

## All Funds Summary

as of 10/31/21

| Fund                              | Estimated<br>Ending Fund<br>Balance (EFB) |                  |
|-----------------------------------|---|------------------|
| 100 - General                     | \$ 2,666,230                              | <sup>1</sup>     |
| 110 - Co-Curricular Athletics     | (57,076)                                  |                  |
| 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 Investment Account  | -   | *                |
| 252 - High School Success/M98     | -   | *                |
| 260 - Misc. Grants                | 80,000                                    | *                |
| 261 - Additional Misc. Grants     | 5,000                                     | *                |
| 262 - Preschool Grant             | -   | *                |
| 272 - Garbage Truck Reserve       | 24,000                                    | *                |
| 275 - Briarcliff Pool Operation   | -   | *                |
| 280 - Public Library Services     | 6,580                                     | *                |
| 285 - Assoc. Student Body         | 170,000                                   | *                |
| 290 - Outdoor School              | 12,500                                    | *                |
| 299 - Nutrition Services          | 80,000                                    | *                |
| 300 - Debt Service - PERS Bond    | 30,000                                    | *                |
| 305 - Debt Service - QZAB Bond    | 571,000                                   | *                |
| 400 - Capital Improvement Reserve | 56,095                                    |                  |
| 705 - Scholarships                | 5,000                                     | *                |
| 710 - Bower Scholarship           | 45,000                                    | *                |
| 711 - Hammon Scholarship          | 44,000                                    | *                |
|                                   | <u>\$ 2,621,654</u>                       | Unrestricted EFB |

1,116,675 Restricted EFB (those marked with \*)

<sup>1</sup> Includes unaudited beginning fund balance

Rainier School District  
General Fund Projected Revenue Expenditures vs. Budget

Budget 2021-2022 ADMw = 1047.96 SSF/ADM = \$8479 \$ 9,717,629

| GENERAL FUND (100)                  | Actual           | Actual           | Actual           | Actual           | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate          | Adopted /<br>Adjusted<br>Budget | Variance<br>Favorable<br>(Unfavorable) |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|---------------------------------|--|
|                                     | July             | August           | September        | October          | November         | December         | January          | February         | March            | April            | May              | June             | Annual            |                                 |  |
| <b>Beginning Fund Balance*</b>      | 1,600,000        | 2,332,422        | 2,693,789        | 2,588,602        | 2,408,216        | 5,158,166        | 4,706,293        | 4,419,098        | 4,105,637        | 3,657,575        | 3,152,868        | 3,286,086        | 1,600,000         | 928,810                         | 671,190                                |
| <b>REVENUES</b>                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                                 |  |
| State School Fund                   | 975,143          | 584,523          | 487,279          | 487,279          | 475,729          | 475,167          | 431,073          | 431,073          | 256,441          | 256,440          | 819,503          | 279,796          | 5,959,446         | 5,514,136                       | 445,310                                |
| Property Taxes                      | -                | -                | 10,330           | 8,782            | 3,075,911        | 94,574           | 18,741           | 25,717           | 53,202           | 39,702           | 55,267           | 588,519          | 3,970,746         | 3,976,750                       | (6,004)                                |
| Other Tax Revenue                   | -                | -                | -                | -                | -                | -                | -                | -                | 45,290           | -                | -                | 181,453          | 226,743           | 226,743                         | 0                                      |
| <b>Total State Fund Formula Rev</b> | 975,143          | 584,523          | 497,609          | 496,061          | 3,551,641        | 569,741          | 449,814          | 456,790          | 354,933          | 296,142          | 874,770          | 1,049,768        | 10,156,935        | 9,717,629                       | 439,306                                |
| Natural Gas/Oil/Minerals            | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 51,429           | 51,429            | 15,000                          | 36,429                                 |
| Other State Revenue                 | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 64,446           | -                | 64,446            | 60,000                          | 4,446                                  |
| Interest on Investments             | 773              | 1,076            | 1,037            | -                | 2,704            | 5,740            | 5,700            | 4,760            | 1,929            | 1,736            | 1,562            | 1,406            | 28,423            | 23,500                          | 4,923                                  |
| Miscellaneous                       | 18,942           | 9,336            | 4,132            | 2,425            | 6,006            | 5,974            | 4,248            | 9,421            | 3,361            | 3,839            | 4,488            | 51,854           | 124,026           | 123,443                         | 583                                    |
| <b>Total Other Revenues</b>         | 19,715           | 10,412           | 5,169            | 2,425            | 8,710            | 11,714           | 9,948            | 14,181           | 5,290            | 5,575            | 70,496           | 104,689          | 268,323           | 221,943                         | 46,380                                 |
| <b>Total Revenue</b>                | <b>994,858</b>   | <b>594,935</b>   | <b>502,778</b>   | <b>498,486</b>   | <b>3,560,351</b> | <b>581,454</b>   | <b>459,762</b>   | <b>470,971</b>   | <b>360,223</b>   | <b>301,717</b>   | <b>945,266</b>   | <b>1,154,457</b> | <b>10,425,258</b> | <b>10,868,382</b>               | <b>485,686</b>                         |
| <b>EXPENDITURES</b>                 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                                 |  |
| Salaries                            | 75,453           | 100,925          | 363,284          | 383,363          | 407,316          | 403,921          | 357,894          | 350,083          | 347,566          | 401,555          | 352,058          | 841,119          | 4,384,537         | 4,567,803                       | 183,266                                |
| Benefits                            | 44,421           | 53,082           | 221,503          | 223,583          | 248,015          | 233,524          | 209,443          | 236,914          | 211,149          | 239,925          | 236,328          | 567,508          | 2,725,396         | 2,994,185                       | 268,789                                |
| Services (Prof/Utilities)           | 10,992           | 54,496           | 6,783            | 30,091           | 122,488          | 90,528           | 107,322          | 171,304          | 226,043          | 145,842          | 159,301          | 318,582          | 1,443,773         | 1,648,127                       | 204,354                                |
| Supplies                            | 6,334            | 21,129           | 11,735           | 39,274           | 29,937           | 27,036           | 70,924           | 25,169           | 20,863           | 18,832           | 24,357           | 45,698           | 341,287           | 372,170                         | 30,883                                 |
| Other Expenses                      | 125,236          | 3,936            | 4,660            | 2,561            | 2,644            | 2,819            | 1,373            | 964              | 2,663            | 270              | 40,003           | 1,406            | 188,535           | 150,050                         | (38,485)                               |
| Transfers                           | -                | -                | -                | -                | -                | 275,500          | -                | -                | -                | -                | -                | -                | 275,500           | 306,500                         | 31,000                                 |
| Contingency                         | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 | 829,547                         | 829,547                                |
| <b>Total Expenditures</b>           | <b>262,436</b>   | <b>233,568</b>   | <b>607,965</b>   | <b>678,872</b>   | <b>810,400</b>   | <b>1,033,328</b> | <b>746,957</b>   | <b>784,433</b>   | <b>808,284</b>   | <b>806,424</b>   | <b>812,048</b>   | <b>1,774,313</b> | <b>9,359,028</b>  | <b>10,868,382</b>               | <b>1,509,354</b>                       |
| <b>Net Revenues (Expenditures)</b>  | <b>732,422</b>   | <b>361,367</b>   | <b>(105,187)</b> | <b>(180,386)</b> | <b>2,749,950</b> | <b>(451,874)</b> | <b>(287,194)</b> | <b>(313,461)</b> | <b>(448,062)</b> | <b>(504,707)</b> | <b>133,218</b>   | <b>(619,856)</b> | <b>1,066,230</b>  | <b>-</b>                        | <b>1,066,230</b>                       |
| <b>Ending Fund Balance</b>          | <b>2,332,422</b> | <b>2,693,789</b> | <b>2,588,602</b> | <b>2,408,216</b> | <b>5,158,166</b> | <b>4,706,293</b> | <b>4,419,098</b> | <b>4,105,637</b> | <b>3,657,575</b> | <b>3,152,868</b> | <b>3,286,086</b> | <b>2,666,230</b> | <b>2,666,230</b>  | <b>928,810</b>                  | <b>1,737,420</b>                       |

\*Estimated pending audit results

| ATHLETIC FUND (110)                 | Actual          | Actual          | Actual          | Actual          | Estimate        | Estimate       | Estimate        | Estimate        | Estimate        | Estimate        | Estimate        | Estimate        | Estimate        | Adopted         | Variance        |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                     | July            | August          | September       | October         | November        | December       | January         | February        | March           | April           | May             | June            | Annual          |                 |                 |
| <b>Beginning Fund Balance</b>       | (35,727)        | (35,727)        | (38,492)        | (40,597)        | (60,772)        | (83,947)       | 42,251          | 29,065          | 9,367           | (13,595)        | (29,725)        | (44,030)        | (35,727)        | (20,000)        | (15,727)        |
| <b>REVENUES</b>                     |                 |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Admissions/Fees/Donations/Transfers | -               | -               | -               | -               | -               | 140,000        | -               | -               | -               | -               | -               | -               | 140,000         | 175,500         | (35,500)        |
| <b>EXPENDITURES</b>                 |                 |                 |                 |                 |                 |                |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Salaries                            | -               | -               | 402             | 12,514          | 6,712           | 7,158          | 800             | 6,736           | 5,421           | 5,548           | 3,832           | 1,965           | 51,088          | 61,985          | 10,897          |
| Benefits                            | -               | -               | 148             | 3,813           | 1,646           | 1,643          | 307             | 1,578           | 1,537           | 1,566           | 1,281           | 821             | 14,340          | 18,329          | 3,989           |
| Services (Prof/Utilities)           | -               | -               | -               | 632             | 9,529           | 3,280          | 8,981           | 8,760           | 8,786           | 8,304           | 7,630           | 7,588           | 63,490          | 60,750          | (2,740)         |
| Supplies                            | -               | -               | -               | 975             | 1,992           | 268            | 1,364           | 1,042           | 3,435           | 712             | 1,472           | 718             | 11,978          | 18,436          | 6,457           |
| Other Expenses                      | -               | 2,765           | 1,555           | 2,241           | 3,295           | 1,454          | 1,735           | 1,581           | 3,783           | -               | 90              | 1,954           | 20,453          | 16,000          | (4,453)         |
| <b>Total Expenditures</b>           | <b>-</b>        | <b>2,765</b>    | <b>2,105</b>    | <b>20,175</b>   | <b>23,176</b>   | <b>13,802</b>  | <b>13,186</b>   | <b>19,697</b>   | <b>22,962</b>   | <b>16,130</b>   | <b>14,305</b>   | <b>13,047</b>   | <b>161,350</b>  | <b>175,500</b>  | <b>14,150</b>   |
| <b>Net Revenues (Expenditures)</b>  | <b>0</b>        | <b>(2,765)</b>  | <b>(2,105)</b>  | <b>(20,175)</b> | <b>(23,176)</b> | <b>126,198</b> | <b>(13,186)</b> | <b>(19,697)</b> | <b>(22,962)</b> | <b>(16,130)</b> | <b>(14,305)</b> | <b>(13,047)</b> | <b>(21,350)</b> | <b>0</b>        | <b>(21,350)</b> |
| <b>Ending Fund Balance</b>          | <b>(35,727)</b> | <b>(38,492)</b> | <b>(40,597)</b> | <b>(60,772)</b> | <b>(83,947)</b> | <b>42,251</b>  | <b>29,065</b>   | <b>9,367</b>    | <b>(13,595)</b> | <b>(29,725)</b> | <b>(44,030)</b> | <b>(57,076)</b> | <b>(57,076)</b> | <b>(20,000)</b> | <b>(37,076)</b> |

Rainier School District  
General Fund Projected Revenue Expenditures vs. Budget

TOTAL Fund 1??

\$ 11,043,882

**Budget Resolution Summary  
2021-2022**

|                                    | <u>Adopted Budget</u> | <u>10/31/2021<br/>Year-to-date</u> | <u>Encumbrances</u> | <u>Unspent<br/>(Over Spent)</u> | <u>% of Budget<br/>Spent</u> |
|------------------------------------|-----------------------|------------------------------------|---------------------|---------------------------------|------------------------------|
| <b>General Fund</b>                |                       |                                    |                     |                                 |                              |
| Instruction                        | \$ 5,273,734          | \$ 911,525                         | \$ 4,013,755        | \$ 348,454                      | 93%                          |
| Support Services                   | 4,634,100             | 896,360                            | 2,660,950           | 1,076,790                       | 77%                          |
| Transfers                          | 306,500               | -                                  | -                   | 306,500                         | 0%                           |
| Contingency                        | 467,907               | -                                  | -                   | 467,907                         | 0%                           |
| Unappropriated Ending Fund Balance | 361,640               | -                                  | -                   | -                               | 0%                           |
| <b>Total General Fund</b>          | <u>11,043,882</u>     | <u>1,807,885</u>                   | <u>6,674,705</u>    | <u>2,199,652</u>                | <u>77%</u>                   |
| <b>Special Revenue Fund</b>        |                       |                                    |                     |                                 |                              |
| Instruction                        | 1,930,091             | 342,650                            | 782,739             | 804,702                         | 58%                          |
| Support Services                   | 1,265,475             | 143,557                            | 530,345             | 591,573                         | 53%                          |
| Enterprise & Community Service     | 792,899               | 182,849                            | 491,226             | 118,824                         | 85%                          |
| Transfers                          | 1,500,000             | -                                  | -                   | 1,500,000                       | 0%                           |
| <b>Total Special Revenue Funds</b> | <u>5,488,466</u>      | <u>669,056</u>                     | <u>1,804,310</u>    | <u>3,015,100</u>                | <u>45%</u>                   |
| Debt Service                       | 745,616               | -                                  | -                   | 745,616                         | 0%                           |
| Unappropriated Ending Fund Balance | 629,000               | -                                  | -                   | 629,000                         | 0%                           |
| <b>Total Debt Service Fund</b>     | <u>1,290,899</u>      | <u>-</u>                           | <u>-</u>            | <u>1,290,899</u>                | <u>0%</u>                    |
| <b>Capital Reserve Fund</b>        |                       |                                    |                     |                                 |                              |
| Support Services                   | 101,095               | -                                  | -                   | 101,095                         | 0%                           |
| <b>Total Capital Reserve Fund</b>  | <u>101,095</u>        | <u>-</u>                           | <u>-</u>            | <u>101,095</u>                  | <u>0%</u>                    |
| <b>Agency Fund</b>                 |                       |                                    |                     |                                 |                              |
| Enterprise & Community Service     | 26,500                | -                                  | -                   | 26,500                          | 0%                           |
| Unappropriated Ending Fund Balance | 82,140                | -                                  | -                   | 82,140                          | 0%                           |
| <b>Total Agency Fund</b>           | <u>108,640</u>        | <u>-</u>                           | <u>-</u>            | <u>108,640</u>                  | <u>0%</u>                    |
| <b>Total All Funds</b>             | <u>\$ 18,032,982</u>  | <u>\$ 2,476,941</u>                | <u>\$ 8,479,015</u> | <u>\$ 6,715,386</u>             | <u>61%</u>                   |
| Calendar Year Completed            | 10                    |                                    |                     |                                 | 83%                          |
| School Year Completed *            | 4                     |                                    |                     |                                 | 40%                          |

\* Most instruction staff paid 3 checks in June

**Reconciled Cash Balances**

|   |                     |   |
|---|---------------------|---|
| InRoads Checking                        | 9,586               | * |
| InRoads Savings                         | 445,653             | * |
| US Bank Checking                        | 176,081             | * |
| InRoads Lunch Fund Deposit Account      | 1,076               | * |
| LGIP - General Fund & Scholarship Funds | <u>1,223,486</u>    | * |
| <b>Total</b>                            | <u>\$ 1,855,882</u> |   |

**Capital Improvements Reserve Fund  
As of 10/31/2021**

**Fund 400 - Capital Improvements Reserve**

|                            | July | August | September | October | November | December | January | February | March | April | May  | June | Actual YTD | Budget    | Budget Balance |
|----------------------------|------|--------|-----------|---------|----------|----------|---------|----------|-------|-------|------|------|------------|-----------|----------------|
| <b>Resources</b>           |      |        |           |         |          |          |         |          |       |       |      |      |            |           |                |
| Beginning Fund Balance     | \$ - | \$ -   | \$ -      | \$ -    | \$ -     | \$ -     | \$ -    | \$ -     | \$ -  | \$ -  | \$ - | \$ - | -          | 56,095    | (56,095)       |
| <b>Total Resources</b>     | \$ - | \$ -   | \$ -      | \$ -    | \$ -     | \$ -     | \$ -    | \$ -     | \$ -  | \$ -  | \$ - | \$ - | -          | 56,095    | (56,095)       |
| <b>Expenditures</b>        |      |        |           |         |          |          |         |          |       |       |      |      |            |           |                |
| Improvements               | \$ - | \$ -   | \$ -      | \$ -    | \$ -     | \$ -     | \$ -    | \$ -     | \$ -  | \$ -  | \$ - | \$ - | -          | -         | -              |
| <b>Total Expenditures</b>  | \$ - | \$ -   | \$ -      | \$ -    | \$ -     | \$ -     | \$ -    | \$ -     | \$ -  | \$ -  | \$ - | \$ - | -          | -         | -              |
| <b>Ending Fund Balance</b> | \$ - | \$ -   | \$ -      | \$ -    | \$ -     | \$ -     | \$ -    | \$ -     | \$ -  | \$ -  | \$ - | \$ - | \$ -       | \$ 56,095 | \$ (56,095)    |

**Garbage Expenses  
As of 10/31/2021**

**Fund 100 - Garbage Expenses**

|                                  | July   | August | September | October | November | December | January | February | March | April | May  | June | Actual YTD | Budget    | Budget Balance |
|----------------------------------|--------|--------|-----------|---------|----------|----------|---------|----------|-------|-------|------|------|------------|-----------|----------------|
| <b>Expenditures</b>              |        |        |           |         |          |          |         |          |       |       |      |      |            |           |                |
| Salaries and Benefits            | \$ -   | \$ -   | \$ -      | \$ -    | \$ -     | \$ -     | \$ -    | \$ -     | \$ -  | \$ -  | \$ - | \$ - | \$ -       | 999       | \$ 999         |
| Repairs and Maintenance          | \$ -   | \$ -   | \$ -      | \$ -    | \$ -     | \$ -     | \$ -    | \$ -     | \$ -  | \$ -  | \$ - | \$ - | -          | 10,000    | 10,000         |
| Dump fees and recycling services | \$ 288 | \$ -   | \$ 434    | \$ -    | \$ -     | \$ -     | \$ -    | \$ -     | \$ -  | \$ -  | \$ - | \$ - | 722        | 5,000     | 4,278          |
| Fuel                             | \$ -   | \$ -   | \$ -      | \$ -    | \$ -     | \$ -     | \$ -    | \$ -     | \$ -  | \$ -  | \$ - | \$ - | -          | 1,500     | 1,500          |
| <b>Total Expenditures</b>        | \$ 288 | \$ -   | \$ 434    | \$ -    | \$ -     | \$ -     | \$ -    | \$ -     | \$ -  | \$ -  | \$ - | \$ - | \$ 722     | \$ 17,499 | \$ 16,777      |