

All Funds Summary

as of 1/31/21

Fund	Estimated Ending Fund Balance (EFB)
100 - General	\$ 695,629
110 - Co-Curricular Athletics	(25,861)
201 - Title IA	- *
202 - Title IIA	- *
204 - Title IV	- *
207 - Title VII	- *
219 - IDEA Special Ed	- *
220 - LEA ESSER/CDL	- *
223 - Perkins	- *
229 - Youth Transition Program	- *
251 - Student Investment Account	- *
252 - High School Success/M98	- *
260 - Misc. Grants	57,577 *
261 - Additional Misc. Grants	5,000 *
262 - Preschool Grant	(22,530) *
272 - Garbage Truck Reserve	24,000 *
275 - Briarcliff Pool Operation	- *
280 - Public Library Services	- *
285 - Assoc. Student Body	100,000 *
290 - Outdoor School	- *
299 - Nutrition Services	(11,590) *
300 - Debt Service - PERS Bond	20,000 *
305 - Debt Service - QZAB Bond	575,000 *
400 - Capital Improvement Reserve	50,000
705 - Scholarships	4,500 *
710 - Bower Scholarship	45,000 *
711 - Hammon Scholarship	42,000 *

\$ 685,648 Unrestricted EFB

873,077 Restricted EFB (those marked with *)

Rainier School District
General Fund Projected Revenue Expenditures vs. Budget

Budget 2020-2021 ADMw = 1047.96 SSF/ADM = \$8479 \$9,750,640

GENERAL FUND (100)	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Annual	Adopted / Adjusted Budget	Variance Favorable (Unfavorable)
	July	August	September	October	November	December	January	February	March	April	May	June			
Beginning Fund Balance	595,052	1,249,830	1,515,492	1,395,395	1,265,150	4,669,840	4,341,416	4,099,317	3,785,856	3,498,431	3,166,019	2,496,686	595,052	364,000	231,052
REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	0		
State School Fund	937,577	468,507	468,507	468,507	468,507	468,507	452,775	431,073	431,073	431,073	81,073	-	5,107,179	5,623,279	(516,100)
Property Taxes	-	-	14,723	9,176	3,578,279	146,832	45,684	25,717	39,847	39,702	30,156	66,889	3,997,005	3,951,400	45,605
Other Tax Revenue	-	-	-	-	-	-	-	-	42,981	-	-	132,981	175,961	175,961	-
Total State Fund Formula Rev	937,577	468,507	483,230	477,683	4,046,786	615,339	498,459	456,790	513,901	470,775	111,229	199,869	9,280,145	9,750,640	(470,495)
NWRESF Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Gas/Oil/Minerals	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000	-
Other State Revenue	-	-	-	220	-	-	-	-	-	335	37,462	21,983	60,000	60,000	-
Tuition: Summer School	-	-	-	-	-	-	-	-	-	-	2,598	3,049	5,647	7,018	(1,371)
Interest on Investments	1,031	1,136	1,132	823	1,339	2,640	2,479	4,760	4,572	3,900	3,352	2,100	29,263	40,000	(10,737)
Miscellaneous	8,580	6,005	249	13,411	794	2,281	7,586	9,421	5,051	3,839	4,488	51,854	113,560	185,113	(71,553)
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	9,611	7,141	1,381	14,454	2,133	4,921	10,065	14,181	9,623	8,074	47,900	88,986	218,470	302,131	(83,661)
Total Revenue	947,188	475,648	484,611	492,138	4,048,919	620,260	508,524	470,971	523,523	478,849	159,129	288,855	9,498,615	10,052,771	(554,156)
EXPENDITURES															
Salaries	87,563	110,531	354,579	355,259	355,822	353,109	350,713	350,083	401,975	401,555	400,462	899,921	4,421,572	4,840,582	419,010
Benefits	35,230	68,579	177,466	206,316	205,060	205,349	207,997	236,914	239,107	239,925	236,750	572,374	2,631,068	2,931,508	300,440
Services (Prof/Utilities)	51,194	19,126	18,254	47,172	74,844	110,946	183,617	171,304	146,341	150,679	165,290	318,582	1,457,349	1,638,510	181,161
Supplies	5,167	5,649	52,657	12,308	7,573	3,341	7,799	25,169	20,863	18,832	24,357	45,698	229,412	321,704	92,292
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	113,255	6,100	1,752	1,328	930	439	497	964	2,663	270	1,602	1,406	131,206	158,966	27,760
Transfers	-	-	-	-	-	275,500	-	-	-	-	-	251,931	527,431	275,500	(251,931)
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Expenditures	292,410	209,986	604,708	622,383	644,228	948,685	750,622	784,433	810,949	811,261	828,462	2,089,913	9,398,038	10,416,770	1,018,732
Net Revenues (Expenditures)	654,778	265,662	(120,096)	(130,245)	3,404,690	(328,425)	(242,098)	(313,461)	(287,426)	(332,411)	(669,333)	(1,801,057)	100,577	(364,000)	464,577
Ending Fund Balance	1,249,830	1,515,492	1,395,395	1,265,150	4,669,840	4,341,416	4,099,317	3,785,856	3,498,431	3,166,019	2,496,686	695,629	695,629	-	695,629

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate			
ATHLETIC FUND (110)	July	August	September	October	November	December	January	February	March	April	May	June	Annual	Adopted Budget	Variance Favorable (Unfavorable)
Beginning Fund Balance	(35,727)	(36,267)	(39,607)	(44,548)	(47,529)	(48,636)	90,258	89,152	62,997	28,359	706	(13,457)	(35,727)	(20,000)	(15,727)
REVENUES															
Admissions/Fees/Donations/Transfers	-	-	-	(250)	-	140,000	-	-	-	-	-	-	139,750	198,500	(58,750)
EXPENDITURES															
Salaries	417	417	800	800	800	800	800	11,505	14,537	14,537	3,832	1,565	50,808	59,067	8,259
Benefits	124	158	257	307	307	307	307	3,267	4,096	4,100	1,139	579	14,945	14,776	(169)
Services (Prof/Utilities)	-	-	-	-	-	-	-	8,760	8,786	8,304	7,630	7,588	41,068	71,000	29,932
Supplies	-	-	3,885	-	-	-	-	1,042	3,435	712	1,472	718	11,265	13,657	2,392
Other Expenses	-	2,765	-	1,625	-	-	-	1,581	3,783	-	90	1,954	11,798	20,000	8,202
Total Expenditures	540	3,340	4,942	2,731	1,106	1,106	1,106	26,155	34,638	27,653	14,163	12,404	129,884	178,500	48,616
Net Revenues (Expenditures)	(540)	(3,340)	(4,942)	(2,981)	(1,106)	138,894	(1,106)	(26,155)	(34,638)	(27,653)	(14,163)	(12,404)	9,866	20,000	(10,134)
Ending Fund Balance	(36,267)	(39,607)	(44,548)	(47,529)	(48,636)	90,258	89,152	62,997	28,359	706	(13,457)	(25,861)	(25,861)	-	(25,861)

Budget Resolution Summary
January 31, 2021

	<u>Adopted Budget</u>	<u>1/31/2021 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,205,325	\$ 1,621,860	\$ 3,055,796	\$ 527,669	90%
Support Services	4,611,946	1,438,804	2,092,675	1,080,466	77%
Transfers	528,000	275,500	251,931	569	100%
Contingency	250,000	-	-	250,000	0%
Total General Fund	<u>10,595,271</u>	<u>3,336,165</u>	<u>5,400,402</u>	<u>1,858,704</u>	<u>82%</u>
Special Revenue Fund					
Instruction	1,756,562	\$ 395,761	\$ 697,611	663,190	62%
Support Services	799,148	151,974	242,894	404,280	49%
Enterprise & Community Service	723,784	252,155	398,931	72,698	90%
Transfers	6,300	-	-	6,300	0%
Contingency	77,500	-	-	77,500	0%
Unappropriated Ending Fund Balance	65,000	-	-	65,000	0%
Total Special Revenue Funds	<u>3,428,294</u>	<u>799,890</u>	<u>1,339,436</u>	<u>1,288,968</u>	<u>62%</u>
Debt Service Fund	<u>1,290,899</u>	<u>-</u>	<u>1,202,059</u>	<u>88,840</u>	<u>93%</u>
Capital Reserve Fund					
Transfers	56,095	-	-	56,095	0%
Total Capital Reserve Fund	<u>56,095</u>	<u>-</u>	<u>-</u>	<u>56,095</u>	<u>0%</u>
Agency Fund					
Enterprise & Community Service	22,000	13,500	-	8,500	61%
Unappropriated Ending Fund Balance	83,849	-	-	83,849	0%
Total Agency Fund	<u>105,849</u>	<u>13,500</u>	<u>-</u>	<u>92,349</u>	<u>13%</u>
Total All Funds	<u>\$ 15,476,408</u>	<u>\$ 4,149,555</u>	<u>\$ 7,941,897</u>	<u>\$ 3,384,956</u>	<u>78%</u>

Calendar Year Completed	7	58%
School Year Completed *	5	50%

* Most instruction staff paid 3 checks in June

Reconciled Cash Balances

InRoads Checking	2,203
InRoads Savings	7
US Bank Checking	101,004
InRoads Lunch Fund Deposit Account	639
LGIP - General Fund & Scholarship Funds	<u>3,934,656</u>
Total	<u>\$ 4,038,510</u>

Note: Does not include Associated Student Body Funds
LGIP = Local Government Investment Pool (Managed by Oregon State Treasurer)

**Capital Improvements Reserve Fund
January 31, 2021**

Fund 400 - Capital Improvements Reserve

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
Resources			
Rebate from PUD	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -
Sale of Fixed Assets	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 56,095	\$ (56,095)
Total Resources	\$ -	\$ 56,095	\$ (56,095)
Expenditures			
Replacement vehicles	\$ -	\$ -	\$ -
Improvements	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 56,095	\$ (56,095)

**Garbage Expenses
January 31, 2021**

Fund 100 - Garbage Expenses

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
Expenditures			
Salaries and Benefits	\$ -	\$ 1,297	\$ 1,297
Repairs and Maintenance	\$ -	\$ 5,000	\$ 5,000
Dump fees and recycling services	\$ 352	\$ 7,000	\$ 6,648
Supplies	\$ -	\$ -	\$ -
Fuel	\$ 449	\$ 1,000	\$ 551
Total Expenditures	\$ 801	\$ 14,297	\$ 13,496

**Rainier School District
Student Count ADM
Monthly Report**

Grade	Student Count										YTD ADM
	Sept 21, 2020	Oct 26, 2020	Nov 12, 2020	Dec 7, 2020	Jan 11, 2021	Feb 1, 2021	Mar 1, 2021	Apr 5, 2021	May 3, 2021	June 7, 2021	
K	70	74	75	74	75	74					74
1	56	56	56	56	57	56					56
2	55	55	56	54	54	52					54
3	53	56	56	56	56	56					56
4	52	54	55	58	57	58					56
5	54	54	54	54	54	53					54
6	75	77	78	79	79	80					78
HPE	415	426	430	431	432	429	-	-	-	-	427
7	76	81	81	81	80	80					80
8	67	68	68	67	68	68					68
9	67	68	68	67	68	68					68
10	54	55	55	55	56	56					55
11	67	67	67	66	67	66					67
12	54	54	54	53	53	53					54
RHS	385	393	393	389	392	391	-	-	-	-	391
NCA	52	51	51	50	49	50					51
TOTAL	852	870	874	870	873	870	-	-	-	-	868
2019-2020 ADM Change	856 (4)	938 (68)	928 (54)	928 (58)	932 (59)	933 (63)	940 (940)				

Year	ADMw	ANNUAL %	
		CHANGE	CHANGE
1998-1999	1,592		
1999-2000	1,547	-45	-3%
2000-2001	1,542	-5	0%
2001-2002	1,452	-90	-6%
2002-2003	1,418	-34	-2%
2003-2004	1,343	-75	-5%
2004-2005	1,311	-32	-2%
2005-2006	1,339	28	2%
2006-2007	1,315	-24	-2%
2007-2008	1,349	34	3%
2008-2009	1,321	-28	-2%
2009-2010	1,242	-79	-6%
2010-2011	1,186	-56	-5%
2011-2012	1,192	6	1%
2012-2013	1,114	-78	-7%
2013-2014	1,099	-15	-1%
2014-2015	1,061	-38	-3%
2015-2016*	1,094	33	3%
2016-2017	1,104	10	1%
2017-2018	1,073	-31	-3%
2018-2019	1,044	-29	-3%
2019-2020	1,003	-41	-4%

* K = 1.0 starting in 2015-16 (instead of 0.5)

ADM Weighted	Estimated #	Weight	
Students in ESL Programs	5	0.5	2.5
Students in Pregnant and Parenting Programs	-	1	0
158 IEP Students capped at 11% of District ADMr	95.2	1	95.2
Students on IEP above 11% of ADMr	8.1	1	8.1
Students in Poverty	104.18	0.25	26.045
Students in Foster Care and Neglected/Delinquent	5	0.25	1.25
Estimated ADMw			1,001.26
Budgeted ADMw			1,047.96
Difference			-46.70