

All Funds Summary

as of 2/28/21

Fund	Estimated Ending Fund Balance (EFB)	
100 - General	\$ 475,540	
110 - Co-Curricular Athletics	(14,478)	
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	83,176	*
261 - Additional Misc. Grants	550	*
262 - Preschool Grant	(35,115)	*
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	-	*
300 - Debt Service - PERS Bond	20,000	*
305 - Debt Service - QZAB Bond	575,000	*
400 - Capital Improvement Reserve	56,095	
705 - Scholarships	4,850	*
710 - Bower Scholarship	45,000	*
711 - Hammon Scholarship	42,000	*
	<u>\$ 482,042</u>	Unrestricted EFB
		894,576 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	Actual	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	3,984,967	3,536,905	3,027,697	2,274,982	595,052	364,000	231,052
REVENUES															
State School Fund	937,577	468,507	468,507	468,507	468,507	468,507	452,775	452,775	256,441	256,441	(520)	-	4,698,024	5,623,279	(925,255)
Property Taxes	-	-	14,723	9,176	3,578,279	146,832	45,684	24,742	53,202	39,702	30,156	66,889	4,009,385	3,951,400	57,985
Other Tax Revenue	-	-	-	-	-	-	-	45,290	45,290	-	-	135,290	225,870	175,961	49,909
Total State Fund Formula Rev	937,577	468,507	483,230	477,683	4,046,786	615,339	498,459	522,807	354,933	296,143	29,636	202,179	8,933,278	9,750,640	(817,362)
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	2,142	1,929	1,736	1,562	1,406	19,354	40,000	(20,646)
Miscellaneous	8,580	6,005	249	13,411	794	2,281	7,586	3,001	3,361	3,839	4,488	51,854	105,450	185,113	(79,663)
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	9,611	7,141	1,381	14,454	2,133	4,921	10,065	5,143	5,290	5,910	46,110	88,292	200,451	302,131	(101,680)
Total Revenue	947,188	475,648	484,611	492,138	4,048,919	620,260	508,524	527,950	360,223	302,053	75,746	290,471	9,133,730	10,052,771	(919,041)
EXPENDITURES															
Salaries	87,563	110,531	354,579	355,259	355,822	353,109	350,713	350,476	347,566	401,555	400,462	899,921	4,367,557	4,840,582	473,025
Benefits	35,230	68,579	177,466	206,316	205,060	205,349	207,997	243,420	211,149	239,925	236,750	572,374	2,609,615	2,931,508	321,893
Services (Prof/Utilities)	51,194	19,126	18,254	47,172	74,844	110,946	183,617	35,707	226,043	150,679	165,290	318,582	1,401,454	1,638,510	237,056
Supplies	5,167	5,649	52,657	12,308	7,573	3,341	7,799	12,300	20,863	18,832	24,357	45,698	216,543	321,704	105,161
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	113,255	6,100	1,752	1,328	930	439	497	398	2,663	270	1,602	1,406	130,641	158,966	28,325
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	642,300	808,284	811,261	828,462	2,089,913	9,253,241	10,416,770	1,163,529
Net Revenues (Expenditures)	654,778	265,662	(120,096)	(130,245)	3,404,690	(328,425)	(242,098)	(114,351)	(448,062)	(509,208)	(752,715)	(1,799,442)	(119,512)	(364,000)	244,488
Ending Fund Balance	1,249,830	1,515,492	1,395,395	1,265,150	4,669,840	4,341,416	4,099,317	3,984,967	3,536,905	3,027,697	2,274,982	475,540	475,540	-	475,540

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	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	74,380	39,742	12,089	(2,073)	(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)	-	-	-	-	-	-	-	-	8,786	8,304	7,630	7,588	32,308	71,000	38,692
Supplies	-	-	3,885	-	-	-	-	-	3,435	712	1,472	718	10,223	13,657	3,434
Other Expenses	-	2,765	-	1,625	-	-	-	-	3,783	-	90	1,954	10,217	20,000	9,783
Total Expenditures	540	3,340	4,942	2,731	1,106	1,106	1,106	14,772	34,638	27,653	14,163	12,404	118,501	178,500	59,999
Net Revenues (Expenditures)	(540)	(3,340)	(4,942)	(2,981)	(1,106)	138,894	(1,106)	(14,772)	(34,638)	(27,653)	(14,163)	(12,404)	21,249	20,000	1,249
Ending Fund Balance	(36,267)	(39,607)	(44,548)	(47,529)	(48,636)	90,258	89,152	74,380	39,742	12,089	(2,073)	(14,478)	(14,478)	-	(14,478)

Budget Resolution Summary
February 28, 2021

	<u>Adopted Budget</u>	<u>2/28/2021 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,205,325	\$ 2,434,986	\$ 2,369,604	\$ 400,736	92%
Support Services	4,611,946	2,034,480	1,671,910	905,556	80%
Transfers	528,000	275,500	251,931	569	100%
Contingency	250,000	-	-	250,000	0%
Total General Fund	<u>10,595,271</u>	<u>4,744,966</u>	<u>4,293,444</u>	<u>1,556,861</u>	<u>85%</u>
Special Revenue Fund					
Instruction	1,756,562	\$ 606,404	\$ 517,123	633,035	64%
Support Services	799,148	265,118	190,945	343,084	57%
Enterprise & Community Service	723,784	357,086	302,034	64,664	91%
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>1,228,609</u>	<u>1,010,102</u>	<u>1,189,584</u>	<u>65%</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>\$ 5,987,075</u>	<u>\$ 6,505,605</u>	<u>\$ 2,983,728</u>	<u>81%</u>

Calendar Year Completed	8	67%
School Year Completed *	6	60%

* Most instruction staff paid 3 checks in June

Reconciled Cash Balances at 2/28/2021

InRoads Checking	2,173
InRoads Savings	70,366
US Bank Checking	140,211
InRoads Lunch Fund Deposit Account	441
LGIP - General Fund & Scholarship Funds	<u>3,610,913</u>
Total	<u>\$ 3,824,104</u>

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

Capital Improvements Reserve Fund
February 28, 2021

Fund 400 - Capital Improvements Reserve

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
Resources			
Beginning Fund Balance	\$ -	\$ 56,095	\$ (56,095)
Total Resources	<u>\$ -</u>	<u>\$ 56,095</u>	<u>\$ (56,095)</u>
Expenditures			
Repairs & Maintenance	\$ -	\$ 56,095	\$ 56,095
Total Expenditures	<u>\$ -</u>	<u>\$ 56,095</u>	<u>\$ 56,095</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Garbage Expenses
February 28, 2021

Fund 100 - Garbage Expenses

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
Expenditures			
Salaries and Benefits	\$ 331	\$ 1,297	\$ 966
Repairs and Maintenance	-	\$ 5,000	\$ 5,000
Dump fees and recycling services	1,088	\$ 7,000	\$ 5,912
Fuel	597	\$ 1,000	\$ 403
Total Expenditures	<u><u>\$ 2,016</u></u>	<u><u>\$ 14,297</u></u>	<u><u>\$ 12,281</u></u>

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

Grade	Student Count									
	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	58			
2	55	55	56	54	54	52	55			
3	53	56	56	56	56	56	57			
4	52	54	55	58	57	58	55			
5	54	54	54	54	54	53	53			
6	75	77	78	79	79	80	79			
HPE	415	426	430	431	432	429	431	-	-	-
7	76	81	81	81	80	80	79			
8	67	68	68	67	68	68	69			
9	67	68	68	67	68	68	67			
10	54	55	55	55	56	56	56			
11	67	67	67	66	67	66	66			
12	54	54	54	53	53	53	53			
RHS	385	393	393	389	392	391	390	-	-	-
NCA	52	51	51	50	49	50	49			
TOTAL	852	870	874	870	873	870	870	-	-	-
2019-2020 ADM Change	856 (4)	938 (68)	928 (54)	928 (58)	932 (59)	933 (63)	940 (70)	-	-	-

YTD ADM

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	104.21	0.25	26.05285714
Students in Foster Care and Neglected/Delinquent	5	0.25	1.25

Estimated ADMw

1,001.53

Budgeted ADMw

1,047.96

Difference

-46.43