

Superintendent Requested Information - Working Best Estimate

<u>Fund</u>	<u>Estimated Ending Fund Balance (EFB)</u>
100 - General	\$ 218,660
110 - Co-Curricular Athletics	(24,102)
201 - Title IA	-
202 - Title IIA	-
204 - Title IV	-
207 - Title VII	-
219 - IDEA Special Ed	(40,904)
222 - High School Success/M98	-
223 - Perkins	-
229 - Youth Transition Program	-
230 - Misc. Grants	138,000 *
231 - Additional Misc. Grants	-
232 - Preschool Grant	(161,301)
250 - Garbage Truck Reserve	- *
275 - Briarcliff Pool Operation	(252,299) Note: 7/1/19 balance = \$(217,323)
280 - Public Library Services	7,000 *
288 - Nutrition Services	-
289 - Summer Nutrition Services	-
290 - Outdoor School	-
299 - Assoc. Student Body	100,000 *
300 - Debt Service - PERS Bond	-
305 - Debt Service - QZAB Bond	507,434 *
400 - Capital Improvement Reserve	- *
700 - North Columbia Academy	148,100 *
705 - Scholarships	-
710 - Bower Scholarship	45,000 *
711 - Hammon Scholarship	<u>42,000 *</u>

\$ (259,945) Unrestricted EFB

987,534 Restricted EFB (those marked with *)

Changes since November board meeting:

Increase in Revenues	
Transfer from Garbage Truck Reserve	24,000
Transfer from Capital Projects Fund	<u>56,095</u>
Total	80,095

Decrease in Expenditures	
Not hire back 1.0 FTE maintenance s	40,000
Not hire back 1.0 FTE custodian	20,000
Move CTE staff to HSS grant	100,000
Cut 1.0 FTE	<u>44,000</u>
Total	204,000

Total Change in Projected EFB 284,095

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

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

	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Adopted Budget	Variance Favorable (Unfavorable)
GENERAL FUND (100)	July	August	September	October	November	December	January	February	March	April	May	June	Annual		
Beginning Fund Balance	182,444	862,983	1,087,705	896,217	584,127	3,510,870	3,125,774	2,861,686	2,574,845	2,371,646	2,088,062	1,706,263	182,444	197,000	(14,556)
REVENUES															
State School Fund	924,974	462,210	462,210	462,210	462,210	462,210	462,210	462,210	462,210	462,210	324,742	-	5,409,606	5,541,878	(132,272)
Property Taxes	-	-	16,613	8,534	3,548,918	34,219	18,598	17,657	21,012	24,256	23,650	19,915	3,733,372	3,601,100	132,272
Other Tax Revenue	-	-	-	-	-	-	-	-	43,960	-	-	111,140	155,100	155,100	-
Total State Fund Formula Rev	924,974	462,210	478,823	470,744	4,011,128	496,429	480,808	479,867	527,182	486,466	348,392	131,055	9,298,078	9,298,078	0
NWRESF Funds	-	-	1,000	-	50,000	-	-	-	-	-	-	-	51,000	60,000	(9,000)
Natural Gas/Oil/Minerals	-	-	-	-	-	-	-	-	-	-	-	13,000	13,000	13,000	-
Other State Revenue	-	-	-	698	-	-	-	-	-	-	57,254	8,986	66,938	66,240	698
Tuition: Summer School	50	830	-	-	400	-	-	-	-	-	2,538	2,978	6,796	6,500	296
Interest on Investments	2,338	2,946	2,626	1,681	2,787	6,281	6,365	5,230	5,215	4,653	4,004	2,674	46,800	45,000	1,800
Miscellaneous	18,378	5,465	6,707	23,302	3,171	5,577	3,495	10,724	5,286	3,626	5,701	17,628	109,060	80,300	28,760
Transfer In	-	-	-	-	-	80,095	-	-	-	-	-	-	80,095	-	80,095
Total Other Revenues	20,766	9,241	10,333	25,680	56,358	91,953	9,860	15,954	10,502	8,279	69,497	45,265	373,688	271,040	102,648
Total Revenue	945,740	471,451	489,156	496,425	4,067,486	588,382	490,667	495,822	537,683	494,745	417,889	176,320	9,671,766	9,569,118	102,648
EXPENDITURES															
Salaries	104,680	125,521	396,084	383,922	391,969	391,299	385,564	393,574	391,281	392,949	393,781	913,707	4,664,331	4,417,219	(247,112)
Benefits	49,819	59,051	217,480	209,869	220,357	207,758	211,164	216,481	220,332	219,686	221,744	433,184	2,486,925	2,649,290	162,365
Services (Prof/Utilities)	(18,378)	15,866	18,757	173,544	499,453	116,075	134,613	142,511	110,197	145,629	160,533	261,648	1,760,449	1,759,382	(1,067)
Supplies	8,350	43,179	40,988	37,050	28,815	32,303	22,769	29,352	18,427	19,372	22,089	54,945	357,640	369,727	12,087
Capital Outlay	23,570	-	-	-	-	-	-	-	-	-	-	-	23,570	-	(23,570)
Other Expenses	97,160	3,112	7,336	4,128	150	542	644	744	646	692	1,543	439	117,136	110,000	(7,136)
Transfers	-	-	-	-	-	225,500	-	-	-	-	-	-	225,500	225,500	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	235,000	235,000
Total Expenditures	265,200	246,729	680,645	808,514	1,140,744	973,478	754,755	782,663	740,883	778,329	799,689	1,663,922	9,635,550	9,766,118	130,568
Net Revenues (Expenditures)	680,540	224,722	(191,489)	(312,089)	2,926,742	(385,096)	(264,088)	(286,841)	(203,199)	(283,583)	(381,800)	(1,487,602)	36,216	(197,000)	233,216
Ending Fund Balance	862,983	1,087,705	896,217	584,127	3,510,870	3,125,774	2,861,686	2,574,845	2,371,646	2,088,062	1,706,263	218,660	218,660	-	218,660

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	Actual	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	(31,839)	(31,839)	(35,493)	(28,752)	(49,742)	(74,117)	12,956	(2,484)	(21,335)	(43,057)	(56,597)	(72,054)	(31,839)	0	(31,839)
REVENUES															
Admissions/Fees/Donations/Transfers	-	-	15,887	-	-	100,000	-	-	-	-	-	60,000	175,887	160,000	15,887
EXPENDITURES															
Salaries	-	-	7,196	7,309	7,195	6,418	6,056	6,111	4,739	5,030	5,439	1,568	57,061	52,933	(4,128)
Benefits	-	-	1,950	1,994	1,949	1,593	1,516	1,535	1,404	1,455	1,586	343	15,325	13,734	(1,591)
Services (Prof/Utilities)	-	-	-	9,772	9,152	3,741	7,139	9,960	10,444	6,504	7,126	8,485	72,324	71,500	(824)
Supplies	-	1,074	-	1,486	909	190	115	643	4,295	288	1,244	300	10,543	11,833	1,290
Other Expenses	-	2,580	-	430	5,170	985	613	601	840	264	62	1,352	12,897	10,000	(2,897)
Total Expenditures	-	3,654	9,146	20,990	24,375	12,927	15,440	18,851	21,722	13,541	15,457	12,048	168,150	160,000	(8,150)
Net Revenues (Expenditures)	0	(3,654)	6,741	(20,990)	(24,375)	87,073	(15,440)	(18,851)	(21,722)	(13,541)	(15,457)	47,952	7,737	0	7,737
Ending Fund Balance	(31,839)	(35,493)	(28,752)	(49,742)	(74,117)	12,956	(2,484)	(21,335)	(43,057)	(56,597)	(72,054)	(24,102)	(24,102)	-	(24,102)

**Budget Resolution Summary
November 30, 2019**

	<u>Adopted Budget</u>	<u>11/30/2019 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,429,586	\$ 1,699,495	\$ 3,671,799	\$ 58,292	99%
Support Services	4,036,032	1,534,489	2,596,419	(94,876)	102%
Transfers	225,500	-	225,500	-	100%
Contingency	235,000	-	-	235,000	0%
Total General Fund	<u>9,926,118</u>	<u>3,233,984</u>	<u>6,493,718</u>	<u>198,416</u>	<u>98%</u>
Special Revenue Fund					
Instruction	1,371,824	335,560	734,037	302,228	78%
Support Services	454,060	125,984	286,866	41,210	91%
Enterprise & Community Service	638,910	241,195	354,194	43,521	93%
Transfers	-	-	-	-	#DIV/0!
Contingency	75,000	-	-	75,000	0%
Unappropriated Ending Fund Balance	150,000	-	-	150,000	0%
Total Special Revenue Funds	<u>2,689,794</u>	<u>702,738</u>	<u>1,375,097</u>	<u>611,959</u>	<u>77%</u>
Debt Service Fund	<u>1,202,059</u>	<u>-</u>	<u>1,202,059</u>	<u>-</u>	<u>100%</u>
Capital Reserve Fund	-				
Support Services	41,595	-	-	41,595	0%
Total Capital Reserve Fund	<u>41,595</u>	<u>-</u>	<u>-</u>	<u>41,595</u>	<u>0%</u>
Agency Fund					
Instruction	346,901	93,643	256,518	(3,260)	101%
Enterprise & Community Service	22,000	14,000	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>107,643</u>	<u>257,018</u>	<u>138,940</u>	<u>72%</u>
Total All Funds	<u>\$ 14,363,167</u>	<u>\$ 4,044,366</u>	<u>\$ 9,327,891</u>	<u>\$ 990,910</u>	<u>93%</u>

Calendar Year Completed	12	5	42%
School Year Completed *	12	3	25%

* Most instruction staff paid 3 checks in June

Cash Balances

General Checking	53,020
General Fund Savings	7
Lunch Fund Deposit Account	787
LGIP - General Fund & Scholarship Funds	3,756,801
Total	<u>\$ 3,810,615</u>

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

Capital Improvements Reserve Fund
November 30, 2019

Fund 400 - Capital Improvements Reserve

	November 2019	Actual YTD	Budget	Budget Balance
Resources				
Donations	\$ -	\$ -	\$ -	\$ -
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 56,095	\$ 41,595	\$ 14,500
Total Resources	\$ -	\$ 56,095	\$ 41,595	\$ 14,500
Expenditures				
Improvements	\$ -	\$ -	\$ 41,595	\$ 41,595
Total Expenditures	\$ -	\$ -	\$ 41,595	\$ 41,595
Ending Fund Balance		\$ 56,095	\$ -	\$ 56,095

Garbage Expenses
November 30, 2019

Fund 100 - Garbage Expenses

	November 2019	Actual YTD	Budget	Budget Balance
Expenditures				
Salaries and Benefits	\$ 125	\$ 246	\$ 1,411	\$ 1,165
Repairs and Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000
Dump fees and recycling services	\$ 495	\$ 1,729	\$ 7,000	\$ 5,271
Supplies	\$ -	\$ -	\$ 500	\$ 500
Fuel	\$ -	\$ 63	\$ 1,500	\$ 1,437
Total Expenditures	\$ 619	\$ 2,039	\$ 15,411	\$ 13,372