

## All Funds Summary

as of 9/25/20

Fund	Estimated Ending Fund Balance (EFB)
100 - General	\$ 659,402
110 - Co-Curricular Athletics	(19,188)
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	- *
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	- *
300 - Debt Service - PERS Bond	20,000 *
305 - Debt Service - QZAB Bond	575,000 *
400 - Capital Improvement Reserve	50,000
705 - Scholarships	4,500 *
710 - Bower Scholarship	45,000 *
711 - Hammon Scholarship	42,000 *

\$ 690,214 Unrestricted EFB

718,569 Restricted EFB (those marked with \*)

Rainier School District  
General Fund Projected Revenue Expenditures vs. Budget

Budget 2020-2021 ADMw = 1048 SSF/ADM = \$9303 \$9,750,640

GENERAL FUND (100)	Actual	Actual	Estimate	Estimate	Estimate	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			
<b>Beginning Fund Balance</b>	<b>595,052</b>	<b>1,249,765</b>	<b>1,515,428</b>	<b>1,282,461</b>	<b>971,485</b>	<b>3,649,191</b>	<b>3,563,920</b>	<b>3,277,728</b>	<b>2,950,575</b>	<b>2,751,215</b>	<b>2,440,203</b>	<b>2,121,448</b>	<b>595,052</b>	364,000	231,052
<b>REVENUES</b>															
State School Fund	937,577	468,507	472,918	472,918	475,729	475,167	474,605	474,042	476,854	452,112	428,494	-	5,608,923	5,623,279	(14,356)
Property Taxes	-	-	19,596	14,787	3,075,911	494,574	43,741	25,717	79,847	39,702	30,156	126,889	3,950,920	3,951,400	(480)
Other Tax Revenue	-	-	-	-	-	-	-	-	42,981	-	-	132,981	175,961	175,961	-
Total State Fund Formula Rev	937,577	468,507	492,514	487,704	3,551,641	969,741	518,346	499,760	599,682	491,814	458,650	259,869	9,735,804	9,750,640	(14,836)
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	2,052	1,376	2,704	5,740	5,700	4,760	4,572	3,900	3,352	2,100	38,423	40,000	(1,577)
Miscellaneous	8,580	6,005	4,617	12,242	6,006	5,974	4,248	9,421	5,051	3,839	4,488	51,854	122,325	185,113	(62,788)
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	9,611	7,141	6,669	13,838	8,710	11,714	9,948	14,181	9,623	8,074	47,900	88,986	236,395	302,131	(65,736)
<b>Total Revenue</b>	<b>947,188</b>	<b>475,648</b>	<b>499,183</b>	<b>501,542</b>	<b>3,560,351</b>	<b>981,454</b>	<b>528,294</b>	<b>513,941</b>	<b>609,304</b>	<b>499,888</b>	<b>506,550</b>	<b>348,855</b>	<b>9,972,198</b>	<b>10,052,771</b>	<b>(80,573)</b>
<b>EXPENDITURES</b>															
Salaries	87,614	110,531	415,069	394,189	407,316	403,921	397,148	403,706	401,852	401,424	400,317	894,516	4,717,602	4,840,582	122,980
Benefits	35,245	68,579	234,720	231,942	248,015	233,524	233,651	245,848	241,847	244,532	239,726	561,094	2,818,724	2,931,508	112,784
Services (Prof/Utilities)	51,194	19,126	43,396	144,636	194,732	123,926	161,152	165,407	141,439	145,842	159,301	308,187	1,658,339	1,638,510	(19,829)
Supplies	5,167	5,649	33,357	38,975	29,937	27,036	21,161	25,169	20,863	18,832	24,357	45,698	296,200	321,704	25,504
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	113,255	6,100	5,608	2,778	2,644	2,819	1,373	964	2,663	270	1,602	1,406	141,483	158,966	17,483
Transfers	-	-	-	-	-	275,500	-	-	-	-	-	-	275,500	275,500	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Expenditures	292,475	209,985	732,150	812,519	882,644	1,066,726	814,486	841,094	808,665	810,899	825,304	1,810,901	9,907,848	10,416,770	508,922
<b>Net Revenues (Expenditures)</b>	<b>654,713</b>	<b>265,663</b>	<b>(232,967)</b>	<b>(310,977)</b>	<b>2,677,707</b>	<b>(85,271)</b>	<b>(286,192)</b>	<b>(327,153)</b>	<b>(199,361)</b>	<b>(311,012)</b>	<b>(318,755)</b>	<b>(1,462,046)</b>	<b>64,350</b>	<b>(364,000)</b>	<b>428,350</b>
<b>Ending Fund Balance</b>	<b>1,249,765</b>	<b>1,515,428</b>	<b>1,282,461</b>	<b>971,485</b>	<b>3,649,191</b>	<b>3,563,920</b>	<b>3,277,728</b>	<b>2,950,575</b>	<b>2,751,215</b>	<b>2,440,203</b>	<b>2,121,448</b>	<b>659,402</b>	<b>659,402</b>	-	<b>659,402</b>

Rainier School District  
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Estimate	Estimate	Estimate	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	(35,727)	(36,268)	(39,608)	(49,454)	(68,221)	(91,397)	34,801	14,490	(5,208)	(28,170)	(44,300)	(44,775)	(35,727)	(20,000)	(15,727)
<b>REVENUES</b>															
Admissions/Fees/Donations/Transfers	-	-	3,232	-	-	140,000	-	-	-	-	16,359	37,910	197,500	198,500	(1,000)
<b>EXPENDITURES</b>															
Salaries	417	417	6,435	6,712	6,712	7,158	6,673	6,736	5,421	5,548	5,981	1,691	59,901	59,067	(834)
Benefits	124	158	1,591	1,623	1,646	1,643	1,559	1,578	1,537	1,566	1,662	371	15,058	14,776	(282)
Services (Prof/Utilities)	-	-	765	7,337	9,529	3,280	8,981	8,760	8,786	8,304	7,630	7,588	70,959	71,000	41
Supplies	-	-	942	1,154	1,992	268	1,364	1,042	3,435	712	1,472	718	13,099	13,657	558
Other Expenses	-	2,765	3,346	1,942	3,295	1,454	1,735	1,581	3,783	-	90	1,954	21,945	20,000	(1,945)
<b>Total Expenditures</b>	<b>541</b>	<b>3,340</b>	<b>13,078</b>	<b>18,767</b>	<b>23,176</b>	<b>13,802</b>	<b>20,312</b>	<b>19,697</b>	<b>22,962</b>	<b>16,130</b>	<b>16,834</b>	<b>12,323</b>	<b>180,962</b>	<b>178,500</b>	<b>(2,462)</b>
<b>Net Revenues (Expenditures)</b>	<b>(541)</b>	<b>(3,340)</b>	<b>(9,847)</b>	<b>(18,767)</b>	<b>(23,176)</b>	<b>126,198</b>	<b>(20,312)</b>	<b>(19,697)</b>	<b>(22,962)</b>	<b>(16,130)</b>	<b>(476)</b>	<b>25,587</b>	<b>16,538</b>	<b>20,000</b>	<b>(3,462)</b>
<b>Ending Fund Balance</b>	<b>(36,268)</b>	<b>(39,608)</b>	<b>(49,454)</b>	<b>(68,221)</b>	<b>(91,397)</b>	<b>34,801</b>	<b>14,490</b>	<b>(5,208)</b>	<b>(28,170)</b>	<b>(44,300)</b>	<b>(44,775)</b>	<b>(19,188)</b>	<b>(19,188)</b>	<b>-</b>	<b>(19,188)</b>

**Budget Resolution Summary  
August 31, 2020**

	<u>Adopted Budget</u>	<u>8/31/2020 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
<b>General Fund</b>					
Instruction	\$ 5,355,325	\$ 404,545	\$ 4,251,682	\$ 699,098	87%
Support Services	4,701,946	697,085	2,870,908	1,133,953	76%
Community Services	-	-	-	-	#DIV/0!
Transfers	288,000	-	-	288,000	0%
Contingency	250,000	-	-	250,000	0%
<b>Total General Fund</b>	<u>10,595,271</u>	<u>1,101,630</u>	<u>7,122,590</u>	<u>2,371,051</u>	<u>78%</u>
<b>Special Revenue Fund</b>					
Instruction	1,756,562	113,683	884,994	757,885	57%
Support Services	799,148	29,951	307,092	462,105	42%
Enterprise & Community Service	723,784	86,829	545,990	90,965	87%
Transfers	6,300	-	-	6,300	0%
Contingency	77,500	-	-	77,500	0%
Unappropriated Ending Fund Balance	65,000	-	-	65,000	0%
<b>Total Special Revenue Funds</b>	<u>3,428,294</u>	<u>230,463</u>	<u>1,738,076</u>	<u>1,459,755</u>	<u>57%</u>
<b>Debt Service Fund</b>	<u>1,290,899</u>	<u>-</u>	<u>1,202,059</u>	<u>88,840</u>	<u>93%</u>
<b>Capital Reserve Fund</b>					
Transfers	56,095	-	-	56,095	0%
<b>Total Capital Reserve Fund</b>	<u>56,095</u>	<u>-</u>	<u>-</u>	<u>56,095</u>	<u>0%</u>
<b>Agency Fund</b>					
Instruction	-	-	-	-	#DIV/0!
Enterprise & Community Service	22,000	13,500	-	8,500	61%
Contingency	-	-	-	-	#DIV/0!
Unappropriated Ending Fund Balance	83,849	-	-	83,849	0%
<b>Total Agency Fund</b>	<u>105,849</u>	<u>13,500</u>	<u>-</u>	<u>92,349</u>	<u>13%</u>
<b>Total All Funds</b>	<u>\$ 15,476,408</u>	<u>\$ 1,345,593</u>	<u>\$ 10,062,725</u>	<u>\$ 4,068,090</u>	<u>74%</u>

Calendar Year Completed	2	0%
School Year Completed *	0	#DIV/0!

\* Most instruction staff paid 3 checks in June

**Cash Balances**

InRoads Checking	-
InRoads Savings	5
US Bank Checking	69,125
InRoads Lunch Fund Deposit Account	108
LGIP - General Fund & Scholarship Funds	<u>1,462,147</u>
<b>Total</b>	<u>\$ 1,531,386</u>

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

**Capital Improvements Reserve Fund**  
**August 31, 2020**

**Fund 400 - Capital Improvements Reserve**

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
<b>Resources</b>			
Rebate from PUD	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -
Sale of Fixed Assets	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ <b>56,095</b>	\$ (56,095)
<b>Total Resources</b>	<b>\$ -</b>	<b>\$ 56,095</b>	<b>\$ (56,095)</b>
<b>Expenditures</b>			
Replacement vehicles	\$ -	\$ -	\$ -
Improvements	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 56,095</b>	<b>\$ (56,095)</b>

**Garbage Expenses**  
**August 31, 2020**

**Fund 100 - Garbage Expenses**

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>\$ 801</b>	<b>\$ 14,297</b>	<b>\$ 13,496</b>