

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
2024-25	185,251											
2023-24	168,091	1,101,135	1,171,080	1,238,499	11,092,134	12,300,770	13,021,473	13,800,765	14,332,208	14,507,404	15,290,924	16,354,611
2022-23	80,129	861,084	892,634	949,394	10,873,315	11,731,308	12,325,029	13,216,177	13,665,143	13,826,031	15,254,144	16,219,066
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	2,069,494	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 (10)
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

EXPENDITURES												
	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	Preliminary JUNE
2024-25	554,284											
2023-24	357,659	807,926	1,974,065	3,329,839	4,715,202	5,824,805	7,344,870	8,497,084	9,794,814	11,359,228	12,694,381	15,991,051
2022-23	200,861	769,249	1,928,816	3,168,256	4,351,127	5,490,061	6,885,165	7,966,527	9,379,438	10,682,737	12,125,956	15,995,718
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	1,775,441	2,931,210	4,054,503	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 (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)

(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

	2023-2024													Preliminary	Preliminary	Remaining	Percent of	Prior	
General Fund	Budgeted	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD	Budget	Remaining	budget	YTD	
Resources																			
1111 Current Year Taxes	10,748,601	-	-	-	-	8,849,559	1,127,544	97,117	109,674	428,175	77,240	64,582	358,966	11,112,857	(364,256)	-3.39%	10,639,388		
1112 Prior Year Taxes	270,000	-	40,261	30,800	12,788	42,751	5,093	10,649	9,307	14,736	10,460	7,098	29,902	213,844	56,156	20.80%	211,127		
1113 County Land Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,476	
1114 Payments in Lieu of Property Tax	4,900	-	-	535	-	541	-	-	-	661	-	-	348	2,085	2,815	57.46%	1,697		
1310 Preschool Tuition/Fees	-	-	(800)	-	-	-	-	-	-	-	-	-	800	-	-	-	-	800	
1510 Interest Earned	300,000	36,696	37,283	38,316	40,329	51,290	75,999	72,628	68,513	72,082	65,620	68,677	54,347	681,760	(381,760)	-127.25%	417,682		
1920 Donations	-	-	-	-	40	-	-	-	-	-	-	150	-	190	(190)	-	-	-	
1960 Recovery of Prior Year Expense	75,000	53,836	-	294	-	-	-	-	618	-	18	-	-	54,766	20,234	26.98%	71,441		
1990 Miscellaneous Revenue	75,000	7,511	-	-	14,263	178	-	8,215	-	-	8,220	-	1,722	40,109	34,891	46.52%	49,958		
2101 County School Fund	933,690	-	-	-	-	-	-	532,095	-	-	-	-	547,817	1,079,912	(146,222)	-15.66%	835,518		
2200 Other Intermediate Restricted Source	-	-	650	-	-	-	-	-	338	-	-	988	4,882	6,857	(6,857)	-	16,800		
3103 Common School Fund	80,000	43,358	-	-	-	-	-	-	46,687	-	-	-	-	90,045	(10,045)	-12.56%	82,187		
3104 State Managed County/Timber	3,216,704	-	855,650	-	-	866,037	-	-	500,317	-	-	620,567	-	2,842,572	374,132	11.63%	3,695,513		
3299 State Restricted Grant	180,000	26,690	-	-	-	43,279	-	-	43,837	15,810	13,639	21,459	21,992	186,706	(6,706)	-	140,487		
4801 Federal Forest Fees	38,500	-	-	-	-	-	-	-	-	-	-	-	42,910	42,910	(4,410)	-	45,990		
Total Revenues	15,922,395	168,091	933,044	69,944	67,420	9,853,634	1,208,636	720,704	779,291	531,444	175,196	783,520	1,063,687	16,354,611	(432,216)	-2.71%	16,219,066		
5400 Beginning Cash Balance	11,000,000	12,320,628	-	-	-	-	-	-	-	-	-	-	-	12,320,628	(1,320,628)	-12.01%	12,102,950		
Total Resources	26,922,395	12,488,719	933,044	69,944	67,420	9,853,634	1,208,636	720,704	779,291	531,444	175,196	783,520	1,063,687	28,675,239	(1,752,844)	-6.51%	28,322,016		
1000 Expenditures: Instruction																			PY % remain
100 Salaries	5,052,786	465	12,626	420,070	448,111	412,056	398,256	490,652	415,477	395,605	500,332	453,956	1,000,321	4,947,928	104,858	2.08%	4,791,918	-1.29%	
200 Payroll Cost	3,428,570	183	9,072	256,653	270,900	254,245	245,961	305,391	252,143	259,139	294,145	265,414	649,978	3,063,224	365,346	10.66%	2,890,820	14.54%	
300 Purchased Services	332,941	5,267	4,139	3,704	56,278	39,722	42,551	37,325	45,111	66,860	46,821	59,083	84,598	491,457	(158,516)	-47.61%	304,526	-18.40%	
400 Supplies/Materials	189,259	11,169	17,556	14,504	15,710	3,679	6,904	4,815	3,842	12,745	11,707	11,076	12,556	126,262	62,997	33.29%	132,543	22.77%	
600 Dues and Fees	30,025	-	5,300	-	300	70	-	109	-	1,458	520	-	210	7,967	22,058	73.47%	7,237	71.72%	
Total Instruction expenditures	9,033,581	16,852	48,693	694,932	791,299	709,773	693,671	838,292	716,572	735,807	853,524	789,529	1,747,663	8,636,839	396,742	4.39%	8,127,043	5.15%	
2000 Expenditures: Support Service																			
100 Salaries	2,838,334	96,230	188,164	261,956	239,269	236,732	234,290	256,072	237,850	227,058	252,330	224,167	381,103	2,835,219	3,115	0.11%	2,795,067	1.39%	
200 Payroll Cost	1,797,337	51,840	115,178	141,746	145,576	135,372	138,722	149,329	135,564	133,590	147,832	133,648	233,965	1,662,363	134,974	7.51%	1,618,654	7.01%	
300 Purchased Services	1,877,132	45,881	33,281	42,379	136,519	297,035	35,409	259,359	58,046	180,990	293,634	172,834	119,786	1,675,154	201,978	10.76%	1,595,588	10.02%	
400 Supplies/Materials	183,239	11,284	50,793	11,090	20,677	3,908	2,254	9,333	3,153	15,983	10,830	8,406	10,161	157,872	25,367	13.84%	173,091	16.65%	
500 Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	107,630	
600 Dues and Fees	195,080	131,697	17,800	2,414	14,577	1,708	1,361	238	684	407	229	1,939	2,134	175,189	19,891	10.20%	161,732	11.11%	
Total support services expenditures	6,891,122	336,933	405,217	459,585	556,617	674,755	412,037	674,330	435,298	558,028	704,855	540,994	747,149	6,505,797	385,325	5.59%	6,451,762	4.25%	
3000 Expenditures: Community Services																			
400 Supplies/Materials	2,500	-	-	-	110	490	-	-	-	-	-	735	789	2,123	377	15.06%	780	84.40%	
5000 Expenditures: Debt Service	49,120	3,874	7,749	-	7,749	345	3,894	7,444	345	3,894	6,035	3,894	3,569	48,792	328	0.67%	48,632	0.00%	
5000 Expenditures: Transfers	797,500	-	-	-	-	-	-	-	-	-	-	-	797,500	797,500	-	0.00%	1,367,500	0.00%	
Operating contingency	2,368,572	-	-	-	-	-	-	-	-	-	-	-	-	-	2,368,572	100.00%	-	100.00%	
Total Expenditures	19,142,395	353,784	453,909	1,154,517	1,348,026	1,385,018	1,105,708	1,512,622	1,151,870	1,293,835	1,558,379	1,331,259	3,296,670	15,991,051	3,151,344	16.46%	15,995,718	15.35%	
Monthly Change	0	(185,693)	479,135	(1,084,572)	(1,280,606)	8,468,616	102,928	(791,918)	(372,578)	(762,392)	(1,383,183)	(547,738)	(2,232,983)	363,560	(3,583,560)			223,348	
Ending Cash Balance	7,780,000													12,684,188				12,326,298	

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

Fund Name	Balance 7/1/2023	Receipts	Expenditures	Balance 6/30/2024		Spendible Expenditure Budget
General Fund	12,320,628.09	16,354,611.13	15,991,051.04	12,684,188.18		19,142,395
Student Activities Fund	352,614.35	170,963.37	160,806.96	362,770.76	(1)	384,790
Federal Projects Fund	(155,211.51)	2,276,377.94	2,302,328.41	(181,161.98)	(2)	2,663,234
State and Local Grants Fund	456,729.78	1,619,062.11	1,402,872.25	672,919.64		1,694,672
Maintenance Fund	585,208.35	174,335.22	286,401.01	473,142.56		351,000
Food Service Program Fund	96,081.63	358,689.52	456,474.55	(1,703.40)	(3)	549,833
Debt Service Fund	50,639.99	1,480,093.83	1,478,815.00	51,918.82		1,478,815
Capital Projects - Vehicle Replacement Fund	71,841.99	29,382.41	25,943.59	75,280.81	(4)	94,550
Capital Projects - Building Fund	489,833.90	44,585.72	357,752.74	176,666.88	(5)	488,100
Capital Projects - Construction Excise Tax Fund	201,789.04	177,235.87	101,082.54	277,942.37	(6)	399,000
Totals	14,470,155.61	22,685,337.12	22,563,528.09	14,591,964.64		

(1) Not all recorded from schools - April through June yet to record

(2) Receivable at 6/30/24: YTP grant \$9,580.71; IDEA grants \$29.57; Title IIA \$30.76; Title IA \$4,651.83; Title V-B RLIS \$.04; ESSER III \$132,999.82; ARP-HCY II \$2,877.83; GEAR UP \$30,045.37; and School Library Revitalization \$946.05.

(3) Deficit will be made up by receipt of May 2024 billing for federal and state school nutrition program grants of \$38,614.96.

(4) Expenditures are for a replacement scissiors lift.

(5) Receipts include \$32,550.38 PUD HVAC energy rebate and \$12,035.34 interest. Expenditures include \$32,550.38 for high school HVAC project; \$50,394.48 for Nehalem Elementary School siding replacement project; \$94,008.46 for High School siding and window replacement project; \$21,524.63 for Middle School Intercom project and \$159,274.79 for High School Intercom system replacement.

(6) Receipts include \$164,876.99 Construction Excise Tax and \$12,358.88 interest. Expenditures for Nehalem roof replacement \$99,639.90 and administrative collection fee of \$1,442.64.

Neah-Kah-Nie School District No 56

General Fund	2024-2025												YTD	Remaining Budget	Percent of budget Remaining	Prior YTD		
	Budgeted	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May					Jun	
Resources																		
1111 Current Year Taxes	11,158,483													-	11,158,483	100.00%		
1112 Prior Year Taxes	200,000													-	200,000	100.00%		
1114 Payments in Lieu of Property Tax	1,500													-	1,500	100.00%		
1510 Interest Earned	400,000	51,296												51,296	348,704	87.18%	36,696	
1960 Recovery of Prior Year Expense	70,000	35,454												35,454	34,546	49.35%	53,836	
1990 Miscellaneous Revenue	50,000	8,215												8,215	41,785	83.57%	7,511	
2101 County School Fund	636,718													-	636,718	100.00%		
2199 Other Intermediate Restricted Sources		4,050												4,050	(4,050)	-		
3103 Common School Fund	90,000	46,687												46,687	43,313	48.13%	43,358	
3104 State Managed County Timber	2,233,838													-	2,233,838	100.00%		
3299 State Restricted Grant	180,000	39,549												39,549	140,451	78.03%	26,690	
4801 Federal Forest Fees	40,000													-	40,000	100.00%		
Total Revenues	15,060,539	185,251	-	-	-	-	-	-	-	-	-	-	-	185,251	14,875,288	98.77%	168,091	
5400 Beginning Cash Balance (preliminary)	12,500,000	12,684,188												12,684,188	(184,188)	-1.47%	12,320,628	
Total Resources	27,560,539	12,869,439	-	-	-	-	-	-	-	-	-	-	-	12,869,439	14,691,100	53.30%	12,488,719	
1000 Expenditures: Instruction																		PY % remain
100 Salaries	5,376,252	3,173												3,173	5,373,079	99.94%	233	100.00%
200 Payroll Cost	3,481,143	3,007												3,007	3,478,136	99.91%	183	99.99%
300 Purchased Services	483,108	2,221												2,221	480,887	99.54%	5,267	98.42%
400 Supplies/Materials	173,025	13,314												13,314	159,711	92.30%	11,169	94.10%
600 Dues and Fees	28,400	385												385	28,015	98.64%	-	100.00%
Total Instruction expenditures	9,541,928	22,100	-	-	-	-	-	-	-	-	-	-	-	22,100	9,519,828	99.77%	16,852	99.81%
2000 Expenditures: Support Service																		
100 Salaries	3,163,513	115,341												115,341	3,048,172	96.35%	96,230	96.61%
200 Payroll Cost	1,986,221	63,164												63,164	1,923,057	96.82%	51,840	97.12%
300 Purchased Services	2,090,229	178,055												178,055	1,912,174	91.48%	45,881	97.56%
400 Supplies/Materials	233,684	13,593												13,593	220,091	94.18%	11,284	93.84%
500 Capital expenditures	7,000													-	7,000	100.00%	-	
600 Dues and Fees	216,455	154,588												154,588	61,867	28.58%	131,697	32.49%
Total support services expenditures	7,697,102	524,740	-	-	-	-	-	-	-	-	-	-	-	524,740	7,172,362	93.18%	336,933	95.11%
3000 Expenditures: Community Services																		
400 Supplies/Materials	5,000													-	5,000	100.00%		100.00%
5000 Expenditures: Debt Service	52,425	7,444												7,444	44,981	85.80%	3,874	91.67%
5000 Expenditures: Transfers	1,307,500													-	1,307,500	100.00%		100.00%
Operating contingency	943,184													-	943,184	100.00%		100.00%
Total Expenditures	19,547,139	554,284	-	-	-	-	-	-	-	-	-	-	-	554,284	18,992,855	97.16%	357,659	98.13%
Monthly Change		(369,033)	-	-	-	-	-	-	-	-	-	-	-	(369,033)	(4,117,567)		(189,567)	
Ending Cash Balance	8,013,400													12,315,155			12,131,061	

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

Fund Name	Preliminary Balance 7/1/2024	Receipts	Expenditures	Balance 7/31/2024		Spendable Expenditure Budget
General Fund	12,684,188.18	185,251.29	554,284.06	12,315,155.41		19,547,139
Student Activities Fund	362,770.76			362,770.76	(1)	384,790
Federal Projects Fund	(181,161.98)	164,425.82	17,812.26	(34,548.42)	(2)	861,285
State and Local Grants Fund	672,919.64	41,831.13	159,930.52	554,820.25		1,895,899
Maintenance Fund	473,142.56	2,289.41	16,983.67	458,448.30		321,000
Food Service Program Fund	(1,703.40)	54,461.62	4,271.38	48,486.84		617,432
Debt Service Fund	51,918.82	249.14		52,167.96		1,516,400
Capital Projects - Vehicle Replacement Fund	75,280.81	361.24		75,642.05		102,000
Capital Projects - Building Fund	176,666.88	253.28	123,884.50	53,035.66	(3)	579,000
Capital Projects - Construction Excise Tax Fund	277,942.37	14,955.40	257.99	292,639.78	(4)	467,000
Totals	14,591,964.64	464,078.33	877,424.38	14,178,618.59		

(1) Not all recorded from schools for prior year

(2) Receivable at 7/31/24: Title V-B RLIS \$(284.26); ESSER III \$8,774.07; and GEAR UP \$26,058.57.

(2) Expenditures include \$30,784.50 for Garibaldi hallway wheelchair lift replacement project; and \$93,100.00 for High School locker room water heater replacement.

(3) Receipts include \$13,557.84 Construction Excise Tax and \$1,397.56 interest. Expenditures include \$257.99 for administration fees.