

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	Preliminary JUNE	
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			
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	9,626,138	9,931,410	10,014,876	10,548,260	11,187,904	
2006-07	57,955	1,155,212	1,232,355	1,323,276	6,510,444	7,133,589	7,873,243	8,643,236	8,932,679	9,026,362	9,819,586	10,554,925	
2005-06	9,104	1,238,290	1,282,570	1,340,863	7,091,737	7,284,054	7,921,653	8,843,189	9,083,492	9,163,099	10,149,731	11,083,714	

	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	Preliminary JUNE	
2020-21	287,093	613,792	1,580,787	2,717,090	3,679,279	4,710,017	5,779,037	6,831,770	7,849,433	8,973,005			
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	10,837,795	14,696,539	
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	(17)
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	(16)
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	(15)
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	(14)
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	(13)
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	(12)
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	(11)
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	(9)
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	(8)
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	(7)
2008-09	273,230	645,598	1,595,194	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	(6)
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	(5)
2006-07	154,086	516,185	1,326,178	2,142,753	2,807,192	3,533,326	4,474,920	5,200,530	6,037,826	6,969,628	7,764,562	10,569,711	(4)
2005-06	257,599	526,833	1,219,470	1,971,294	2,648,432	3,326,195	4,147,788	4,967,898	5,659,474	6,517,582	7,262,416	9,509,779	(2)

(4) INCLUDES \$1,585,000 OF TRANSFERS TO OTHER FUNDS IN JUNE.

(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	2020-21 Budgeted	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD	Remaining Budget	Percent of budget Remaining	Prior YTD
Resources																	
1111 Current Year Taxes	9,199,635	-	-	-	-	8,614,646	104,620	239,846	52,355	286,591	49,055			9,347,112	(147,477)	-1.60%	8,930,252
1112 Prior Year Taxes	270,000	-	43,635	34,743	17,069	51,093	1,629	27,786	14,185	48,696	18,703			257,538	12,462	4.62%	267,706
1114 Payments in Lieu of Property Tax	-	-	-	-	-	-	-	-	-	2,575				2,575	(2,575)		-
1510 Interest Earned	200,000	11,334	9,415	8,615	7,318	7,045	10,122	9,980	8,708	7,464	6,783			86,785	113,215	56.61%	259,891
1910 Rental Income	100	-	-	-	-	-	-	-	-	-	-			-	100	100.00%	150
1920 Donations	-	-	-	-	-	-	-	-	-	-	-			-	-		3,083
1960 Recovery of Prior Year Expense	6,000	2,542	-	46	-	-	599	44	120	80				3,431	2,569	42.81%	369
1990 Miscellaneous Revenue	75,000	11,807	10,482	-	9,256	-	-	13,500	60	275	6,793			52,173	22,827	30.44%	69,170
2101 County School Fund	823,434	-	-	-	-	-	-	477,190	-	-				477,190	346,244	42.05%	823,992
3103 Common School Fund	75,000	33,565	-	-	-	-	-	-	38,778	-				72,343	2,657	3.54%	70,861
3104 State Managed County Timber	2,914,207	-	1,148,006	-	-	689,584	-	-	507,749	-				2,345,339	568,868	19.52%	3,147,269
3299 State Restricted Grant	-	-	-	-	-	17,696	13,131	8,121	8,736	8,809	9,433			65,926	(65,926)		9,108
Total Revenues	13,563,376	59,249	1,211,538	43,405	33,642	9,380,064	130,102	776,465	630,692	354,490	90,768	-	-	12,710,413	852,963	6.29%	13,583,685
5400 Beginning Cash Balance	12,609,000	12,570,601	-	-	-	-	-	-	-	-	-			12,570,601	38,399	0.30%	11,430,844
Total Resources	26,172,376	12,630,288	1,211,538	43,405	33,642	9,380,064	130,102	776,465	630,692	354,490	90,768	-	-	25,281,015	891,361	3.41%	25,014,529
1000 Expenditures: Instruction																	
100 Salaries	4,784,213	820	2,299	341,514	351,107	348,908	342,974	387,094	352,762	342,307	375,725			2,845,509	1,938,704	40.52%	3,130,927
200 Payroll Cost	3,524,214	1,637	15,432	262,554	259,664	258,136	246,113	270,727	257,022	247,800	263,368			2,082,453	1,441,761	40.91%	2,191,054
300 Purchased Services	108,198	448	3,420	4,290	6,115	6,133	10,541	9,286	7,198	18,878	12,931			79,241	28,957	26.76%	95,234
400 Supplies/Materials	105,108	562	10,244	6,081	9,123	3,070	4,539	4,931	737	6,798	9,442			55,525	49,583	47.17%	68,666
500 Capital expenditures	22,605	-	-	-	-	-	-	-	-	-	-			-	22,605	100.00%	-
600 Dues and Fees	28,850	473	-	2,510	-	-	385	15,000	-	-	140			18,508	10,342	35.85%	19,564
Total Instruction expenditures	8,573,188	3,940	31,394	616,949	626,010	616,248	604,552	687,037	617,719	615,782	661,606	-	-	5,081,237	3,491,951	40.73%	5,505,446
2000 Expenditures: Support Service																	
100 Salaries	2,479,470	81,887	154,808	185,655	179,646	175,646	179,275	189,557	173,313	174,464	198,795			1,693,047	786,423	31.72%	1,805,657
200 Payroll Cost	1,708,815	48,846	100,361	121,457	120,192	119,707	120,627	130,427	124,073	117,619	131,666			1,134,974	573,841	33.58%	1,179,555
300 Purchased Services	1,512,708	36,399	18,158	27,787	194,385	22,580	106,893	54,080	132,631	103,609	123,322			819,844	692,864	45.80%	1,056,921
400 Supplies/Materials	195,871	5,804	20,762	10,241	12,816	24,273	18,798	2,727	4,958	4,958	8,145			113,481	82,390	42.06%	126,244
600 Dues and Fees	147,774	110,215	1,216	4,872	3,255	3,735	594	5,193	39	1,230	39			130,388	17,386	11.77%	128,262
Total support services expenditures	6,044,638	283,152	295,305	350,011	510,293	345,941	426,187	381,983	435,014	401,881	461,967	-	-	3,891,733	2,152,905	35.62%	4,296,638
3000 Expenditures: Community Services																	
400 Supplies/Materials	9,000	-	-	35	-	-	-	-	-	-	-			35	8,965	99.61%	2,179
5000 Expenditures: Transfers																	
Operating contingency	2,282,500	-	-	-	-	-	-	-	-	-	-			-	2,282,500	100.00%	-
	2,763,050	-	-	-	-	-	-	-	-	-	-			-	2,763,050	100.00%	-
Total Expenditures	19,672,376	287,093	326,699	966,995	1,136,303	962,188	1,030,739	1,069,020	1,052,733	1,017,663	1,123,572	-	-	8,973,005	10,690,406	54.34%	9,804,264
Monthly Change	0	(227,844)	884,838	(923,590)	(1,102,661)	8,417,876	(900,637)	(292,554)	(422,041)	(663,173)	(1,032,805)	-	-	3,737,408	(9,837,443)		3,779,420
Ending Cash Balance	6,500,000	-	-	-	-	-	-	-	-	-	-			16,308,009			15,210,265

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

Fund Name	Balance 7/1/2020	Receipts	Expenditures	Balance 4/30/2021		Spendible Expenditure Budget
General Fund	12,570,601.30	12,710,413.25	8,973,005.18	16,308,009.37		16,909,326
Student Activities Fund	275,543.53	3.04		275,546.57		382,790
Federal Projects Fund	(16,209.46)	419,277.79	606,297.07	(203,228.74)	(1)	542,410
State and Local Grants Fund	452,796.18	350,112.28	471,820.78	331,087.68		1,576,886
Maintenance Fund	47,878.05	13,763.97	156,514.29	(94,872.27)	(2)	255,200
Food Service Program Fund	(12,343.12)	198,562.62	219,053.65	(32,834.15)	(3)	409,928
Debt Service Fund	40,985.65	1,126,837.56	87,657.50	1,080,165.71	(4)	1,370,315
Capital Projects - Vehicle Replacement Fund	40,557.19	136.01	28,476.43	12,216.77		45,800
Capital Projects - Building Fund	195,913.08		1,710,072.60	(1,514,159.52)	(5)	1,727,000
Capital Projects - Construction Excise Tax Fund	78,087.94	138,989.56	195,516.75	21,560.75		193,000
Totals	<u>13,673,810.34</u>	<u>14,958,096.08</u>	<u>12,448,414.25</u>	<u>16,183,492.17</u>		

(1) Receivable at 4/30/2021, IDEA Grants \$11,021.63; YTP Grant \$13,125.34; Title II \$2,525.22; Title I \$19,966.19; Title IV Student Support and Academic Enrichment \$2,905.56; CARES ESSER grant \$9,651.44; CARES CDL grant \$118,397.90; ESSER 2 grant \$25,585.46; Perkins grant \$50.00.

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

(3) Budgeted transfer of \$92,500 will eliminate this deficit.

(4) Amount needed to pay debt in June is \$1,282,657.50. Budgeted transfer of \$200,000 and property taxes will cover this.

(5) Budgeted transfer of \$1,525,000 will cover this deficit. Expenditures are for the following projects: Playground shelter projects including playground equipment \$987,078.51; Garibaldi flooring \$4,062.35; Nehalem abatement and flooring \$14,699.95; Middle School library flooring \$7,455.13; High School Gym Floor \$134,495.00; Roofing at High School and Preschool \$478,843.07; Door lock system district wide \$73,228.35; and High School Commercial washer \$9,895.20; other fees \$315.04.

(6) Expenditures are for the following projects: Playground shelter projects including playground equipment \$178,019.80; Preschool doors \$11,385.00; School Based Health Center (Architect) \$4,460.00; Construction Excise Tax administrative collection fees \$1,651.95.