

All Funds Summary

as of 10/31/2022

Fund	Estimated Ending Fund Balance (EFB)
100 - General	\$ 2,552,140
110 - Co-Curricular Athletics	(69,761)
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	113,808 *
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	<u>44,000 *</u>

\$ 2,538,474 Unrestricted EFB

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

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

Budget 2022-2023 ADMw = 1047.96 SSF/ADM = \$8479 \$ 10,407,709

GENERAL FUND (100)	Actual	Actual	Actual	Actual	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			
Beginning Fund Balance*	1,675,223	2,394,742	2,624,747	2,477,000	2,291,126	5,041,076	4,589,203	4,302,008	3,988,547	3,540,485	3,035,778	3,168,996	1,675,223	928,810	746,413
REVENUES															
State School Fund	1,049,882	524,626	524,626	524,626	475,729	475,167	431,073	431,073	256,441	256,440	819,503	282,796	6,051,982	6,091,433	(39,451)
Property Taxes	-	-	17,529	9,408	3,075,911	94,574	18,741	25,717	53,202	39,702	55,267	588,519	3,978,571	4,135,750	(157,179)
Other Tax Revenue	-	-	-	-	-	-	-	-	45,290	-	-	181,453	226,743	180,526	46,217
Total State Fund Formula Rev	1,049,882	524,626	542,155	534,034	3,551,641	569,741	449,814	456,790	354,933	296,142	874,770	1,052,768	10,257,296	10,407,709	(150,413)
NWRESD Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Gas/Oil/Minerals	-	-	-	-	-	-	-	-	-	-	-	51,429	51,429	15,000	36,429
Other State Revenue	-	-	-	-	-	-	-	-	-	-	64,446	-	64,446	60,000	4,446
Tuition: Summer School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Investments	2,645	3,495	4,100	4,445	2,704	5,740	5,700	4,760	1,929	1,736	1,562	1,406	40,222	14,500	25,722
Miscellaneous	-	7,574	(926)	13,448	6,006	5,974	4,248	9,421	3,361	3,839	4,488	51,854	109,287	138,443	(29,156)
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	2,645	11,069	3,174	17,893	8,710	11,714	9,948	14,181	5,290	5,575	70,496	104,689	265,383	227,943	37,440
Total Revenue	1,052,527	535,695	545,329	551,927	3,560,351	581,454	459,762	470,971	360,223	301,717	945,266	1,157,457	10,522,679	11,564,462	(112,973)
EXPENDITURES															
Salaries	110,106	134,838	396,146	415,081	407,316	403,921	357,894	350,083	347,566	401,555	352,058	841,119	4,517,683	5,071,099	553,416
Benefits	55,249	72,113	236,934	252,812	248,015	233,524	209,443	236,914	211,149	239,925	236,328	567,508	2,799,915	3,449,956	650,041
Services (Prof/Utilities)	14,750	87,303	26,339	51,292	122,488	90,528	107,322	171,304	226,043	145,842	159,301	318,582	1,521,095	1,557,296	36,201
Supplies	17,830	10,546	25,870	15,040	29,937	27,036	70,924	25,169	20,863	18,832	24,357	45,698	332,101	369,673	37,572
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	135,073	890	7,787	3,576	2,644	2,819	1,373	964	2,663	270	40,003	1,406	199,468	160,781	(38,687)
Transfers	-	-	-	-	-	275,500	-	-	-	-	-	-	275,500	885,000	609,500
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	989,547	989,547
Total Expenditures	333,008	305,690	693,076	737,801	810,400	1,033,328	746,957	784,433	808,284	806,424	812,048	1,774,313	9,645,762	12,483,352	2,837,590
Net Revenues (Expenditures)	719,519	230,005	(147,747)	(185,874)	2,749,950	(451,874)	(287,194)	(313,461)	(448,062)	(504,707)	133,218	(616,856)	876,917	(918,890)	1,795,807
Ending Fund Balance	2,394,742	2,624,747	2,477,000	2,291,126	5,041,076	4,589,203	4,302,008	3,988,547	3,540,485	3,035,778	3,168,996	2,552,140	2,552,140	9,920	2,542,220

*Estimated pending audit results

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	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)	(36,297)	(37,123)	(54,963)	(73,457)	(96,632)	29,566	16,380	(3,318)	(26,280)	(42,410)	(56,715)	(35,727)	(20,000)	(15,727)
REVENUES															
Admissions/Fees/Donations/Transfers	-	-	-	-	-	140,000	-	-	-	-	-	-	140,000	198,500	(58,500)
EXPENDITURES															
Salaries	417	417	10,157	11,615	6,712	7,158	800	6,736	5,421	5,548	3,832	1,965	60,778	59,067	(1,711)
Benefits	153	153	1,984	3,357	1,646	1,643	307	1,578	1,537	1,566	1,281	821	16,026	14,776	(1,250)
Services (Prof/Utilities)	-	256	-	128	9,529	3,280	8,981	8,760	8,786	8,304	7,630	7,588	63,242	71,000	7,758
Supplies	-	-	-	722	1,992	268	1,364	1,042	3,435	712	1,472	718	11,725	13,657	1,932
Other Expenses	-	-	5,699	2,672	3,295	1,454	1,735	1,581	3,783	-	90	1,954	22,263	20,000	(2,263)
Total Expenditures	570	826	17,840	18,494	23,176	13,802	13,186	19,697	22,962	16,130	14,305	13,047	174,035	178,500	4,465
Net Revenues (Expenditures)	(570)	(826)	(17,840)	(18,494)	(23,176)	126,198	(13,186)	(19,697)	(22,962)	(16,130)	(14,305)	(13,047)	(34,035)	20,000	(54,035)
Ending Fund Balance	(36,297)	(37,123)	(54,963)	(73,457)	(96,632)	29,566	16,380	(3,318)	(26,280)	(42,410)	(56,715)	(69,761)	(69,761)	-	(69,761)

**Budget Resolution Summary
2022-2023**

	Adopted Budget	10/31/2022 Year-to-date	Encumbrances	Unspent (Over Spent)	% of Budget Spent
General Fund					
Instruction	\$ 5,273,734	\$ 960,390	\$ 4,128,570	\$ 184,774	96%
Support Services	4,634,100	1,154,787	2,197,236	1,282,077	72%
Transfers	306,500	-	-	306,500	0%
Contingency	467,907	-	-	467,907	0%
Unappropriated Ending Fund Balance	361,640	-	-		
Total General Fund	11,043,882	2,115,177	6,325,806	2,241,259	76%
Special Revenue Fund					
Instruction	1,930,091	517,637	1,216,369	196,085	90%
Support Services	1,265,475	439,034	356,169	470,272	63%
Enterprise & Community Service	792,899	169,300	541,907	81,692	90%
Transfers	1,500,000	-	-	1,500,000	0%
Contingency	-	-	-	-	#DIV/0!
Unappropriated Ending Fund Balance	-	-	-	-	#DIV/0!
Total Special Revenue Funds	5,488,466	1,125,971	2,114,445	2,248,050	59%
Debt Service	745,616	-	-	745,616	0%
Unappropriated Ending Fund Balance	629,000	-	-	629,000	0%
Total Debt Service Fund	1,290,899	-	-	1,290,899	0%
Capital Reserve Fund					
Support Services	101,095	-	-	101,095	0%
Total Capital Reserve Fund	101,095	-	-	101,095	0%
Agency Fund					
Enterprise & Community Service	26,500	-	-	26,500	0%
Unappropriated Ending Fund Balance	82,140	-	-	82,140	0%
Total Agency Fund	108,640	-	-	108,640	0%
Total All Funds	\$ 18,032,982	\$ 3,241,148	\$ 8,440,251	\$ 5,989,943	65%
Calendar Year Completed		10			83%
School Year Completed *		4			40%
* Most instruction staff paid 3 checks in June					
Reconciled Cash Balances					
InRoads Checking		501			
InRoads Savings		6,355			
US Bank Checking		252,123			
InRoads Lunch Fund Deposit Account		7,889			
LGIP - General Fund & Scholarship Funds		2,111,498			
Total		\$ 2,378,365			

**Capital Improvements Reserve Fund
As of 10/31/2022**

Fund 400 - Capital Improvements Reserve

	July	August	September	October	November	December	January	February	March	April	May	June	Actual YTD	Budget	Budget Balance
Resources															
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	56,095	(56,095)
Total Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	231,095	(231,095)
Expenditures															
Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,095	\$ (231,095)

**Garbage Expenses
As of 10/31/2022**

Fund 100 - Garbage Expenses

	July	August	September	October	November	December	January	February	March	April	May	June	Actual YTD	Budget	Budget Balance
Expenditures															
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	10,000	10,000
Dump fees and recycling services	\$ -	\$ 1,155	\$ 228	\$ 498	\$ 496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,377	5,000	2,623
Fuel	\$ -	\$ -	\$ 63	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	139	1,500	1,361
Total Expenditures	\$ -	\$ 1,155	\$ 291	\$ 574	\$ 496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,516	\$ 16,500	\$ 13,984

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

Grade	Student Count									
	Sept 21, 2022	Oct 26, 2022	Nov 12, 2022	Dec 7, 2022	Jan 11, 2023	Feb 1, 2023	Mar 1, 2023	Apr 5, 2023	May 3, 2023	June 7, 2023
K	48	49	48	48						
1	61	62	61	61						
2	78	78	78	78						
3	64	64	64	64						
4	59	59	59	59						
5	65	65	65	65						
6	59	60	59	59						
HPE	434	437	434	434	-	-	-	-	-	-
7	61	62	61	61						
8	71	72	71	71						
9	89	90	89	89						
10	71	80	71	71						
11	65	66	65	65						
12	71	73	71	71						
RHS	428	443	428	428	-	-	-	-	-	-
NCA	-	-	-	-						
TOTAL	862	880	862	862	-	-	-	-	-	-
2021-2022 ADM	858	864	872	874	864	869	854	843	839	834
Change	4	16	(10)	(12)						

**YTD
ADM**

Year	ADMw	Average Daily Membership (ADMw) History	
		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	1,027	24	2%
2021-2022	1,046	19	2%

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	-	1	0
Students on IEP above 11% of ADMr	29.6	1	29.6
Students in Poverty	103.98	0.25	25.995
Students in Foster Care and Neglected/Delinquent	5	0.25	1.25
Estimated ADMw			925.85
Budgeted ADMw			921.00
Difference			4.85

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