

NEAH-KAH-NIE SCHOOL DISTRICT NO. 56

GENERAL FUND

RECAP OF REVENUE AND EXPENDITURES (Each Month is Year to Date)

REVENUE												
	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	JUNE
2022-23	80,129	861,084	892,634	949,394	10,873,315	11,731,308						
2021-22	86,782	1,425,113	1,472,034	1,504,370	10,998,420	11,842,803	12,589,753	13,141,873	13,470,774	13,553,701	14,275,020	15,080,729
2020-21	59,249	1,270,786	1,314,191	1,347,832	10,727,897	10,857,999	11,634,464	12,265,156	12,619,646	12,710,413	13,702,918	14,608,197
2019-20	77,057	2,463,795	2,529,743	2,609,494	8,752,091	11,738,097	12,726,296	13,066,040	13,500,020	13,583,685	14,866,526	15,836,734
2018-19	57,684	1,434,507	1,495,387	1,565,004	9,008,797	10,805,797	11,690,809	13,181,284	13,618,055	13,690,688	14,263,016	15,154,201
2017-18	60,619	1,606,622	1,678,375	1,737,145	9,026,603	10,039,811	10,772,108	11,313,011	11,677,255	11,762,212	12,434,914	13,232,574
2016-17	56,739	2,000,217	2,059,601	2,108,401	9,865,860	10,405,241	11,163,744	12,181,135	12,534,480	12,590,548	13,244,638	13,967,101
2015-16	39,055	1,230,323	1,280,901	1,332,336	9,483,264	9,573,425	10,198,002	11,491,222	11,840,016	11,896,610	12,875,423	13,672,234
2014-15	41,600	614,492	687,830	729,430	7,815,360	7,925,918	8,319,046	9,073,597	9,447,877	9,525,314	10,567,902	11,381,240
2013-14	59,959	526,389	607,529	671,913	7,334,053	7,385,927	7,885,077	8,426,728	8,815,286	8,912,940	9,471,742	10,277,429
2012-13	642,631	1,185,174	1,255,051	1,286,630	7,760,995	7,890,203	8,298,550	8,737,988	9,076,877	9,146,269	9,890,336	10,740,355
2011-12	40,523	670,063	915,801	956,565	6,763,840	7,531,065	7,970,480	8,488,213	8,739,104	8,801,305	9,241,153	9,867,634
2010-11	58,248	892,253	965,790	999,968	6,864,710	7,222,730	7,680,788	8,309,558	8,619,363	8,709,361	9,210,101	9,891,906
2009-10	45,857	633,298	684,275	719,581	7,212,329	7,260,969	7,641,209	8,258,665	8,576,661	8,629,105	9,139,296	9,895,161
2008-09	54,077	620,688	795,792	828,415	7,230,957	7,283,563	7,630,594	8,520,939	8,888,150	8,949,358	9,405,605	10,261,449
2007-08	83,003	1,439,780	1,482,966	1,813,998	8,196,551	8,304,881	8,486,842	9,626,136	9,931,410	10,014,876	10,548,260	11,187,904

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EXPENDITURES												
	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	JUNE
2022-23	200,862	769,249	1,917,193	3,168,221	4,351,092	5,489,475						
2021-22	303,289	684,976	1,688,230	2,792,083	3,991,983	4,926,992	6,151,552	7,261,257	8,378,280	9,596,789	10,759,512	15,320,522
2020-21	287,093	613,792	1,580,787	2,717,090	3,679,279	4,710,017	5,779,037	6,831,775	7,849,443	8,973,020	10,058,466	14,836,055
2019-20	320,825	710,912	1,777,038	2,933,087	4,056,139	5,191,331	6,388,936	7,537,544	8,654,897	9,804,264	10,837,776	14,696,977
2018-19	338,908	689,903	1,649,724	2,763,043	3,756,445	4,730,497	5,889,104	6,934,711	7,961,872	9,114,636	10,198,641	13,631,223
2017-18	256,846	615,748	1,511,055	2,598,212	3,471,458	4,452,751	5,556,000	6,522,536	7,515,468	8,642,666	9,683,867	13,115,699
2016-17	264,770	595,082	1,467,412	2,375,538	3,346,919	4,210,861	5,238,946	6,168,005	7,094,422	8,138,697	9,074,477	13,392,978
2015-16	256,591	509,321	1,296,616	2,202,559	3,054,963	3,909,138	4,882,190	5,738,172	6,615,818	7,585,783	8,521,536	10,804,142
2014-15	238,129	494,654	1,305,964	2,251,759	3,072,719	3,929,602	4,937,354	5,794,448	6,621,801	7,633,115	8,531,661	10,427,045
2013-14	272,531	607,425	1,420,358	2,331,009	3,211,873	4,069,558	5,124,892	5,945,489	6,790,950	7,820,882	8,720,775	10,516,658
2012-13	224,095	592,413	1,385,248	2,251,517	3,104,416	3,997,786	5,070,859	5,893,178	6,728,141	7,746,631	8,617,569	10,333,690
2011-12	240,129	514,747	1,275,627	2,127,229	3,031,172	3,829,857	4,891,537	5,722,127	6,618,277	7,734,951	8,650,571	10,336,083
2010-11	254,704	554,393	1,295,033	2,260,376	3,072,121	3,855,947	4,849,658	5,652,043	6,437,292	7,454,849	8,311,025	9,997,587
2009-10	267,087	557,785	1,294,551	2,202,863	3,017,859	3,794,625	4,818,785	5,640,250	6,465,079	7,486,368	8,308,508	9,996,022
2008-09	273,230	645,598	1,495,194	2,318,368	3,331,730	4,188,335	5,182,410	6,013,314	6,833,793	7,853,232	8,697,620	10,562,657
2007-08	257,787	524,901	1,252,926	2,265,880	3,097,192	3,875,062	4,801,683	5,627,820	6,872,759	7,868,562	8,687,539	10,558,879

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(5) INCLUDES \$10,000 IN NOVEMBER AND \$440,378.17 IN MARCH FOR LAND PURCHASE AND \$751,760 IN TRANSFERS TO OTHER FUNDS IN JUNE

(6) INCLUDES \$615,334 OF TRANSFERS TO OTHER FUNDS IN JUNE

(7) INCLUDES \$273,600 OF TRANSFERS TO OTHER FUNDS IN JUNE

(8) INCLUDES \$351,000 OF TRANSFERS TO OTHER FUNDS IN JUNE

(9) INCLUDES \$228,000 OF TRANSFERS TO OTHER FUNDS IN JUNE

(10) INCLUDES \$280,420 (\$605,420 UNTIL NOVEMBER, THEN 355,420 UNTIL FEBRUARY) SALE PROCEEDS FROM BAY CITY PROPERTY.

(11) EXCLUDES BOND REFINANCING TRANSACTIONS TO BE COMPARABLE TO PRIOR YEARS \$9,994,298 IN JUNE.

(12) INCLUDES \$311,600 OF TRANSFERS TO OTHER FUNDS IN JUNE

(13) INCLUDES \$366,600 OF TRANSFERS TO OTHER FUNDS IN JUNE

(14) INCLUDES \$426,600 OF TRANSFERS TO OTHER FUNDS IN JUNE

(15) INCLUDES \$2,440,055 OF TRANSFERS TO OTHER FUNDS IN JUNE

(16) INCLUDES \$1,500,000 OF TRANSFERS TO OTHER FUNDS IN JUNE

(17) INCLUDES \$1,302,500 OF TRANSFERS TO OTHER FUNDS IN JUNE

Neah-Kah-Nie School District No 56

General Fund Resources	2022-23													YTD	Remaining Budget	Percent of budget Remaining	Prior YTD	Month expected	
	Budgeted	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun						
1111 Current Year Taxes	10,144,883	-	-	-	338	8,839,108	807,274							9,646,719	498,164	4.91%	9,247,980	monthly (big Mar & Jun)	
1112 Prior Year Taxes	250,000	-	25,898	15,241	26,340	37,573	5,850							110,902	139,098	55.64%	144,674	monthly	
1114 Payments in Lieu of Property Tax	3,000	-	471	-	-	585	-							1,056	1,944	64.80%	4,253		
1510 Interest Eamed	75,000	11,693	15,471	16,104	16,306	25,077	44,743							129,394	(54,394)	-72.53%	30,623		
1910 Rental Income	100	-	-	-	-	-	-							-	100	100.00%	-	June	
1960 Recovery of Prior Year Expense	75,000	3,545	63,876	-	3,212	807	-							71,441	3,559	4.75%	87,170		
1990 Miscellaneous Revenue	75,000	1,604	21,218	205	10,563	2	127							33,719	41,281	55.04%	39,743		
2101 County School Fund	920,581	-	-	-	-	-	-							-	920,581	100.00%	-		
2199 Other Intermediate Sources	1,500	-	-	-	-	-	-							-	1,500	100.00%	-		
3103 Common School Fund	80,000	38,829	-	-	-	-	-							38,829	41,171	51.46%	38,778		
3104 State Managed County Timber	2,354,456	-	654,021	-	-	1,020,769	-							1,674,790	679,666	28.87%	2,192,442	January	
3299 State Restricted Grant	95,000	24,458	-	-	-	-	-							24,458	70,542	74.25%	57,139	Feb & May	
4801 Federal Forest Fees	31,000	-	-	-	-	-	-							-	31,000	100.00%	-		
Total Revenues	14,105,520	80,129	780,956	31,550	56,759	9,923,921	857,994	-	-	-	-	-	-	11,731,308	2,374,212	16.83%	11,842,803		
5400 Beginning Cash Balance	12,000,000	12,102,950	-	-	-	-	-							12,102,950	(102,950)	-0.86%	12,342,743		
Total Resources	26,105,520	12,183,079	780,956	31,550	56,759	9,923,921	857,994	-	-	-	-	-	-	23,834,258	2,271,262	8.70%	24,185,545	PY % of Budget remain	
1000 Expenditures: Instruction																			
100 Salaries	4,730,659	2,175	10,537	431,667	420,066	374,056	385,500							1,624,002	3,106,657	65.67%	1,440,658	68.28%	
200 Payroll Cost	3,382,785	707	4,968	231,523	237,511	221,327	232,552							928,589	2,454,196	72.55%	930,360	71.15%	
300 Purchased Services	257,207	889	218	10,805	30,541	39,635	10,163							92,252	164,955	64.13%	75,866	80.58%	
400 Supplies/Materials	171,616	6,460	9,440	6,020	12,339	14,801	1,930							50,991	120,625	70.29%	55,970	56.65%	
500 Capital expenditures	-	-	-	-	-	-	-							-	-	-	-	12,197	
600 Dues and Fees	25,595	385	-	4,430	1,080	145	-							6,040	19,555	76.40%	19,076	28.19%	
Total Instruction expenditures	8,567,862	10,616	25,164	684,446	701,538	649,965	630,146	-	-	-	-	-	-	2,701,875	5,865,987	68.47%	2,534,129	69.52%	
2000 Expenditures: Support Service																			
100 Salaries	2,834,381	95,961	196,221	257,551	229,305	226,673	230,741							1,236,451	1,597,930	56.38%	1,078,179	54.91%	
200 Payroll Cost	1,740,619	53,717	110,563	141,844	134,913	134,660	134,169							709,866	1,030,753	59.22%	622,317	61.32%	
300 Purchased Services	1,773,266	25,458	61,507	41,953	135,490	126,578	138,272							529,258	1,244,008	70.15%	484,656	70.40%	
400 Supplies/Materials	207,680	9,647	35,146	24,364	28,126	13,322	4,916							115,522	92,158	44.38%	78,785	61.56%	
500 Capital expenditures	-	-	-	-	-	22,659	-							22,659	(22,659)	-	-	-	
600 Dues and Fees	181,955	1,589	132,037	9,409	6,159	1,265	139							150,599	31,356	17.23%	128,927	19.60%	
Total support services expenditures	6,737,901	186,371	535,475	475,121	533,993	525,158	508,237	-	-	-	-	-	-	2,764,355	3,973,546	58.97%	2,392,863	60.14%	
3000 Expenditures: Community Services																			
400 Supplies/Materials	5,000	-	-	-	-	-	-							-	5,000	100.00%	-	100.00%	
5000 Expenditures: Debt Service	48,634	3,874	7,749	-	3,874	7,749	-							23,246	25,388	52.20%	-	100.00%	
5000 Expenditures: Transfers	1,367,500	-	-	-	-	-	-							-	1,367,500	100.00%	-	100.00%	
Operating contingency	2,174,623	-	-	-	-	-	-							-	2,174,623	100.00%	-	100.00%	
Total Expenditures	18,901,520	200,862	568,388	1,159,567	1,239,405	1,182,872	1,138,383	-	-	-	-	-	-	5,489,475	13,412,045	70.96%	4,926,992	77.58%	
Monthly Change	-	(116,859)	212,568	(1,128,017)	(1,182,645)	8,741,049	(280,390)	-	-	-	-	-	-	6,241,833	(11,037,833)		6,915,811		
Ending Cash Balance	7,204,000													18,344,783			19,258,554		

Neah-Kah-Nie School District 56
All Funds financial report

Fund Name	Balance 7/1/2022	Receipts	Expenditures	Balance 12/31/2022		Spendible Expenditure Budget
General Fund	12,102,949.96	11,731,308.03	5,489,475.41	18,344,782.58		18,901,520
Student Activities Fund	342,353.60	4.55		342,358.15		382,790
Federal Projects Fund	(73,365.65)	218,650.28	199,744.56	(54,459.93)	(1)	2,589,300
State and Local Grants Fund	600,205.79	865,398.53	837,854.34	627,749.98		1,929,683
Maintenance Fund	528,437.64	10,925.85	182,884.15	356,479.34	(2)	431,000
Food Service Program Fund	41,354.99	180,625.33	162,759.18	59,221.14	(3)	418,192
Debt Service Fund	51,030.48	1,105,704.50	45,457.50	1,111,277.48	(4)	1,445,915
Capital Projects - Vehicle Replacement Fund	43,161.22	429.49		43,590.71		68,225
Capital Projects - Building Fund	489,749.72	2,453.84	357,621.55	134,582.01	(5)	890,100
Capital Projects - Construction Excise Tax Fund	136,954.76	96,604.26	119,506.04	114,052.98	(6)	316,500
Totals	<u>14,262,832.51</u>	<u>14,212,104.66</u>	<u>7,395,302.73</u>	<u>21,079,634.44</u>		

(1) Receivable at 12/31/2022, IDEA Grants \$11,772.92; YTP Grant \$10,693.22; Title II 6,024.53; Title I \$15,011.33; Perkins grant \$10,957.93.

(2) Budgeted transfer of \$200,000 from General Fund.

(3) Budgeted transfer of \$92,500, if needed, will cover any potential deficit in following months.

(4) Amount needed to pay debt in June is \$1,400,457.50. Current balance, budgeted transfer of \$200,000 and property taxes will cover this.

(5) Budgeted transfer of \$750,000.00 from General Fund. Expenditures are for the following projects: High School CTE classroom renovation \$152,597.87; District Office pitched roof replacement \$105,045.52; District Office pole barn roof replacement \$61,436.87; Nehalem Elementary roof replacement \$38,541.29.

(6) Expenditures are for the following projects: High School CTE classroom renovation \$118,710.75; Administrative fees \$795.29.