

All Funds Summary

as of 10/19/20

Fund	Estimated Ending Fund Balance (EFB)
100 - General	\$ 772,381
110 - Co-Curricular Athletics	(14,284)
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	- *
252 - High School Success/M98	- *
260 - Misc. Grants	142,500 *
261 - Additional Misc. Grants	5,000 *
262 - Preschool Grant	- *
272 - Garbage Truck Reserve	24,000 *
275 - Briarcliff Pool Operation	(239,431) *
280 - Public Library Services	- *
285 - Assoc. Student Body	100,000 *
290 - Outdoor School	- *
299 - Nutrition Services	- *
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 *

\$ 808,097 Unrestricted EFB

718,569 Restricted EFB (those marked with *)

Rainier School District
General Fund Projected Revenue Expenditures vs. Budget

Budget 2020-2021 ADMw = 1048 SSF/ADM = \$9303 \$9,750,640

GENERAL FUND (100)	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	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	1,249,831	1,515,494	1,395,440	1,084,463	3,762,170	3,676,898	3,390,707	3,063,554	2,864,193	2,553,181	2,234,427	595,052	364,000	231,052
REVENUES															
State School Fund	937,577	468,507	468,507	472,918	475,729	475,167	474,605	474,042	476,854	452,112	428,494	-	5,604,512	5,623,279	(18,767)
Property Taxes	-	-	14,723	14,787	3,075,911	494,574	43,741	25,717	79,847	39,702	30,156	126,889	3,946,047	3,951,400	(5,353)
Other Tax Revenue	-	-	-	-	-	-	-	-	42,981	-	-	132,981	175,961	175,961	-
Total State Fund Formula Rev	937,577	468,507	483,230	487,704	3,551,641	969,741	518,346	499,760	599,682	491,814	458,650	259,869	9,726,520	9,750,640	(24,120)
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	1,135	1,376	2,704	5,740	5,700	4,760	4,572	3,900	3,352	2,100	37,506	40,000	(2,494)
Miscellaneous	8,580	6,005	249	12,242	6,006	5,974	4,248	9,421	5,051	3,839	4,488	51,854	117,957	185,113	(67,156)
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	9,611	7,141	1,384	13,838	8,710	11,714	9,948	14,181	9,623	8,074	47,900	88,986	231,109	302,131	(71,022)
Total Revenue	947,188	475,648	484,614	501,542	3,560,351	981,454	528,294	513,941	609,304	499,888	506,550	348,855	9,957,629	10,052,771	(95,142)
EXPENDITURES															
Salaries	87,563	110,531	354,579	394,189	407,316	403,921	397,148	403,706	401,852	401,424	400,317	894,516	4,657,062	4,840,582	183,520
Benefits	35,230	68,579	177,466	231,942	248,015	233,524	233,651	245,848	241,847	244,532	239,726	561,094	2,761,454	2,931,508	170,054
Services (Prof/Utilities)	51,194	19,126	18,254	144,636	194,732	123,926	161,152	165,407	141,439	145,842	159,301	308,187	1,633,197	1,638,510	5,313
Supplies	5,167	5,649	52,657	38,975	29,937	27,036	21,161	25,169	20,863	18,832	24,357	45,698	315,500	321,704	6,204
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	113,255	6,100	1,712	2,778	2,644	2,819	1,373	964	2,663	270	1,602	1,406	137,587	158,966	21,379
Transfers	-	-	-	-	-	275,500	-	-	-	-	-	-	275,500	275,500	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Expenditures	292,409	209,985	604,668	812,519	882,644	1,066,726	814,486	841,094	808,665	810,899	825,304	1,810,901	9,780,300	10,416,770	636,470
Net Revenues (Expenditures)	654,779	265,663	(120,054)	(310,977)	2,677,707	(85,271)	(286,192)	(327,153)	(199,361)	(311,012)	(318,755)	(1,462,046)	177,329	(364,000)	541,329
Ending Fund Balance	1,249,831	1,515,494	1,395,440	1,084,463	3,762,170	3,676,898	3,390,707	3,063,554	2,864,193	2,553,181	2,234,427	772,381	772,381	-	772,381

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Adopted Budget	Variance Favorable (Unfavorable)
ATHLETIC FUND (110)	July	August	September	October	November	December	January	February	March	April	May	June	Annual		
Beginning Fund Balance	(35,727)	(36,268)	(39,608)	(44,550)	(63,317)	(86,492)	39,706	19,394	(303)	(23,265)	(39,395)	(39,871)	(35,727)	(20,000)	(15,727)
REVENUES															
Admissions/Fees/Donations/Transfers	-	-	-	-	-	140,000	-	-	-	-	16,359	37,910	194,269	198,500	(4,232)
EXPENDITURES															
Salaries	417	417	800	6,712	6,712	7,158	6,673	6,736	5,421	5,548	5,981	1,691	54,266	59,067	4,801
Benefits	124	158	257	1,623	1,646	1,643	1,559	1,578	1,537	1,566	1,662	371	13,724	14,776	1,052
Services (Prof/Utilities)	-	-	-	7,337	9,529	3,280	8,981	8,760	8,786	8,304	7,630	7,588	70,194	71,000	806
Supplies	-	-	3,885	1,154	1,992	268	1,364	1,042	3,435	712	1,472	718	16,042	13,657	(2,385)
Other Expenses	-	2,765	-	1,942	3,295	1,454	1,735	1,581	3,783	-	90	1,954	18,599	20,000	1,401
Total Expenditures	541	3,340	4,942	18,767	23,176	13,802	20,312	19,697	22,962	16,130	16,834	12,323	172,826	178,500	5,674
Net Revenues (Expenditures)	(541)	(3,340)	(4,942)	(18,767)	(23,176)	126,198	(20,312)	(19,697)	(22,962)	(16,130)	(476)	25,587	21,443	20,000	1,443
Ending Fund Balance	(36,268)	(39,608)	(44,550)	(63,317)	(86,492)	39,706	19,394	(303)	(23,265)	(39,395)	(39,871)	(14,284)	(14,284)	-	(14,284)

**Budget Resolution Summary
September 30, 2020**

	<u>Adopted Budget</u>	<u>9/30/2020 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,355,325	\$ 404,545	\$ 4,251,682	\$ 699,098	87%
Support Services	4,701,946	697,085	2,870,908	1,133,953	76%
Transfers	288,000	-	-	288,000	0%
Contingency	250,000	-	-	250,000	0%
Total General Fund	<u>10,595,271</u>	<u>1,101,630</u>	<u>7,122,590</u>	<u>2,371,051</u>	<u>78%</u>
Special Revenue Fund					
Instruction	1,756,562	113,683	884,994	757,885	57%
Support Services	799,148	29,951	307,092	462,105	42%
Enterprise & Community Service	723,784	86,829	545,990	90,965	87%
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>230,463</u>	<u>1,738,076</u>	<u>1,459,755</u>	<u>57%</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>\$ 1,345,593</u>	<u>\$ 10,062,725</u>	<u>\$ 4,068,090</u>	<u>74%</u>

Calendar Year Completed	3	25%
School Year Completed *	1	10%

* Most instruction staff paid 3 checks in June

Reconciled Cash Balances

InRoads Checking	6,066
InRoads Savings	117,531
US Bank Checking	1,858
InRoads Lunch Fund Deposit Account	408
LGIP - General Fund & Scholarship Funds	<u>1,339,751</u>
Total	<u>\$ 1,465,614</u>

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

**Capital Improvements Reserve Fund
September 30, 2020**

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
September 30, 2020**

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