

All Funds Summary

as of 12/31/21

Fund	Estimated Ending Fund Balance (EFB)	
100 - General	\$ 2,986,198	
110 - Co-Curricular Athletics	(193,305)	
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	*

\$ 2,848,988 Unrestricted EFB

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

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

Budget 2021-2022 ADMw = 1083.36 SSF/ADM = \$8769 \$9,717,629

GENERAL FUND (100)	Actual	Actual	Actual	Actual	Actual	Actual	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	2,407,615	2,768,958	2,659,182	2,482,344	5,699,820	6,383,485	6,096,291	5,782,829	5,334,768	4,830,061	4,563,279	1,675,223	928,810	746,413
REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State School Fund	975,143	584,523	487,279	487,279	502,271	502,271	431,073	431,073	256,441	256,440	419,503	279,396	5,612,692	5,514,136	98,556
Property Taxes	-	-	10,330	8,782	3,367,302	824,295	18,741	25,717	53,202	39,702	55,267	31,694	4,435,033	3,976,750	458,283
Other Tax Revenue	-	-	-	-	-	-	-	-	45,290	-	-	181,453	226,743	226,743	0
Total State Fund Formula Rev	975,143	584,523	497,609	496,061	3,869,573	1,326,566	449,814	456,790	354,933	296,142	474,770	492,543	10,274,468	9,717,629	556,839
NWRESF 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	783	1,092	1,054	792	972	1,659	5,700	4,760	1,929	1,736	1,562	1,406	23,445	23,500	(55)
Miscellaneous	18,942	9,336	4,132	3,823	3,000	3,278	4,248	9,421	3,361	3,839	4,488	51,854	119,722	123,443	(3,721)
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	19,725	10,428	5,186	4,615	3,972	4,937	9,948	14,181	5,290	5,575	70,496	104,689	259,041	221,943	37,098
Total Revenue	994,868	594,951	502,795	500,676	3,873,545	1,331,503	459,762	470,971	360,223	301,717	545,266	597,232	10,533,509	10,868,382	593,937
EXPENDITURES															
Salaries	75,453	100,925	363,284	378,698	388,624	393,974	357,894	350,083	347,566	401,555	352,058	1,241,119	4,751,233	4,567,803	(183,430)
Benefits	44,421	53,082	221,503	220,616	232,486	185,832	209,443	236,914	211,149	239,925	236,328	567,508	2,659,208	2,994,185	334,977
Services (Prof/Utilities)	10,992	54,496	9,072	31,997	27,333	60,175	107,322	171,304	226,043	145,842	159,301	318,582	1,322,459	1,648,127	325,668
Supplies	6,334	21,129	14,002	43,425	6,634	6,819	70,924	25,169	20,863	18,832	24,357	45,698	304,185	372,170	67,985
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	125,276	3,976	4,710	2,778	992	1,038	1,373	964	2,663	270	40,003	1,406	185,449	150,050	(35,399)
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	306,500	306,500
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	829,547	829,547
Total Expenditures	262,476	233,608	612,571	677,514	656,069	647,838	746,957	784,433	808,284	806,424	812,048	2,174,313	9,222,535	10,868,382	1,645,847
Net Revenues (Expenditures)	732,392	361,343	(109,776)	(176,838)	3,217,476	683,665	(287,194)	(313,461)	(448,062)	(504,707)	(266,782)	(1,577,081)	1,310,975	-	1,310,975
Ending Fund Balance	2,407,615	2,768,958	2,659,182	2,482,344	5,699,820	6,383,485	6,096,291	5,782,829	5,334,768	4,830,061	4,563,279	2,986,198	2,986,198	928,810	2,057,388

**Budget Resolution Summary
2021-2022**

	<u>Adopted Budget</u>	<u>12/31/2021 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,273,734	\$ 1,783,488	\$ 3,255,905	\$ 234,341	96%
Support Services	4,634,100	1,364,838	2,237,004	1,032,258	78%
Transfers	306,500	-	-	306,500	0%
Contingency	467,907	-	-	467,907	0%
Unappropriated Ending Fund Balance	361,640	-	-	-	
Total General Fund	<u>11,043,882</u>	<u>3,148,326</u>	<u>5,492,909</u>	<u>2,041,007</u>	<u>78%</u>
Special Revenue Fund					
Instruction	1,930,091	655,216	654,798	620,077	68%
Support Services	1,265,475	406,734	323,261	535,480	58%
Enterprise & Community Service	792,899	289,023	406,809	97,067	88%
Transfers	1,500,000	-	-	1,500,000	0%
Contingency	-	-	-	-	0%
Unappropriated Ending Fund Balance	-	-	-	-	0%
Total Special Revenue Funds	<u>5,488,466</u>	<u>1,350,973</u>	<u>1,384,868</u>	<u>2,752,625</u>	<u>50%</u>
Debt Service	745,616	-	-	745,616	0%
Unappropriated Ending Fund Balance	629,000	-	-	629,000	0%
Total Debt Service Fund	<u>1,290,899</u>	<u>-</u>	<u>-</u>	<u>1,290,899</u>	<u>0%</u>
Capital Reserve Fund					
Support Services	101,095	-	-	101,095	0%
Total Capital Reserve Fund	<u>101,095</u>	<u>-</u>	<u>-</u>	<u>101,095</u>	<u>0%</u>
Agency Fund					
Enterprise & Community Service	26,500	-	-	26,500	0%
Unappropriated Ending Fund Balance	82,140	-	-	82,140	0%
Total Agency Fund	<u>108,640</u>	<u>-</u>	<u>-</u>	<u>108,640</u>	<u>0%</u>
Total All Funds	<u>\$ 18,032,982</u>	<u>\$ 4,499,299</u>	<u>\$ 6,877,777</u>	<u>\$ 6,294,266</u>	<u>63%</u>
Calendar Year Completed		12			100%
School Year Completed *		6			60%

* Most instruction staff paid 3 checks in June

Reconciled Cash Balances

InRoads Checking	14,821	*
InRoads Savings	168,258	*
US Bank Checking	216,251	*
InRoads Lunch Fund Deposit Account	1,134	*
LGIP - General Fund & Scholarship Funds	4,650,558	*
Total	<u>\$ 5,051,022</u>	

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

*Not yet completed

**Capital Improvements Reserve Fund
as of 12/31/21**

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	56,095	-
Total Resources	\$ 56,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	56,095	56,095	-
Expenditures															
Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
Ending Fund Balance	\$ 56,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,095	\$ 56,095	\$ -

**Garbage Expenses
as of 12/31/21**

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	999	999
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	10,000	10,000
Dump fees and recycling services	\$ 288	\$ -	\$ 434	\$ -	\$ 523	\$ 1,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,274	5,000	2,726
Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	152	1,500	1,348
Total Expenditures	\$ 288	\$ -	\$ 434	\$ -	\$ 523	\$ 1,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,426	\$ 17,499	\$ 15,073

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

Grade	Student Count									
	Sept 21, 2021	Oct 26, 2021	Nov 12, 2021	Dec 7, 2021	Jan 4, 2022	Feb 1, 2022	Mar 1, 2022	Apr 5, 2022	May 3, 2022	June 7, 2022
K	53	54	55	54	53					
1	70	69	69	71	71					
2	59	59	60	59	59					
3	55	56	56	58	57					
4	65	65	65	63	63					
5	53	53	55	58	58					
6	56	56	56	56	55					
HPE	411	412	416	419	416	-	-	-	-	-
7	69	70	71	71	70					
8	82	83	85	87	85					
9	72	73	71	69	68					
10	72	73	74	72	71					
11	66	67	67	70	68					
12	86	86	88	86	86					
RHS	447	452	456	455	448	-	-	-	-	-
NCA	-	-	-	-						
TOTAL	858	864	872	874	864	-	-	-	-	-
2020-2021 ADM	852	870	874	870	873	870	870	864	857	853
Change	6	(6)	(2)	4	(9)					

**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%
2020-2021	825	-179	-17%

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	103.97	0.25	25.992
Students in Foster Care and Neglected/Delinquent	5	0.25	1.25

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

**Estimated
ADMw**

925.74

**Budgeted
ADMw**

921.00

Difference

4.74