

All Funds Summary

as of 08/31/22

<u>Fund</u>	<u>Estimated Ending Fund Balance (EFB)</u>	
100 - General	\$ 2,552,240	
110 - Co-Curricular Athletics	(62,041)	
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	*

\$ 2,546,294 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 July	Actual August	Estimate September	Estimate October	Estimate November	Estimate December	Estimate January	Estimate February	Estimate March	Estimate April	Estimate May	Estimate June	Estimate Annual	Adopted / Adjusted Budget	Variance Favorable (Unfavorable)
Beginning Fund Balance*	1,675,223	2,552,110	2,791,977	2,559,010	2,294,226	5,044,176	4,592,302	4,305,108	3,991,647	3,543,585	3,038,878	3,172,096	1,675,223	928,810	746,413
REVENUES															
State School Fund	1,049,882	524,626	472,918	472,918	475,729	475,167	431,073	431,073	256,441	256,440	819,503	279,796	5,945,566	6,091,433	(145,867)
Property Taxes	36,693	13,337	19,596	14,787	3,075,911	94,574	18,741	25,717	53,202	39,702	55,267	588,519	4,036,047	4,135,750	(99,703)
Other Tax Revenue	120,579	-	-	-	-	-	-	-	45,290	-	-	181,453	347,322	180,526	166,796
Total State Fund Formula Rev	1,207,154	537,963	492,514	487,704	3,551,641	569,741	449,814	456,790	354,933	296,142	874,770	1,049,768	10,328,934	10,407,709	(78,775)
NWRESD Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Gas/Oil/Minerals	-	-	-	-	-	-	-	-	-	-	-	51,429	51,429	15,000	36,429
Other State Revenue	-	-	-	220	-	-	-	-	-	-	64,446	-	64,666	60,000	4,666
Tuition: Summer School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Investments	2,645	-	2,052	1,376	2,704	5,740	5,700	4,760	1,929	1,736	1,562	1,406	31,610	14,500	17,110
Miscellaneous	-	7,574	4,617	12,242	6,006	5,974	4,248	9,421	3,361	3,839	4,488	51,854	113,624	138,443	(24,819)
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	2,645	7,574	6,669	13,838	8,710	11,714	9,948	14,181	5,290	5,575	70,496	104,689	261,328	227,943	33,385
Total Revenue	1,209,799	545,537	499,183	501,542	3,560,351	581,454	459,762	470,971	360,223	301,717	945,266	1,154,457	10,590,263	11,564,462	(45,389)
EXPENDITURES															
Salaries	110,106	134,838	415,069	394,189	407,316	403,921	357,894	350,083	347,566	401,555	352,058	841,119	4,515,713	5,071,099	555,386
Benefits	55,153	72,113	234,720	231,942	248,015	233,524	209,443	236,914	211,149	239,925	236,328	567,508	2,776,736	3,449,956	673,220
Services (Prof/Utilities)	14,750	87,303	43,396	98,444	122,488	90,528	107,322	171,304	226,043	145,842	159,301	318,582	1,585,304	1,557,296	(28,008)
Supplies	17,830	10,546	33,357	38,975	29,937	27,036	70,924	25,169	20,863	18,832	24,357	45,698	363,522	369,673	6,151
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	135,073	870	5,608	2,778	2,644	2,819	1,373	964	2,663	270	40,003	1,406	196,471	160,781	(35,690)
Transfers	-	-	-	-	-	275,500	-	-	-	-	-	-	275,500	885,000	609,500
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	989,547	989,547
Total Expenditures	332,912	305,670	732,150	766,327	810,400	1,033,328	746,957	784,433	808,284	806,424	812,048	1,774,313	9,713,246	12,483,352	2,770,106
Net Revenues (Expenditures)	876,887	239,867	(232,967)	(264,785)	2,749,950	(451,874)	(287,194)	(313,461)	(448,062)	(504,707)	133,218	(619,856)	877,017	(918,890)	1,795,907
Ending Fund Balance	2,552,110	2,791,977	2,559,010	2,294,226	5,044,176	4,592,302	4,305,108	3,991,647	3,543,585	3,038,878	3,172,096	2,552,240	2,552,240	9,920	2,542,320

*Estimated pending audit results

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Estimate	Estimate	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)	(46,969)	(65,736)	(88,912)	37,286	24,100	4,403	(18,559)	(34,689)	(48,994)	(35,727)	(20,000)	(15,727)
REVENUES															
Admissions/Fees/Donations/Transfers	-	-	3,232	-	-	140,000	-	-	-	-	-	-	143,232	198,500	(55,269)
EXPENDITURES															
Salaries	417	417	6,435	6,712	6,712	7,158	800	6,736	5,421	5,548	3,832	1,965	52,153	59,067	6,914
Benefits	153	153	1,591	1,623	1,646	1,643	307	1,578	1,537	1,566	1,281	821	13,899	14,776	877
Services (Prof/Utilities)	-	256	765	7,337	9,529	3,280	8,981	8,760	8,786	8,304	7,630	7,588	71,215	71,000	(215)
Supplies	-	-	942	1,154	1,992	268	1,364	1,042	3,435	712	1,472	718	13,099	13,657	558
Other Expenses	-	-	3,346	1,942	3,295	1,454	1,735	1,581	3,783	-	90	1,954	19,180	20,000	820
Total Expenditures	570	826	13,078	18,767	23,176	13,802	13,186	19,697	22,962	16,130	14,305	13,047	169,546	178,500	8,954
Net Revenues (Expenditures)	(570)	(826)	(9,847)	(18,767)	(23,176)	126,198	(13,186)	(19,697)	(22,962)	(16,130)	(14,305)	(13,047)	(26,315)	20,000	(46,315)
Ending Fund Balance	(36,297)	(37,123)	(46,969)	(65,736)	(88,912)	37,286	24,100	4,403	(18,559)	(34,689)	(48,994)	(62,041)	(62,041)	-	(62,041)

**Budget Resolution Summary
2022-2023**

	<u>Adopted Budget</u>	<u>8/31/2022 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,273,734	\$ 15,665	\$ 3,246,514	\$ 2,011,555	62%
Support Services	4,634,100	636,342	2,010,152	1,987,606	57%
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>652,007</u>	<u>5,256,666</u>	<u>4,773,569</u>	<u>54%</u>
Special Revenue Fund					
Instruction	1,930,091	97,854	956,669	875,568	55%
Support Services	1,265,475	202,342	333,897	729,236	42%
Enterprise & Community Service	792,899	64,360	505,721	222,818	72%
Transfers	1,500,000	-	-	1,500,000	0%
Total Special Revenue Funds	<u>5,488,466</u>	<u>364,556</u>	<u>1,796,287</u>	<u>3,327,623</u>	<u>39%</u>
Debt Service					
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	-	6,500	20,000	25%
Unappropriated Ending Fund Balance	82,140	-	-	82,140	0%
Total Agency Fund	<u>108,640</u>	<u>-</u>	<u>6,500</u>	<u>102,140</u>	<u>6%</u>
Total All Funds	<u>\$ 18,032,982</u>	<u>\$ 1,016,563</u>	<u>\$ 7,059,453</u>	<u>\$ 9,595,326</u>	<u>45%</u>
Calendar Year Completed		8			67%
School Year Completed *		2			20%
* Most instruction staff paid 3 checks in June					
Reconciled Cash Balances					
InRoads Checking	501				
InRoads Savings	5,873				
US Bank Checking	590,859				
InRoads Lunch Fund Deposit Account	1,665				
LGIP - General Fund & Scholarship Funds	2,605,599				
Total	<u>\$ 3,204,497</u>				

**Capital Improvements Reserve Fund
As of 08/31/2022**

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 08/31/2022**

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,155	5,000	3,845
Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	1,500	1,500
Total Expenditures	\$ -	\$ 1,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,155	\$ 16,500	\$ 15,345