

Working Best Estimate - Ending Fund Balances

as of 7/31/20

<u>Fund</u>	<u>Estimated Ending Fund Balance (EFB)</u>
100 - General	\$ 625,883
110 - Co-Curricular Athletics	(54,752)
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	115,585 *
261 - Additional Misc. Grants	5,662 *
262 - Preschool Grant	-
272 - Garbage Truck Reserve	24,000 *
275 - Briarcliff Pool Operation	(251,931) Note: 7/1/19 balance = \$(217,323)
280 - Public Library Services	11,884 *
285 - Assoc. Student Body	153,433 *
290 - Outdoor School	-
299 - Nutrition Services	(4,830)
300 - Debt Service - PERS Bond	18,787
305 - Debt Service - QZAB Bond	508,078 *
400 - Capital Improvement Reserve	56,095 *
700 - North Columbia Academy	- *
705 - Scholarships	-
710 - Bower Scholarship	45,000 *
711 - Hammon Scholarship	<u>42,000 *</u>

\$ 473,465 Unrestricted EFB

821,429 Restricted EFB (those marked with *)

Changes to General Fund since November board meeting:

Increase in Revenues	
ESSER Grant	124,059
NCA Combined with General Fund	152,954
Vernonia & Clatskanie portion of Behavior Specialist	58,000
Increased property tax revenues	<u>273,251</u>
Total	608,264

Decrease in Expenditures	
Behavioral Health Support	(23,852)
Move CTE staff to HSS grant	100,000
Behavior Specialist	(55,074)
Preschool Operations	(183,046)
ESD support of SLP	50,000
No subs - April - June	94,000
PERS UAL rate reduction	48,000
Furlough Days	114,602
NCA Combined with General Fund	<u>47,322</u>
Total	191,951

Total Change in Projected EFB 800,215

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

Budget 2019-2020 ADMw = 1047 SSF/ADM = \$8881 \$ 9,473,078

GENERAL FUND (100)	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual *	Adopted / Adjusted Budget	Variance Favorable (Unfavorable)	
	July	August	September	October	November	December	January	February	March	April	May	June			Annual
Beginning Fund Balance	335,398	273,251	497,973	279,448	(32,579)	3,237,879	2,751,443	2,420,413	2,146,117	1,879,211	1,699,803	1,393,119	335,398	335,398	0
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	(3,407)	5,437,774	5,541,878	(104,104)
Property Taxes	-	-	16,613	8,534	3,548,918	7,291	34,625	36,579	68,779	51,542	24,426	77,044	3,874,351	3,776,100	98,251
Other Tax Revenue	-	-	-	-	-	-	-	-	41,357	-	-	84,347	125,705	155,100	(29,395)
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	157,984	9,437,829	9,473,078	(35,249)
NWRESF Funds	-	-	1,000	-	50,000	-	-	-	2,841	-	-	-	53,841	64,000	(10,159)
Natural Gas/Oil/Minerals	-	-	-	-	-	-	-	-	-	-	-	25,685	25,685	13,000	12,685
Other State Revenue	-	-	-	698	-	-	-	-	-	-	62,338	1,612	64,648	66,240	(1,592)
Tuition: Summer School	50	830	-	-	400	-	-	200	-	-	-	-	1,480	6,500	(5,020)
Interest on Investments	2,338	2,946	2,626	1,681	2,787	6,807	6,400	5,546	4,807	3,644	3,003	1,397	43,982	45,000	(1,018)
Miscellaneous	18,378	5,465	6,707	23,302	3,171	3,442	42,783	43,584	2,486	3,000	5,280	5,270	162,868	76,300	86,568
Federal Grants	-	-	-	-	-	-	-	-	-	-	-	124,059	124,059	-	124,059
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	1,200	-	1,200	76,302	(75,102)
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	80,095	(80,095)
Total Other Revenues	20,766	9,241	10,333	25,680	56,358	10,249	49,184	49,329	10,135	6,644	71,821	158,023	477,763	427,437	50,326
Total Revenue	110,346	471,451	489,156	496,425	4,067,486	479,750	546,019	550,604	584,966	533,584	434,404	316,007	9,915,592	9,900,515	15,077
EXPENDITURES															
Salaries	104,680	125,521	414,736	380,026	393,213	428,573	415,388	420,153	426,878	417,164	410,139	850,156	4,786,626	4,692,219	(94,407)
Benefits	49,819	59,051	225,864	206,631	220,487	233,692	225,058	226,249	230,177	243,162	216,101	511,552	2,647,843	2,674,290	26,447
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	397,664	1,448,268	1,759,382	311,114
Supplies	8,350	43,179	41,068	42,007	29,003	22,722	17,597	16,443	27,906	17,438	82,019	24,167	371,900	384,822	12,922
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	398	121,400	110,000	(11,400)
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	1,783,936	9,625,107	9,846,213	221,105
Net Revenues (Expenditures)	(196,849)	224,722	(218,525)	(312,027)	3,270,458	(486,436)	(331,030)	(274,296)	(266,906)	(179,408)	(306,684)	(1,467,930)	290,485	54,302	236,182
Ending Fund Balance	273,251	497,973	279,448	(32,579)	3,237,879	2,751,443	2,420,413	2,146,117	1,879,211	1,699,803	1,393,119	(74,811)	625,883	389,700	236,182

* may be subject to change

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual *	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)	(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	-	-	-	-	12,844	129,813	160,000	(30,187)
EXPENDITURES															
Salaries	-	-	7,196	7,309	7,195	7,304	6,304	6,367	5,461	4,804	5,439	1,081	58,460	52,933	(5,527)
Benefits	-	-	1,950	1,994	1,949	1,258	1,176	1,186	1,592	1,483	1,586	344	14,517	13,734	(783)
Services (Prof/Utilities)	-	-	-	9,772	9,152	506	10,828	4,773	9,592	94	7,126	1,286	53,129	71,500	18,371
Supplies	-	1,074	-	2,154	909	280	892	448	626	288	1,244	159	8,075	11,833	3,758
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	2,870	152,727	160,000	7,273
Net Revenues (Expenditures)	0	(3,654)	6,741	(21,659)	(24,375)	90,551	(20,956)	(15,156)	(25,860)	(3,125)	(15,395)	9,974	(22,913)	0	(22,913)
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)	(54,752)	(54,752)	-	(54,752)

**Budget Resolution Summary
June 30, 2020**

	<u>Adopted Budget</u>	<u>6/30/2020 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,579,586	\$ 5,306,646	\$ -	\$ 272,940	95%
Support Services	4,499,430	4,181,193	44,248	273,989	94%
Community Services	15,095	5,221	-	9,874	35%
Transfers	225,500	225,500	-	-	100%
Contingency	-	-	-	-	0%
Total General Fund	<u>10,319,611</u>	<u>9,718,560</u>	<u>44,248</u>	<u>556,803</u>	<u>95%</u>
Special Revenue Fund					
Instruction	1,371,824	978,882	-	392,942	71%
Support Services	430,060	386,283	-	43,777	90%
Enterprise & Community Service	638,910	628,733	-	10,177	98%
Transfers	24,000	-	-	24,000	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>1,993,898</u>	<u>-</u>	<u>695,896</u>	<u>74%</u>
Debt Service Fund	<u>1,202,059</u>	<u>1,202,059</u>	<u>-</u>	<u>(0)</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>273,251</u>	<u>14,500</u>	<u>-</u>	<u>258,751</u>	<u>5%</u>
Total All Funds	<u>\$ 14,540,810</u>	<u>\$ 12,929,017</u>	<u>\$ 44,248</u>	<u>\$ 1,567,545</u>	<u>89%</u>

Calendar Year Completed	12	12	100%
School Year Completed *	12	12	100%

* Most instruction staff paid 3 checks in June

Cash Balances

InRoads Checking	80,686
InRoads Savings	232,680
US Bank Checking	46,296
InRoads Lunch Fund Deposit Account	2,977
LGIP - General Fund & Scholarship Funds	<u>602,218</u>
Total	<u>\$ 964,857</u>

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

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

Fund 400 - Capital Improvements Reserve

	June 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	\$ -
Expenditures				
Improvements	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ 56,095	\$ 56,095
Total Expenditures	\$ -	\$ -	\$ 56,095	\$ 56,095
Ending Fund Balance		\$ 56,095	\$ -	\$ 56,095

**Garbage Expenses
June 30, 2020**

Fund 100 - Garbage Expenses

	June 2020	Actual YTD	Budget	Budget Balance
Expenditures				
Salaries and Benefits	\$ -	\$ 851	\$ 1,411	\$ 560
Repairs and Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000
Dump fees and recycling services	\$ 116	\$ 3,720	\$ 7,000	\$ 3,280
Supplies	\$ -	\$ -	\$ 500	\$ 500
Fuel	\$ -	\$ 281	\$ 1,500	\$ 1,219
Total Expenditures	\$ 116	\$ 4,852	\$ 15,411	\$ 10,559