

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	Preliminary JUNE
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				
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	14,511,928
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

EXPENDITURES												
	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	Preliminary JUNE
2021-22	303,289	684,976	1,667,749	2,771,602	3,971,502	4,906,511	6,131,071	7,240,776				
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	10,057,845	14,747,379
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
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) 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 Resources	2021-22 Budgeted	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD	Remaining Budget	Percent of budget Remaining	Prior YTD	Prior % of budget Remaining	Month expected	
1111 Current Year Taxes	9,717,855	-	-	-	-	8,453,115	794,864	147,256	69,265	-	-	-	-	9,464,500	253,355	2.61%	9,011,467	2.05%	monthly (big Mar & Jun)	
1112 Prior Year Taxes	250,000	-	32,971	26,210	28,420	48,903	8,169	24,127	9,916	-	-	-	-	178,717	71,283	28.51%	190,140	29.58%	monthly	
1114 Payments in Lieu of Property Tax	-	-	-	2,347	-	1,907	-	-	390	-	-	-	-	4,643	(4,643)	-	-	-	monthly	
1510 Interest Earned	130,000	5,752	5,415	5,048	3,915	3,988	6,505	6,358	5,656	-	-	-	-	42,638	87,362	67.20%	72,537	63.73%		
1910 Rental Income	100	-	-	-	-	-	-	-	-	-	-	-	-	-	100	100.00%	-	100.00%		
1960 Recovery of Prior Year Expense	6,000	-	87,003	167	-	-	-	19,951	-	-	-	-	-	107,122	(101,122)	-1685.36%	3,351	44.14%		
1990 Miscellaneous Revenue	75,000	19,579	-	13,150	-	6,636	378	-	7,136	-	-	-	-	46,878	28,122	37.50%	45,105	39.86%		
2101 County School Fund	1,069,150	-	-	-	-	-	-	510,429	-	-	-	-	-	510,429	558,721	52.26%	477,190	42.05%	June	
3103 Common School Fund	72,000	38,778	-	-	-	-	-	38,829	-	-	-	-	-	77,607	(5,607)	-7.79%	72,343	3.54%		
3104 State Managed County Timber	3,752,685	-	1,212,941	-	-	979,502	-	-	438,225	-	-	-	-	2,630,668	1,122,017	29.90%	2,345,339	19.52%		
3299 State Restricted Grant	95,000	22,673	-	-	-	-	34,466	-	21,533	-	-	-	-	78,672	16,328	17.19%	47,684		May	
4801 Federal Forest Fees	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	100.00%	-		June	
Total Revenues	15,205,790	86,782	1,338,330	46,922	32,336	9,494,050	844,382	746,950	552,121	-	-	-	-	13,141,873	2,060,917	13.55%	12,265,156	9.57%		
5400 Beginning Cash Balance	13,500,000	12,342,743	-	-	-	-	-	-	-	-	-	-	-	12,342,743	1,157,257	8.57%	12,570,601	0.30%		
Total Resources	28,705,790	12,430,326	1,338,330	46,922	32,336	9,494,050	844,382	746,950	552,121	-	-	-	-	25,484,616	3,218,174	11.21%	24,835,757	5.11%		
1000 Expenditures: Instruction																				
100 Salaries	4,541,713	1,114	4,371	343,684	371,446	359,980	357,702	397,393	380,266	-	-	-	-	2,215,956	2,325,757	51.21%	2,127,478	55.53%		
200 Payroll Cost	3,224,912	2,149	45	225,243	237,430	236,823	227,905	247,196	231,353	-	-	-	-	1,408,143	1,816,769	56.34%	1,571,286	55.41%		
300 Purchased Services	390,630	1,630	11,047	1,121	11,853	43,156	7,000	43,519	20,093	-	-	-	-	139,479	251,151	64.29%	47,431	56.16%		
400 Supplies/Materials	129,101	736	12,385	3,986	7,630	10,707	3,173	6,269	6,719	-	-	-	-	51,604	77,497	60.03%	39,286	62.62%		
500 Capital expenditures	-	-	12,197	-	-	-	-	-	-	-	-	-	-	12,197	(12,197)	-	-	100.00%		
600 Dues and Fees	26,565	1,566	2,510	-	15,000	-	-	-	-	-	-	-	-	19,076	7,489	28.19%	18,368	36.33%		
Total Instruction expenditures	8,312,921	7,194	42,555	574,033	643,360	650,665	595,840	694,377	638,431	-	-	-	-	3,846,455	4,466,466	53.73%	3,803,849	55.63%		
2000 Expenditures: Support Service																				
100 Salaries	2,390,993	87,364	159,732	218,122	206,343	205,205	201,413	215,028	205,111	-	-	-	-	1,498,317	892,676	37.33%	1,319,788	46.77%		
200 Payroll Cost	1,608,916	49,272	91,155	125,652	118,997	116,950	120,291	125,464	120,089	-	-	-	-	867,870	741,046	46.06%	885,689	48.17%		
300 Purchased Services	1,637,455	44,045	52,001	35,373	117,593	220,628	15,016	169,792	142,387	-	-	-	-	796,835	840,620	51.34%	592,917	60.80%		
400 Supplies/Materials	204,951	9,155	21,200	24,531	17,192	4,818	1,890	9,732	1,698	-	-	-	-	90,215	114,736	55.98%	100,378	48.75%		
600 Dues and Fees	160,350	106,258	15,045	5,061	369	1,635	559	3,173	1,989	-	-	-	-	134,089	26,261	16.38%	129,119	12.62%		
Total support services expenditures	6,002,665	296,094	339,132	408,739	460,493	549,235	339,169	530,183	471,274	-	-	-	-	3,394,320	2,608,345	43.45%	3,027,891	49.91%		
3000 Expenditures: Community Services																				
400 Supplies/Materials	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	100.00%	35	99.61%		
5000 Expenditures: Debt Service	2,142	-	-	-	-	-	-	-	-	-	-	-	-	-	2,142	100.00%	-	-		
5000 Expenditures: Transfers	2,107,500	-	-	-	-	-	-	-	-	-	-	-	-	-	2,107,500	100.00%	-	100.00%		
Operating contingency	5,580,562	-	-	-	-	-	-	-	-	-	-	-	-	-	5,580,562	100.00%	-	100.00%		
Total Expenditures	22,008,648	303,289	381,688	982,772	1,103,853	1,199,901	935,008	1,224,560	1,109,705	-	-	-	-	7,240,776	14,762,872	67.08%	6,831,775	65.23%		
Monthly Change	2,142	(216,506)	956,643	(935,851)	(1,071,517)	8,294,150	(90,626)	(477,610)	(557,584)	-	-	-	-	5,901,098	(12,701,956)		5,433,381			
Ending Cash Balance	6,695,000	-	-	-	-	-	-	-	-	-	-	-	-	18,243,840	-		18,003,982			

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

Fund Name	Balance 7/1/2021	Receipts	Expenditures	Balance 2/28/2022		Spendible Expenditure Budget
General Fund	12,342,742.71	13,141,873.42	7,240,775.90	18,243,840.23		22,010,790
Student Activities Fund	307,830.12	1.40		307,831.52		382,790
Federal Projects Fund	(39,248.58)	341,071.02	379,361.03	(77,538.59)	(1)	1,470,676
State and Local Grants Fund	533,823.50	941,753.82	866,746.13	608,831.19		1,708,591
Maintenance Fund	87,845.08	51.77	245,167.83	(157,270.98)	(2)	370,000
Food Service Program Fund	29,466.38	137,834.64	196,927.25	(29,626.23)	(3)	426,315
Debt Service Fund	54,449.14	1,107,108.51	67,532.50	1,094,025.15	(4)	1,400,065
Capital Projects - Vehicle Replacement Fund	27,238.08	90.94		27,329.02		30,000
Capital Projects - Building Fund	5,471.31	-	325,882.25	(320,410.94)	(5)	316,100
Capital Projects - Construction Excise Tax Fund	88,818.01	145,370.08	120,981.63	113,206.46	(6)	176,550
Totals	<u>13,438,435.75</u>	<u>15,815,155.60</u>	<u>9,443,374.52</u>	<u>19,810,216.83</u>		

(1) Receivable at 2/28/2022, IDEA Grants \$11,259.48; YTP Grant \$7,043.09; Title II \$4,650.48; Title I \$18,005.68; Title IV Student Support and Academic Enrichment \$0.00; CARES ESSER grant \$14,693.00; ESSER III grant \$21,886.86.

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

(3) Receivable for January 2022 of \$37,682.78 and 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 \$750,000.00 will cover this deficit. Expenditures are for the following projects: Nehalem slab repair project \$36,241.53; Solar panel project (from grant previously received) \$30,000.00; Nehalem roof replacement \$133,173.72; Nehalem playground structure wall \$9,695.00; Middle School Soffit replacement \$43,453.97; High School dugouts \$2,449.85; High School office flooring replacement \$10,588.00; Garibaldi parking retaining wall replacement \$17,975.00; Garibaldi playground retaining wall \$5,225.00; High School dishwasher replacement \$19,059.49; Kubota mower \$18,020.69. Costs in excess of Budget authorization will be reposted to Capital Projects - Construction Excise Tax Fund.

(6) Expenditures are for the following projects: Nehalem playground structure wall \$30,558.78; High School parking lot addition \$60,117.40; High School woodshop remodel architect costs \$29,419.60; Administrative fees \$885.85