

All Funds Summary

as of 5/31/2021

<u>Fund</u>	<u>Estimated Ending Fund Balance (EFB)</u>
100 - General	\$ 1,389,443
110 - Co-Curricular Athletics	(6,814)
201 - Title IA	- *
202 - Title IIA	- *
204 - Title IV	- *
207 - Title VII	- *
219 - IDEA Special Ed	(68,414) *
220 - LEA ESSER/CDL	- *
223 - Perkins	- *
229 - Youth Transition Program	- *
251 - Student Investment Account	31,320 *
252 - High School Success/M98	- *
260 - Misc. Grants	90,098 *
261 - Additional Misc. Grants	5,662 *
262 - Preschool Grant	(72,783) *
272 - Garbage Truck Reserve	24,000 *
275 - Briarcliff Pool Operation	- *
280 - Public Library Services	6,580 *
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	<u>42,000 *</u>

\$ 1,241,432 Unrestricted EFB

1,011,799 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	Actual	Actual	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	3,275,561	2,859,808	2,838,317	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	662,577	-	5,361,120	5,623,279	(262,159)
Property Taxes	-	-	14,723	9,176	3,578,279	146,832	45,684	24,742	53,836	48,280	55,267	126,889	4,103,707	3,951,400	152,307
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	304,720	717,844	262,179	9,645,407	9,750,640	(105,233)
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	-	-	-	-	-	-	-	-	-	-	-	-	-	7,018	(7,018)
Interest on Investments	1,031	1,136	1,132	823	1,339	2,640	2,479	2,142	1,658	1,502	1,348	1,406	18,634	40,000	(21,366)
Miscellaneous	8,580	6,005	249	13,411	794	2,281	7,586	3,001	4,008	5,965	6,023	51,854	109,759	185,113	(75,354)
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	7,467	71,816	63,260	203,059	302,131	(99,072)
Total Revenue	947,188	475,648	484,611	492,138	4,048,919	620,260	508,524	527,950	315,943	312,187	789,660	325,439	9,848,466	10,052,771	(204,305)
EXPENDITURES															
Salaries	87,563	110,531	354,579	355,259	355,822	353,109	350,713	350,476	347,494	357,372	352,058	841,119	4,216,096	4,742,357	526,261
Benefits	35,230	68,579	177,466	206,316	205,060	205,349	207,997	243,420	210,787	233,905	251,442	567,508	2,613,059	2,879,733	266,674
Services (Prof/Utilities)	51,194	19,126	18,254	47,172	74,844	110,946	183,617	35,707	200,460	116,297	153,172	318,582	1,329,372	1,548,510	219,138
Supplies	5,167	5,649	52,657	12,308	7,573	3,341	7,799	12,300	14,417	19,770	15,254	45,698	201,932	321,704	119,772
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	113,255	6,100	1,752	1,328	930	439	497	398	259	594	39,225	1,406	166,184	146,466	(19,718)
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	773,418	727,939	811,151	1,774,313	9,054,075	10,416,770	1,362,695
Net Revenues (Expenditures)	654,778	265,662	(120,096)	(130,245)	3,404,690	(52,925)	(769,529)	(114,351)	(457,475)	(415,752)	(21,491)	(1,448,874)	794,391	(364,000)	1,158,391
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	3,275,561	2,859,808	2,838,317	1,389,443	1,389,443	0	1,389,443

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	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)	(49,742)	89,152	74,380	52,523	21,279	6,233	(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	16,023	3,832	1,965	55,664	59,067	3,403
Benefits	124	158	257	307	307	307	307	3,267	4,349	4,872	1,281	821	16,355	14,776	(1,579)
Services (Prof/Utilities)	-	-	-	-	-	-	-	-	-	6,084	7,422	7,588	21,094	71,000	49,906
Supplies	-	-	3,885	-	-	-	-	-	-	986	476	718	6,065	13,657	7,592
Other Expenses	-	2,765	-	1,625	-	-	-	-	-	3,279	2,035	1,954	11,659	20,000	8,341
Total Expenditures	540	3,340	4,942	2,731	1,106	1,106	1,106	14,772	21,857	31,244	15,046	13,047	110,837	178,500	67,663
Net Revenues (Expenditures)	(540)	(3,340)	(4,942)	(2,981)	(1,106)	(1,106)	138,894	(14,772)	(21,857)	(31,244)	(15,046)	(13,047)	28,913	20,000	8,913
Ending Fund Balance	(36,267)	(39,607)	(44,548)	(47,529)	(48,636)	(49,742)	89,152	74,380	52,523	21,279	6,233	(6,814)	(6,814)	-	(6,814)

**Budget Resolution Summary
May 31, 2021**

	<u>Adopted Budget</u>	<u>5/31/2021 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,205,325	\$ 3,725,618	\$ 1,183,509	\$ 296,198	94%
Support Services	4,611,946	3,124,503	844,092	643,350	86%
Transfers	528,000	527,431	-	569	100%
Contingency	250,000	-	-	250,000	0%
Total General Fund	<u>10,595,271</u>	<u>7,377,552</u>	<u>2,027,601</u>	<u>1,190,117</u>	<u>89%</u>
Special Revenue Fund					
Instruction	1,756,562	\$ 951,787	\$ 290,956	513,819	71%
Support Services	799,148	371,811	97,197	330,141	59%
Enterprise & Community Service	723,784	530,317	155,988	37,479	95%
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>1,853,914</u>	<u>544,141</u>	<u>1,030,239</u>	<u>70%</u>
Debt Service	721,794	138,397	583,397	-	100%
Unappropriated Ending Fund Balance	569,105	-	-	569,105	0%
Total Debt Service Fund	<u>1,290,899</u>	<u>138,397</u>	<u>583,397</u>	<u>569,106</u>	<u>56%</u>
Capital Reserve Fund					
Support Services	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>\$ 9,383,363</u>	<u>\$ 3,155,139</u>	<u>\$ 2,937,906</u>	<u>81%</u>
Calendar Year Completed		11			92%
School Year Completed *		9			90%

* Most instruction staff paid 3 checks in June

Reconciled Cash Balances

InRoads Checking	184,173
InRoads Savings	10
US Bank Checking	148,755
InRoads Lunch Fund Deposit Account	1,014
LGIP - General Fund & Scholarship Funds	<u>2,490,363</u>
Total	<u>\$ 2,824,314</u>

**Capital Improvements Reserve Fund
May 31, 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			
Improvements	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 56,095</u>	<u>\$ (56,095)</u>

**Garbage Expenses
May 31, 2021**

Fund 100 - Garbage Expenses

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
Expenditures			
Salaries and Benefits	\$ 646	\$ 1,297	\$ 651
Repairs and Maintenance	\$ -	\$ 5,000	\$ 5,000
Dump fees and recycling services	\$ 1,261	\$ 7,000	\$ 5,739
Supplies	\$ -	\$ -	\$ -
Fuel	\$ 653	\$ 1,000	\$ 347
Total Expenditures	<u>\$ 2,560</u>	<u>\$ 14,297</u>	<u>\$ 11,737</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	74	74	73
1	56	56	56	56	57	56	58	57	57	56
2	55	55	56	54	54	52	55	54	55	55
3	53	56	56	56	56	56	57	57	57	57
4	52	54	55	58	57	58	55	55	55	55
5	54	54	54	54	54	53	53	55	55	54
6	75	77	78	79	79	80	79	78	79	79
HPE	415	426	430	431	432	429	431	430	432	429
7	76	81	81	81	80	80	79	80	79	79
8	67	68	68	67	68	68	69	68	69	69
9	67	68	68	67	68	68	67	67	65	65
10	54	55	55	55	56	56	56	56	53	53
11	67	67	67	66	67	66	66	64	64	62
12	54	54	54	53	53	53	53	51	50	50
RHS	385	393	393	389	392	391	390	386	380	378
NCA	52	51	51	50	49	50	49	48	45	46
TOTAL	852	870	874	870	873	870	870	864	857	853
2019-2020 ADM	856	938	928	928	932	933	940	n/a	n/a	n/a
Change	(4)	(68)	(54)	(58)	(59)	(63)	(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
182 IEP Students capped at 11% of District ADMr	95.70	1	95.7
Students on IEP above 11% of ADMr	29.6	1	29.6
Students in Poverty	103.84	0.25	25.959
Students in Foster Care and Neglected/Delinquent	5	0.25	1.25

Estimated ADMw

1,020.31

Budgeted ADMw

1,047.96

Difference

-27.65