

**All Funds Summary**

as of 05/31/22

<u>Fund</u>	<u>Estimated Ending Fund Balance (EFB)</u>	
100 - General	\$ 2,213,937	
110 - Co-Curricular Athletics	(219,010)	
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	*

\$ 2,051,022 Unrestricted EFB

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



**Budget Resolution Summary  
2021-2022**

	<u>Adopted Budget</u>	<u>5/31/2022 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
<b>General Fund</b>					
Instruction	\$ 5,273,734	\$ 4,042,584	\$ 1,129,455	\$ 101,695	98%
Support Services	4,634,100	3,534,172	371,266	728,662	84%
Transfers	306,500	-	-	306,500	0%
Contingency	467,907	-	-	467,907	0%
Unappropriated Ending Fund Balance	361,640	-	-		
<b>Total General Fund</b>	<u>11,043,882</u>	<u>7,576,756</u>	<u>1,500,721</u>	<u>1,604,765</u>	<u>82%</u>
<b>Special Revenue Fund</b>					
Instruction	1,930,091	1,337,799	232,006	360,286	81%
Support Services	1,265,475	720,368	409,106	136,001	89%
Enterprise & Community Service	792,899	591,801	129,629	71,469	91%
Transfers	1,500,000	-	-	1,500,000	0%
Contingency	-	-	-	-	#DIV/0!
Unappropriated Ending Fund Balance	-	-	-	-	#DIV/0!
<b>Total Special Revenue Funds</b>	<u>5,488,466</u>	<u>2,649,968</u>	<u>770,741</u>	<u>2,067,757</u>	<u>62%</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>\$ 10,226,724</u>	<u>\$ 2,271,462</u>	<u>\$ 5,173,156</u>	<u>69%</u>
Calendar Year Completed	6				50%
School Year Completed *	9				90%
* Most instruction staff paid 3 checks in June					
<b>Reconciled Cash Balances</b>					
InRoads Checking	15,647				
InRoads Savings	519,486				
US Bank Checking	243,758				
InRoads Lunch Fund Deposit Account	1,637				
LGIP - General Fund & Scholarship Funds	3,278,218				
<b>Total</b>	<u>\$ 4,058,745</u>				



Rainier School District  
General Fund Projected Revenue Expenditures vs. Budget

Budget 2021-2022 ADMw = 1026.97 SSF/ADM = \$9676.00 \$9,717,629

GENERAL FUND (100)	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Actual May	Estimate June	Annual	Adopted / Adjusted Budget	Variance Favorable (Unfavorable)
Beginning Fund Balance*	1,675,223	2,407,645	2,671,744	2,572,950	2,400,862	5,608,779	5,980,266	5,589,955	5,442,060	5,175,687	4,802,976	4,450,061	1,675,223	928,810	746,413
<b>REVENUES</b>															
State School Fund	975,143	487,279	487,279	487,279	502,271	502,271	502,271	502,271	502,271	472,260	362,117	-	5,782,712	5,514,136	268,576
Property Taxes	-	-	10,330	8,782	3,367,302	514,463	56,287	31,127	78,321	26,552	19,968	-	4,113,132	3,976,750	136,382
Other Tax Revenue	-	-	-	-	-	-	41,511	-	-	-	-	-	41,511	226,743	(185,232)
Total State Fund Formula Rev	975,143	487,279	497,609	496,061	3,869,573	1,016,734	600,069	533,398	580,592	498,812	382,085	-	9,937,355	9,717,629	219,726
NWRESD Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Gas/Oil/Minerals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	51,429	51,429	15,000	36,429
Tuition: Summer School	-	-	-	-	-	-	-	-	-	-	72,507	-	72,507	60,000	12,507
Interest on Investments	783	1,092	1,054	792	972	1,647	1,685	1,322	1,684	2,039	2,217	1,406	16,693	23,500	(6,807)
Miscellaneous	18,942	9,336	15,114	3,823	3,000	3,278	6,861	16,591	6,563	4,382	24,225	51,854	163,969	123,443	40,526
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	19,725	10,428	16,168	4,615	3,972	4,925	8,546	17,913	8,247	6,421	98,949	104,689	304,598	221,943	82,655
<b>Total Revenue</b>	<b>994,868</b>	<b>497,707</b>	<b>513,777</b>	<b>500,676</b>	<b>3,873,545</b>	<b>1,021,659</b>	<b>608,615</b>	<b>551,311</b>	<b>588,839</b>	<b>505,233</b>	<b>481,034</b>	<b>104,689</b>	<b>10,241,953</b>	<b>10,868,382</b>	<b>302,381</b>
<b>EXPENDITURES</b>															
Salaries	75,453	100,925	363,284	378,698	388,624	393,974	353,344	393,629	381,578	425,560	391,147	941,119	4,587,335	4,567,803	(19,532)
Benefits	44,421	53,082	221,503	220,616	232,486	185,832	208,564	248,439	224,373	245,605	199,297	637,508	2,721,726	2,994,185	272,459
Services (Prof/Utilities)	10,992	54,496	9,072	31,997	34,423	61,903	377,255	44,338	220,549	173,514	221,073	358,582	1,598,194	1,648,127	49,933
Supplies	6,334	21,129	14,002	38,675	9,103	6,819	57,930	11,831	27,343	32,139	21,781	95,698	342,784	372,170	29,386
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	125,246	3,976	4,710	2,778	992	1,644	1,833	969	1,369	1,126	651	1,406	146,700	150,050	3,350
Transfers	-	-	-	-	-	-	-	-	-	-	-	306,500	306,500	306,500	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	829,547	829,547
Total Expenditures	262,446	233,608	612,571	672,764	665,628	650,172	998,926	699,206	855,212	877,944	833,949	2,340,813	9,703,239	10,868,382	1,165,143
Net Revenues (Expenditures)	732,422	264,099	(98,794)	(172,088)	3,207,917	371,487	(390,311)	(147,895)	(266,373)	(372,711)	(352,915)	(2,236,124)	538,714	-	538,714
Ending Fund Balance	2,407,645	2,671,744	2,572,950	2,400,862	5,608,779	5,980,266	5,589,955	5,442,060	5,175,687	4,802,976	4,450,061	2,213,937	2,213,937	928,810	1,285,127

\*Estimated pending audit results



Rainier School District  
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate		Variance	
ATHLETIC FUND (110)	July	August	September	October	November	December	January	February	March	April	May	June	Annual	Adopted Budget	Favorable (Unfavorable)
Beginning Fund Balance	(35,727)	(35,727)	(38,492)	(40,597)	(60,772)	(84,057)	(93,978)	(128,145)	(144,017)	(176,833)	(184,174)	(205,964)	(35,727)	(20,000)	(15,727)
<b>REVENUES</b>															
Admissions/Fees/Donations/Transfers	-	-	-	-	-	-	-	-	-	15,162	-	-	15,162	198,500	(183,338)
<b>EXPENDITURES</b>															
Salaries	-	-	402	12,514	12,514	6,261	7,808	9,354	11,237	8,413	8,813	1,965	79,281	59,067	(20,214)
Benefits	-	-	148	3,813	3,814	1,349	1,488	1,628	2,671	2,431	2,520	821	20,683	14,776	(5,907)
Services (Prof/Utilities)	-	-	-	632	640	551	16,028	480	9,019	3,348	4,686	7,588	42,972	71,000	28,028
Supplies	-	-	-	975	4,406	-	7,261	1,844	3,737	3,891	4,317	718	27,149	13,657	(13,492)
Other Expenses	-	2,765	1,555	2,241	1,911	1,760	1,582	2,566	6,152	4,420	1,454	1,954	28,360	20,000	(8,360)
<b>Total Expenditures</b>	-	2,765	2,105	20,175	23,285	9,921	34,167	15,872	32,816	22,503	21,790	13,047	198,446	178,500	(19,946)
<b>Net Revenues (Expenditures)</b>	0	(2,765)	(2,105)	(20,175)	(23,285)	(9,921)	(34,167)	(15,872)	(32,816)	(7,341)	(21,790)	(13,047)	(183,284)	20,000	(203,284)
<b>Ending Fund Balance</b>	<b>(35,727)</b>	<b>(38,492)</b>	<b>(40,597)</b>	<b>(60,772)</b>	<b>(84,057)</b>	<b>(93,978)</b>	<b>(128,145)</b>	<b>(144,017)</b>	<b>(176,833)</b>	<b>(184,174)</b>	<b>(205,964)</b>	<b>(219,010)</b>	<b>(219,010)</b>	-	(219,010)

**Capital Improvements Reserve Fund  
As of 05/31/2022**

**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	56,095	-
<b>Total Resources</b>	\$ 56,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	56,095	56,095	-
<b>Expenditures</b>															
Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
<b>Ending Fund Balance</b>	\$ 56,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,095	\$ 56,095	\$ -

**Garbage Expenses  
As of 05/31/2022**

**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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 354	\$ 606	\$ -	\$ -	\$ -	960	10,000	9,040
Dump fees and recycling services	\$ 288	\$ -	\$ 434	\$ -	\$ 523	\$ 1,029	\$ 385	\$ 519	\$ 215	\$ -	\$ -	\$ -	3,393	5,000	1,607
Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152	\$ 76	\$ -	\$ -	\$ -	\$ 154	\$ -	382	1,500	1,118
<b>Total Expenditures</b>	\$ 288	\$ -	\$ 434	\$ -	\$ 523	\$ 1,181	\$ 461	\$ 873	\$ 821	\$ -	\$ 154	\$ -	\$ 4,735	\$ 17,499	\$ 12,764



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

Grade	Student Count									
	Sept 21, 2021	Oct 26, 2021	Nov 12, 2021	Dec 7, 2021	Jan 11, 2022	Feb 1, 2022	Mar 1, 2022	Apr 5, 2022	May 3, 2022	June 7, 2022
K	53	54	55	54	53	56	56	55	56	55
1	70	69	69	71	71	73	72	74	75	73
2	59	59	60	59	59	61	61	60	59	57
3	55	56	56	58	57	59	59	59	59	59
4	65	65	65	63	63	62	59	60	59	57
5	53	53	55	58	58	60	58	55	55	55
6	56	56	56	56	55	52	52	52	53	52
<b>HPE</b>	<b>411</b>	<b>412</b>	<b>416</b>	<b>419</b>	<b>416</b>	<b>423</b>	<b>417</b>	<b>415</b>	<b>416</b>	<b>408</b>
7	69	70	71	71	70	70	70	70	70	70
8	82	83	85	87	85	85	83	82	83	83
9	72	73	71	69	68	68	66	66	65	76
10	72	73	74	72	71	73	72	70	66	66
11	66	67	67	70	68	65	63	59	60	63
12	86	86	88	86	86	85	83	81	79	70
<b>RHS</b>	<b>447</b>	<b>452</b>	<b>456</b>	<b>455</b>	<b>448</b>	<b>446</b>	<b>437</b>	<b>428</b>	<b>423</b>	<b>428</b>
<b>NCA</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>858</b>	<b>864</b>	<b>872</b>	<b>874</b>	<b>864</b>	<b>869</b>	<b>854</b>	<b>843</b>	<b>839</b>	<b>836</b>
<b>2020-2021 ADM</b>	852	870	874	870	873	870	870	864	857	853
<b>Change</b>	6	(6)	(2)	4						

<b>YTD ADM</b>
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Year	Average Daily Membership (ADMw) History		
	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%
2020-2021	825	-179	-17%

<b>ADM Weighted</b>	Estimated	
Students in ESL Programs	#	Weight
Students in Pregnant and Parenting Programs	5	0.5
182 IEP Students capped at 11% of District ADMr	-	1
Students on IEP above 11% of ADMr	93.94	1
Students in Poverty	29.6	1
Students in Foster Care and Neglected/Delinquent	102.88	0.25
	5	0.25
<b>Estimated ADMw</b>		<b>1,010.31</b>
<b>Budgeted ADMw</b>		<b>921.00</b>
<b>Difference</b>		<b>89.31</b>

\* K = 1.0 starting in 2015-16 (instead of 0.5)