

All Funds Summary

as of 12/09/20

Fund	Estimated Ending Fund Balance (EFB)	
100 - General	\$ 716,848	
110 - Co-Curricular Athletics	13,789	
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 Success Act	-	*
252 - High School Success/M98	-	*
260 - Misc. Grants	142,500	*
261 - Additional Misc. Grants	5,000	*
262 - Preschool Grant	-	*
272 - Garbage Truck Reserve	24,000	*
275 - Briarcliff Pool Operation	(239,431)	*
280 - Public Library Services	-	*
285 - Assoc. Student Body	100,000	*
290 - Outdoor School	-	*
299 - Nutrition Services	25,000	*
300 - Debt Service - PERS Bond	20,000	*
305 - Debt Service - QZAB Bond	575,000	*
400 - Capital Improvement Reserve	56,095	
705 - Scholarships	4,500	*
710 - Bower Scholarship	45,000	*
711 - Hammon Scholarship	42,000	*
	<u>\$ 811,732</u>	Unrestricted EFB
		718,569 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	Estimate	Estimate	Estimate	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	4,672,804	4,176,208	3,985,185	3,752,896	3,627,744	3,342,384	2,184,299	595,052	364,000	231,052
REVENUES															
State School Fund	937,577	468,507	468,507	468,507	468,507	475,167	474,605	474,042	476,854	452,112	(432,562)	-	4,731,822	5,623,279	(891,457)
Property Taxes	-	-	14,723	9,176	3,578,279	94,574	43,741	25,717	79,847	39,702	30,156	126,889	4,042,804	3,951,400	91,404
Other Tax Revenue	-	-	-	-	-	-	-	-	42,981	-	-	132,981	175,961	175,961	-
Total State Fund Formula Rev	937,577	468,507	483,230	477,683	4,046,786	569,741	518,346	499,760	599,682	491,814	(402,407)	259,869	8,950,588	9,750,640	(800,052)
NWRESD 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	5,740	5,700	4,760	4,572	3,900	3,352	2,100	35,584	40,000	(4,416)
Miscellaneous	8,580	6,005	249	13,411	-	5,974	4,248	9,421	5,051	3,839	4,488	51,854	113,120	185,113	(71,993)
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	9,611	7,141	1,381	14,454	1,339	11,714	9,948	14,181	9,623	8,074	47,900	88,986	224,351	302,131	(77,780)
Total Revenue	947,188	475,648	484,611	492,138	4,048,124	581,454	528,294	513,941	609,304	499,888	(354,507)	348,855	9,174,939	10,052,771	(877,832)
EXPENDITURES															
Salaries	87,563	110,531	354,579	355,259	356,987	356,840	360,383	367,804	376,659	375,772	378,591	899,921	4,380,889	4,840,582	459,693
Benefits	35,230	68,579	177,466	206,316	205,474	206,892	229,781	245,848	241,847	244,532	239,726	561,094	2,662,786	2,931,508	268,722
Services (Prof/Utilities)	51,194	19,126	18,254	47,172	71,830	208,964	106,618	106,445	92,424	145,842	159,301	308,187	1,335,358	1,638,510	303,152
Supplies	5,167	5,649	52,657	12,308	5,310	27,036	21,161	25,169	20,863	18,832	24,357	45,698	264,206	321,704	57,498
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	113,255	6,100	1,752	1,328	870	2,819	1,373	964	2,663	270	1,602	1,406	134,403	158,966	24,563
Transfers	-	-	-	-	-	275,500	-	-	-	-	-	-	275,500	275,500	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Expenditures	292,410	209,986	604,708	622,383	640,470	1,078,051	719,317	746,229	734,456	785,248	803,578	1,816,306	9,053,143	10,416,770	1,363,627
Net Revenues (Expenditures)	654,778	265,662	(120,096)	(130,245)	3,407,654	(496,597)	(191,023)	(232,289)	(125,152)	(285,360)	(1,158,084)	(1,467,451)	121,796	(364,000)	485,796
Ending Fund Balance	1,249,830	1,515,492	1,395,395	1,265,150	4,672,804	4,176,208	3,985,185	3,752,896	3,627,744	3,342,384	2,184,299	716,848	716,848	-	716,848

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	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)	85,257	72,071	46,791	16,890	(6,023)	(12,754)	(35,727)	(20,000)	(15,727)
REVENUES															
Admissions/Fees/Donations/Transfers	-	-	-	(250)	-	140,000	-	-	-	-	16,359	37,910	194,019	198,500	(4,482)
EXPENDITURES															
Salaries	417	417	800	800	800	800	800	10,043	10,043	10,043	10,043	800	45,804	59,067	13,263
Benefits	124	158	257	307	307	307	307	3,854	3,854	3,854	3,854	307	17,488	14,776	(2,712)
Services (Prof/Utilities)	-	-	-	-	-	3,280	8,981	8,760	8,786	8,304	7,630	7,588	53,328	71,000	17,672
Supplies	-	-	3,885	-	-	268	1,364	1,042	3,435	712	1,472	718	12,896	13,657	761
Other Expenses	-	2,765	-	1,625	-	1,454	1,735	1,581	3,783	-	90	1,954	14,987	20,000	5,013
Total Expenditures	540	3,340	4,942	2,731	1,106	6,107	13,186	25,280	29,901	22,913	23,089	11,367	144,503	178,500	33,997
Net Revenues (Expenditures)	(540)	(3,340)	(4,942)	(2,981)	(1,106)	133,893	(13,186)	(25,280)	(29,901)	(22,913)	(6,730)	26,542	49,515	20,000	29,515
Ending Fund Balance	(36,267)	(39,607)	(44,548)	(47,529)	(48,636)	85,257	72,071	46,791	16,890	(6,023)	(12,754)	13,789	13,789	-	13,789

**Budget Resolution Summary
November 30, 2020**

	<u>Adopted Budget</u>	<u>11/30/2020 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,355,325	\$ 1,221,162	\$ 3,457,157	\$ 677,006	87%
Support Services	4,701,946	1,164,442	2,511,946	1,025,557	78%
Transfers	288,000	-	-	288,000	0%
Contingency	250,000	-	-	250,000	0%
Total General Fund	<u>10,595,271</u>	<u>2,385,604</u>	<u>5,969,104</u>	<u>2,240,563</u>	<u>79%</u>
Special Revenue Fund					
Instruction	1,756,562	301,239	758,179	697,144	60%
Support Services	799,148	133,644	322,537	342,968	57%
Enterprise & Community Service	723,784	204,218	438,720	80,846	89%
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>639,101</u>	<u>1,519,435</u>	<u>1,269,758</u>	<u>63%</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>\$ 3,038,205</u>	<u>\$ 8,690,598</u>	<u>\$ 3,747,605</u>	<u>76%</u>

Calendar Year Completed	5	42%
School Year Completed *	3	30%

* Most instruction staff paid 3 checks in June

Reconciled Cash Balances

InRoads Checking	4,978
InRoads Savings	66,180
US Bank Checking	21,982
InRoads Lunch Fund Deposit Account	879
LGIP - General & Scholarship Funds	<u>4,287,860</u>
Total	<u>\$ 4,381,879</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, 2020

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
November 30, 2020

Fund 100 - Garbage Expenses

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
Expenditures			
Salaries and Benefits	\$ -	\$ 1,297	\$ 1,297
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	\$ 801	\$ 14,297	\$ 13,496

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

Grade	Student Count									
	Sept 21, 2020	Oct 26, 2020	Nov 12, 2020	Dec 8, 2020	Jan 11, 2021	Feb 1, 2021	Mar 1, 2021	Apr 5, 2021	May 3, 2021	June 7, 2021
K	70	74	75	75						
1	56	56	56	57						
2	55	55	56	55						
3	53	56	56	56						
4	52	54	55	58						
5	54	54	54	54						
6	75	77	78	78						
HPE	415	426	430	433	-	-	-	-	-	-
7	76	81	81	80						
8	67	68	68	67						
9	67	68	68	67						
10	54	55	55	55						
11	67	67	67	66						
12	54	54	54	53						
RHS	385	393	393	388	-	-	-	-	-	-
NCA	52	51	51	50						
TOTAL	852	870	874	871	-	-	-	-	-	-
2019-2020 ADM	856	938	928	928	932	933	940			
Change	(4)	(68)	(54)	(57)	(932)	(933)	(940)	-	-	-

**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
182 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	104.01	0.25	26.0025
Students in Foster Care and Neglected/Delinquent	5	0.25	1.25
Estimated ADMw			999.80
Budgeted ADMw			1,047.96
Difference			-48.16