

Superintendent Requested Information - Working Best Estimate

as of 5/31/20

<u>Fund</u>	<u>Estimated Ending Fund Balance (EFB)</u>
100 - General	\$ 345,733
110 - Co-Curricular Athletics	(59,033)
201 - Title IA	-
202 - Title IIA	-
204 - Title IV	-
207 - Title VII	-
219 - IDEA Special Ed	-
223 - Perkins	-
229 - Youth Transition Program	-
252 - High School Success/M98	-
260 - Misc. Grants	122,630 *
261 - Additional Misc. Grants	5,662
262 - Preschool Grant	-
272 - Garbage Truck Reserve	24,000 *
275 - Briarcliff Pool Operation	(252,809) Note: 7/1/19 balance = \$(217,323)
280 - Public Library Services	10,066 *
285 - Assoc. Student Body	143,675 *
290 - Outdoor School	-
299 - Nutrition Services	(83,973)
300 - Debt Service - PERS Bond	16,200
305 - Debt Service - QZAB Bond	504,637 *
400 - Capital Improvement Reserve	56,095 *
700 - North Columbia Academy	- *
705 - Scholarships	-
710 - Bower Scholarship	45,000 *
711 - Hammon Scholarship	42,000 *

\$ 99,255 Unrestricted EFB

820,628 Restricted EFB (those marked with *)

Changes to General Fund since November board meeting:

Increase in Revenues	
NCA Combined with General Fund	152,954
Vernonia & Clatskanie portion of Behavior Specialist	58,000
Increased property tax revenues	206,614
Transfer from Garbage Truck Reserve	24,000
Transfer from Capital Projects Fund	56,095
Total	<u>497,663</u>

Decrease in Expenditures	
Behavioral Health Support	(19,207)
Move CTE staff to HSS grant	100,000
Behavior Specialist	(54,000)
Preschool Operations	(211,871)
ESD support of SLP	50,000
No subs - April - June	94,000
PERS UAL rate reduction	48,000
Furlough Days	114,000
NCA Combined with General Fund	47,322
Total	<u>168,244</u>

Total Change in Projected EFB 665,907

Rainier School District
General Fund Projected Revenue Expenditures vs. Budget

Budget 2019-2020 ADMw = 1047 SSF/ADM = \$8881 \$ 9,298,078

GENERAL FUND (100)	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Adopted / Adjusted Budget	Variance Favorable (Unfavorable)	
	July	August	September	October	November	December	January	February	March	April	May	June			Annual
Beginning Fund Balance	335,398	138,550	363,271	144,747	(167,281)	3,103,178	2,616,741	2,285,711	2,011,415	1,741,668	1,562,260	1,250,418	335,398	197,000	138,398
REVENUES															
State School Fund	924,974	462,210	462,210	462,210	462,210	462,210	462,210	464,696	464,696	475,398	338,157	-	5,441,181	5,541,878	(100,697)
Property Taxes	-	-	16,613	8,534	3,548,918	7,291	34,625	36,579	68,779	51,542	24,426	10,407	3,807,714	3,601,100	206,614
Other Tax Revenue	-	-	-	-	-	-	-	41,357	-	-	-	111,357	152,714	155,100	(2,386)
Total State Fund Formula Rev	924,974	462,210	478,823	470,744	4,011,128	469,501	496,835	501,275	574,832	526,940	362,583	121,764	9,401,609	9,298,078	103,531
NWRESF Funds	-	-	1,000	-	50,000	-	-	-	-	-	-	-	51,000	60,000	(9,000)
Natural Gas/Oil/Minerals	123,207	-	-	-	-	-	-	-	-	-	-	13,000	136,207	13,000	123,207
Other State Revenue	-	-	-	698	-	-	-	-	-	-	62,338	-	63,036	66,240	(3,204)
Tuition: Summer School	50	830	-	-	400	-	-	200	-	-	-	2,978	4,458	6,500	(2,042)
Interest on Investments	2,338	2,946	2,626	1,681	2,787	6,807	6,400	5,546	4,807	3,644	-	2,674	42,255	45,000	(2,745)
Miscellaneous	18,378	5,465	6,707	23,302	3,171	3,442	42,783	43,584	2,486	3,000	3,125	16,804	172,247	80,300	91,947
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	1,200	-	1,200	-	1,200
Transfer In	10,066	-	-	-	-	-	-	-	-	-	-	-	10,066	80,095	(70,029)
Total Other Revenues	154,039	9,241	10,333	25,680	56,358	10,249	49,184	49,329	7,293	6,644	66,663	35,456	480,469	351,135	129,334
Total Revenue	110,346	471,451	489,156	496,425	4,067,486	479,750	546,019	550,604	582,125	533,584	429,246	157,220	9,882,078	9,649,213	232,865
EXPENDITURES															
Salaries	104,680	125,521	414,736	380,026	393,213	428,573	415,388	420,153	426,878	417,164	410,139	943,907	4,880,378	4,692,219	(188,158)
Benefits	49,819	59,051	225,864	206,631	220,487	233,692	225,058	226,249	230,177	243,162	216,101	520,634	2,656,925	2,674,290	17,364
Services (Prof/Utilities)	23,616	15,866	18,757	175,629	154,145	46,280	218,825	164,212	165,413	35,062	32,800	449,650	1,500,254	1,759,382	259,128
Supplies	8,350	43,179	41,068	42,007	29,003	22,722	17,597	16,443	27,906	17,438	82,019	114,945	462,678	384,822	(77,856)
Capital Outlay	23,570	-	-	-	-	-	-	-	-	-	-	-	23,570	-	(23,570)
Other Expenses	97,160	3,112	7,256	4,159	180	9,419	180	(2,157)	1,499	165	30	1,436	122,438	110,000	(12,438)
Transfers	-	-	-	-	-	225,500	-	-	-	-	-	-	225,500	225,500	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	307,194	246,729	707,681	808,452	797,028	966,186	877,049	824,900	851,872	712,992	741,088	2,030,572	9,871,743	9,846,213	(25,530)
Net Revenues (Expenditures)	(196,849)	224,722	(218,525)	(312,027)	3,270,458	(486,436)	(331,030)	(274,296)	(269,747)	(179,408)	(311,842)	(1,873,352)	10,335	(197,000)	207,335
Ending Fund Balance	138,550	363,271	144,747	(167,281)	3,103,178	2,616,741	2,285,711	2,011,415	1,741,668	1,562,260	1,250,418	(622,934)	345,733	0	345,733

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate		Variance	
ATHLETIC FUND (110)	July	August	September	October	November	December	January	February	March	April	May	June	Annual	Adopted Budget	Favorable (Unfavorable)
Beginning Fund Balance	(31,839)	(31,839)	(35,493)	(28,752)	(50,411)	(74,785)	15,766	(5,190)	(20,346)	(46,206)	(49,331)	(64,726)	(31,839)	0	(31,839)
REVENUES															
Admissions/Fees/Donations/Transfers	-	-	15,887	-	-	100,000	1,082	-	-	-	-	11,844	128,813	160,000	(31,187)
EXPENDITURES															
Salaries	-	-	7,196	7,309	7,195	7,304	6,304	6,367	5,461	4,804	5,439	4,804	62,183	52,933	(9,250)
Benefits	-	-	1,950	1,994	1,949	1,258	1,176	1,186	1,592	1,483	1,586	1,346	15,520	13,734	(1,786)
Services (Prof/Utilities)	-	-	-	9,772	9,152	506	10,828	4,773	9,592	94	7,126	-	51,843	71,500	19,657
Supplies	-	1,074	-	2,154	909	280	892	448	626	288	1,244	-	7,915	11,833	3,918
Other Expenses	-	2,580	-	430	5,170	100	2,839	2,382	8,590	(3,545)	-	-	18,546	10,000	(8,546)
Total Expenditures	-	3,654	9,146	21,659	24,375	9,449	22,038	15,156	25,860	3,125	15,395	6,151	156,007	160,000	3,993
Net Revenues (Expenditures)	0	(3,654)	6,741	(21,659)	(24,375)	90,551	(20,956)	(15,156)	(25,860)	(3,125)	(15,395)	5,693	(27,194)	0	(27,194)
Ending Fund Balance	(31,839)	(35,493)	(28,752)	(50,411)	(74,785)	15,766	(5,190)	(20,346)	(46,206)	(49,331)	(64,726)	(59,033)	(59,033)	-	(59,033)

**Budget Resolution Summary
May 31, 2020**

	<u>Adopted Budget</u>	<u>5/31/2020 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,579,586	\$ 4,214,462	\$ 1,217,274	\$ 147,850	97%
Support Services	4,186,032	3,537,336	932,153	(283,458)	107%
Community Services	15,095	4,209	5,989	4,898	68%
Transfers	225,500	225,500	-	-	100%
Contingency	-	-	-	-	#DIV/0!
Total General Fund	<u>10,006,213</u>	<u>7,981,507</u>	<u>2,155,416</u>	<u>(130,710)</u>	<u>101%</u>
	123206.59				
Special Revenue Fund					
Instruction	1,371,824	779,990	162,160	429,675	69%
Support Services	430,060	333,415	100,691	(4,046)	101%
Enterprise & Community Service	638,910	534,408	96,478	8,024	99%
Transfers	10,066	-	-	10,066	0%
Contingency	75,000	-	-	75,000	0%
Unappropriated Ending Fund Balance	150,000	-	-	150,000	0%
Total Special Revenue Funds	<u>110,346</u>	<u>1,647,813</u>	<u>359,329</u>	<u>668,718</u>	<u>1819%</u>
Debt Service Fund	<u>1,202,059</u>	<u>119,983</u>	<u>1,082,076</u>	<u>-</u>	<u>100%</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					
Instruction	346,901	-	-	346,901	0%
Enterprise & Community Service	22,000	14,500	-	7,500	66%
Contingency	50,000	-	-	50,000	0%
Unappropriated Ending Fund Balance	84,700	-	-	84,700	0%
Total Agency Fund	<u>503,601</u>	<u>14,500</u>	<u>-</u>	<u>489,101</u>	<u>3%</u>
Total All Funds	<u>\$ 11,878,314</u>	<u>\$ 9,763,803</u>	<u>\$ 3,596,821</u>	<u>\$ 1,083,204</u>	<u>112%</u>

Calendar Year Completed	12	11	92%
School Year Completed *	12	9	75%

* Most instruction staff paid 3 checks in June

Cash Balances

InRoads Checking	4,985
InRoads Savings	5
US Bank Checking	13,710
InRoads Lunch Fund Deposit Account	312
LGIP - General Fund & Scholarship Funds	<u>2,186,725</u>
Total	<u>\$ 2,205,737</u>

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

**Capital Improvements Reserve Fund
May 31, 2020**

Fund 400 - Capital Improvements Reserve

	May 2020	Actual YTD	Budget	Budget Balance
Resources				
Donations	\$ -	\$ -	\$ -	\$ -
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 56,095	\$ 56,095	\$ -
Total Resources	\$ -	\$ 56,095	\$ 56,095	\$ -
	123206.59			
Expenditures				
Improvements	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ 56,095	\$ 56,095
	10066.29			
Total Expenditures	\$ -	\$ -	\$ 56,095	\$ 56,095
Ending Fund Balance		\$ 56,095	\$ -	\$ 56,095
	110345.54			

**Garbage Expenses
May 31, 2020**

Fund 100 - Garbage Expenses

	May 2020	Actual YTD	Budget	Budget Balance
Expenditures				
Salaries and Benefits	\$ -	\$ 1,025	\$ 1,411	\$ 387
Repairs and Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000
Dump fees and recycling services	\$ 147	\$ 3,457	\$ 7,000	\$ 3,543
Supplies	\$ -	\$ -	\$ 500	\$ 500
Fuel	\$ 26	\$ 255	\$ 1,500	\$ 1,245
Total Expenditures	\$ 173	\$ 4,737	\$ 15,411	\$ 10,675