

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

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

Neah-Kah-Nie School District No 56

General Fund Resources	2018-19 Budgeted	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD	Remaining Budget	Percent of budget Remaining	Prior YTD	Month expected
1111 Current Year Taxes	8,609,808	-	-	-	-	6,278,073	1,744,569	116,530	45,274					8,184,445	425,363	4.94%	7,820,626	monthly (big Mar & Jun)
1112 Prior Year Taxes	277,000	-	38,859	41,446	23,544	42,163	15,058	21,490	11,518					194,079	82,921	29.94%	203,752	monthly
1510 Interest Earned	170,000	17,537	18,025	16,175	16,735	18,551	36,007	34,300	31,598					188,929	(18,929)	-11.13%	115,171	monthly
1910 Rental Income	100	-	-	-	-	150	75	-	-					225	(125)		1,075	
1960 Recovery of Prior Year Expense	6,000	3,489	-	-	4,054	-	-	-	-					7,543	(1,543)	-25.71%	4,597	
1990 Miscellaneous Revenue	75,000	300	1,138	3,259	25,283	17,788	1,290	14,676	2,356					66,089	8,911	11.88%	95,534	
2101 County School Fund	700,818	-	-	-	-	-	-	698,016	-					698,016	2,802	0.40%	481,994	June
2199 Other Intermediate Sources	2,300	-	-	-	-	-	-	-	-					-	2,300	100.00%	-	
3103 Common School Fund	83,000	36,358	-	-	-	-	-	-	-					36,358	46,642	56.20%	81,039	We may not receive more.
3104 State Managed County Timber	2,379,660	-	1,318,771	-	-	1,087,069	-	-	1,399,729					3,805,570	(1,425,910)	-59.92%	2,509,223	May
Total Revenues	12,303,686	57,684	1,376,824	60,880	69,617	7,443,794	1,797,000	885,012	1,490,474	-	-	-	-	13,181,284	(877,598)	-7.13%	11,313,011	
5400 Beginning Cash Balance	9,500,000	9,907,867	-	-	-	-	-	-	-					9,907,867	(407,867)	-4.29%	9,790,992	
Total Resources	21,803,686	9,965,551	1,376,824	60,880	69,617	7,443,794	1,797,000	885,012	1,490,474	-	-	-	-	23,089,150	(1,285,464)	-5.90%	21,104,003	
1000 Expenditures: Instruction																		PY % remain
100 Salaries	4,271,269	485	2,476	334,794	366,010	344,218	342,022	408,513	386,196					2,184,713	2,086,556	48.85%	2,107,564	47.95%
200 Payroll Cost	2,843,775	1,280	(374)	223,357	235,623	225,532	225,080	277,768	235,613					1,423,880	1,419,895	49.93%	1,298,091	53.27%
300 Purchased Services	135,066	7,608	12,364	5,140	8,104	5,588	8,692	14,011	14,187					75,693	59,373	43.96%	49,309	67.73%
400 Supplies/Materials	123,016	473	14,458	5,648	8,322	6,050	2,196	11,266	3,337					51,749	71,267	57.93%	48,615	63.92%
600 Dues and Fees	25,367	-	444	2,260	18,792	335	-	135	410					22,375	2,992	11.79%	2,689	73.54%
Total Instruction expenditures	7,398,493	9,845	29,368	571,199	636,850	581,724	577,990	711,692	639,742	-	-	-	-	3,758,410	3,640,083	49.20%	3,506,268	50.78%
2000 Expenditures: Support Service																		
100 Salaries	2,236,634	80,789	162,223	194,884	184,252	178,722	179,701	194,361	180,707					1,355,639	880,995	39.39%	1,286,645	39.58%
200 Payroll Cost	1,417,217	44,745	89,224	115,858	113,643	113,366	109,610	122,581	112,678					821,705	595,512	42.02%	803,360	42.35%
300 Purchased Services	1,416,904	101,069	33,508	47,137	159,911	108,405	100,457	126,087	108,315					784,890	632,015	44.61%	696,401	46.71%
400 Supplies/Materials	218,158	9,944	37,037	30,157	15,764	11,090	2,109	3,135	4,330					113,566	104,592	47.94%	132,891	36.97%
600 Dues and Fees	118,027	92,065	85	84	2,900	95	4,185	423	145					99,981	18,046	15.29%	96,970	17.97%
Total support services expenditures	5,406,940	328,612	322,077	388,120	476,469	411,678	396,062	446,587	406,176	-	-	-	-	3,175,781	2,231,159	41.26%	3,016,267	41.53%
3000 Expenditures: Community Services																		
400 Supplies/Materials	10,000	450	53	-	-	-	-	327	-					830	9,170		-	
5000 Expenditures: Transfers																		
Operating contingency	1,435,753	-	-	-	-	-	-	-	-					-	1,552,500	100.00%	-	100.00%
Total Expenditures	15,803,686	338,908	351,497	959,319	1,113,319	993,402	974,052	1,158,280	1,045,918	-	-	-	-	6,935,021	8,859,494	56.06%	6,522,536	58.62%
Monthly Change	0	(281,224)	1,025,379	(898,439)	(1,043,703)	6,450,392	822,948	(273,267)	444,557	-	-	-	-	6,246,262	(9,737,092)		4,790,476	
Ending Cash Balance	6,000,000	-	-	-	-	-	-	-	-					16,154,129			14,581,468	

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

Fund Name	Balance 7/1/2018	Receipts	Expenditures	Balance 2/28/2019		Spendible Expenditure Budget
General Fund	9,907,866.88	13,181,283.56	6,935,021.42	16,154,129.02		14,067,933
Student Activities Fund	245,782.14	7.72		245,789.86		359,790
Federal Projects Fund	(98,066.19)	254,421.65	238,554.70	(82,199.24)	(1)	491,600
State and Local Grants Fund	418,494.58	119,015.73	508,898.13	28,612.18		897,741
Maintenance Fund	89,555.47	8,863.35	200,425.16	(102,006.34)	(2)	251,100
Food Service Program Fund	3,371.27	118,481.93	182,687.09	(60,833.89)	(3)	417,868
Debt Service Fund	22,291.35	1,014,938.35	121,132.50	916,097.20	(4)	1,297,265
Capital Projects - Vehicle Replacement Fund	74,074.75	1,216.86		75,291.61		80,000
Capital Projects - Building Fund	62,390.49	1,518,533.51	1,690,082.34	(109,158.34)	(5)	3,407,830
Capital Projects - Construction Excise Tax Fund	45,193.02	64,510.89	45,780.34	63,923.57		166,500
Totals	10,770,953.76	16,281,273.55	9,922,581.68	17,129,645.63		

(1) YTP grant \$6,620.38; IDEA grants \$20,104.28; Title IIA \$7,341.28; Title IA \$48,378.59; Title IV \$500.00: Rural and Low Income Schools \$118.65 ; Perkins \$(863.94) costs to be reposted from General fund;

(2) Budgeted transfer of \$200,000 will eliminate this deficit.

(3) Budgeted transfer of \$92,500 will eliminate this deficit. Note: January National School Lunch & Breakfast revenue of \$23,263.14 received March 1 instead of in February.

(4) Amount needed to pay debt in June is \$1,176,132.50. Budgeted transfer of \$200,000 and property taxes will cover this.

(5) Budgeted transfer of \$500,000 will cover this deficit. Receipts are \$1,444,945 from Seismic grant; \$73,076.10 from Tillamook PUD for lighting upgrade energy rebate and \$512.41 interest income. Expenditures include \$1,381,083.03 for seismic grant, \$256,159.51 for District-wide LED lighting upgrade, and \$52,839.80 for Middle School and High School projects.