

All Funds Summary

as of 3/31/2021

Fund	Estimated Ending Fund Balance (EFB)
100 - General	\$ 451,790
110 - Co-Curricular Athletics	7,236
201 - Title IA	- *
202 - Title IIA	- *
204 - Title IV	- *
207 - Title VII	- *
219 - IDEA Special Ed	(27,939) *
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	(25,665) *
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	31,194 *
300 - Debt Service - PERS Bond	- *
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 *

\$ 492,711 Unrestricted EFB

874,576 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	Actual	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	4,616,916	3,847,386	3,733,036	3,281,797	2,772,253	2,021,284	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	256,440	(25,758)	-	4,672,785	5,623,279	(950,494)
Property Taxes	-	-	14,723	9,176	3,578,279	146,832	45,684	24,742	53,836	39,702	30,156	66,889	4,010,019	3,951,400	58,619
Other Tax Revenue	-	-	-	-	-	-	-	45,290	-	-	-	135,290	180,580	175,961	4,619
Total State Fund Formula Rev	937,577	468,507	483,230	477,683	4,046,786	615,339	498,459	522,807	310,277	296,142	4,398	202,179	8,863,384	9,750,640	(887,256)
NWRESF Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Gas/Oil/Minerals	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000	-
Other State Revenue	-	-	-	220	-	-	-	-	-	-	64,446	-	64,666	60,000	4,666
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	1,658	1,736	1,562	1,406	19,083	40,000	(20,917)
Miscellaneous	8,580	6,005	249	13,411	794	2,281	7,586	3,001	4,008	3,839	4,488	51,854	106,098	185,113	(79,015)
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	5,666	5,575	73,094	66,309	205,493	302,131	(96,638)
Total Revenue	947,188	475,648	484,611	492,138	4,048,919	620,260	508,524	527,950	315,943	301,717	77,492	268,488	9,068,877	10,052,771	(983,894)
EXPENDITURES															
Salaries	87,563	110,531	354,579	355,259	355,822	353,109	350,713	350,476	347,494	401,555	400,462	899,921	4,367,485	4,742,357	374,872
Benefits	35,230	68,579	177,466	206,316	205,060	205,349	207,997	243,420	210,787	239,925	236,750	572,374	2,609,253	2,879,733	270,480
Services (Prof/Utilities)	51,194	19,126	18,254	47,172	74,844	110,946	183,617	35,707	199,892	150,679	165,290	318,582	1,375,303	1,548,510	173,207
Supplies	5,167	5,649	52,657	12,308	7,573	3,341	7,799	12,300	8,758	18,832	24,357	45,698	204,438	321,704	117,266
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	113,255	6,100	1,752	1,328	930	439	497	398	251	270	1,602	1,406	128,229	146,466	18,237
Transfers	-	-	-	-	-	-	527,431	-	-	-	-	-	527,431	528,000	569
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Expenditures	292,410	209,986	604,708	622,383	644,228	673,185	1,278,053	642,300	767,182	811,261	828,462	1,837,982	9,212,139	10,416,770	1,204,631
Net Revenues (Expenditures)	654,778	265,662	(120,096)	(130,245)	3,404,690	(52,925)	(769,529)	(114,351)	(451,239)	(509,544)	(750,969)	(1,569,494)	(143,262)	(364,000)	220,738
Ending Fund Balance	1,249,830	1,515,492	1,395,395	1,265,150	4,669,840	4,616,916	3,847,386	3,733,036	3,281,797	2,772,253	2,021,284	451,790	451,790	0	451,790

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	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	(35,727)	(36,267)	(39,607)	(44,548)	(47,529)	(48,636)	(49,742)	89,152	74,380	52,523	36,393	19,558	(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	17,508	5,548	5,981	1,691	47,064	59,067	12,003
Benefits	124	158	257	307	307	307	307	3,267	4,349	1,566	1,662	371	12,980	14,776	1,796
Services (Prof/Utilities)	-	-	-	-	-	-	-	-	-	8,304	7,630	7,588	23,522	71,000	47,478
Supplies	-	-	3,885	-	-	-	-	-	-	712	1,472	718	6,788	13,657	6,869
Other Expenses	-	2,765	-	1,625	-	-	-	-	-	-	90	1,954	6,434	20,000	13,566
Total Expenditures	540	3,340	4,942	2,731	1,106	1,106	1,106	14,772	21,857	16,130	16,834	12,323	96,788	178,500	81,712
Net Revenues (Expenditures)	(540)	(3,340)	(4,942)	(2,981)	(1,106)	(1,106)	138,894	(14,772)	(21,857)	(16,130)	(16,834)	(12,323)	42,962	20,000	22,962
Ending Fund Balance	(36,267)	(39,607)	(44,548)	(47,529)	(48,636)	(49,742)	89,152	74,380	52,523	36,393	19,558	7,236	7,236	-	7,236

Budget Resolution Summary
March 31, 2021

	<u>Adopted Budget</u>	<u>3/31/2021 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,205,325	\$ 2,852,318	\$ 1,990,386	\$ 362,621	93%
Support Services	4,611,946	2,406,186	1,591,966	613,794	87%
Transfers	528,000	527,431	-	569	100%
Contingency	250,000	-	-	250,000	0%
Total General Fund	<u>10,595,271</u>	<u>5,785,936</u>	<u>3,582,351</u>	<u>1,226,983</u>	<u>88%</u>
Special Revenue Fund					
Instruction	1,756,562	\$ 718,542	\$ 429,813	608,207	65%
Support Services	799,148	304,756	171,495	322,897	60%
Enterprise & Community Service	723,784	413,719	259,202	50,863	93%
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>1,437,017</u>	<u>860,510</u>	<u>1,130,767</u>	<u>67%</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>\$ 7,236,453</u>	<u>\$ 5,644,921</u>	<u>\$ 2,595,035</u>	<u>83%</u>

Calendar Year Completed	9	75%
School Year Completed *	7	70%

* Most instruction staff paid 3 checks in June

Reconciled Cash Balances

InRoads Checking	1,970
InRoads Savings	8
US Bank Checking	68,725
InRoads Lunch Fund Deposit Account	716
LGIP - General Fund & Scholarship Funds	<u>3,134,752</u>
Total	<u>\$ 3,206,172</u>

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

Capital Improvements Reserve Fund
March 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
March 31, 2021

Fund 100 - Garbage Expenses

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
Expenditures			
Salaries and Benefits	\$ 430	\$ 1,297	\$ 867
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	\$ 1,231	\$ 14,297	\$ 13,066

**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	74	74	74	74
1	56	56	56	56	57	56	58	57			57
2	55	55	56	54	54	52	55	54			54
3	53	56	56	56	56	56	57	57			56
4	52	54	55	58	57	58	55	55			56
5	54	54	54	54	54	53	53	55			54
6	75	77	78	79	79	80	79	78			78
HPE	415	426	430	431	432	429	431	430	-	-	428
7	76	81	81	81	80	80	79	80			80
8	67	68	68	67	68	68	69	68			68
9	67	68	68	67	68	68	67	67			68
10	54	55	55	55	56	56	56	56			55
11	67	67	67	66	67	66	66	64			66
12	54	54	54	53	53	53	53	51			53
RHS	385	393	393	389	392	391	390	386	-	-	390
NCA	52	51	51	50	49	50	49	48			50
TOTAL	852	870	874	870	873	870	870	864	-	-	868
2019-2020 ADM Change	856 (4)	938 (68)	928 (54)	928 (58)	932 (59)	933 (63)	940 (70)	n/a	n/a	n/a	

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
182 IEP Students capped at 11% of District ADMr	95.70	1	95.7
Students on IEP above 11% of ADMr	8.1	1	8.1
Students in Poverty	104.15	0.25	26.03625
Students in Foster Care and Neglected/Delinquent	5	0.25	1.25
Estimated ADMw			1,001.46
Budgeted ADMw			1,047.96
Difference			-46.50