

[illegible]

(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    | 339,647   |     |     |     | 8,524,092  | 85,716           | 1.00%                       | 8,144,200  | monthly (big june) |
| 1112 Prior Year Taxes                        | 277,000          | -         | 38,859    | 41,446    | 23,544      | 42,163    | 15,058    | 21,490    | 11,518    | 23,814    |     |     |     | 217,893    | 59,107           | 21.34%                      | 221,900    | monthly            |
| 1510 Interest Earned                         | 170,000          | 17,537    | 18,025    | 16,175    | 16,735      | 18,551    | 36,007    | 34,300    | 31,598    | 34,072    |     |     |     | 223,001    | (53,001)         | -31.18%                     | 135,678    | monthly            |
| 1910 Rental Income                           | 100              | -         | -         | -         | -           | 150       | 75        | -         | -         | -         |     |     |     | 225        | (125)            | -125.31%                    | 1,075      |                    |
| 1960 Recovery of Prior Year Expense          | 6,000            | 3,489     | -         | -         | 4,054       | -         | -         | -         | -         | -         |     |     |     | 7,543      | (1,543)          | -25.71%                     | 4,651      |                    |
| 1990 Miscellaneous Revenue                   | 75,000           | 300       | 1,138     | 3,259     | 25,283      | 17,788    | 1,290     | 14,676    | 2,356     | 1,934     |     |     |     | 68,023     | 6,977            | 9.30%                       | 97,494     |                    |
| 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    | -         | -         | -           | -         | -         | -         | -         | -         |     |     |     | -          | 2,300            | 100.00%                     | -          |                    |
| 3104 State Managed County Timber             | 2,379,660        | -         | 1,318,771 | -         | -           | 1,087,069 | -         | -         | 1,399,729 | 37,293    |     |     |     | 73,651     | 9,349            | 11.26%                      | 81,039     |                    |
| 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 | 436,760   | -   | -   | -   | 13,618,043 | (1,314,357)      | -10.68%                     | 11,677,255 | May                |
| 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 | 436,760   | -   | -   | -   | 23,525,910 | (1,722,224)      | -7.90%                      | 21,468,248 |                    |
| <b>1000 Expenditures: Instruction</b>        |                  |           |           |           |             |           |           |           |           |           |     |     |     |            |                  |                             |            | PY % remain        |
| 100 Salaries                                 | 4,271,269        | 485       | 2,476     | 334,794   | 366,010     | 344,218   | 342,022   | 408,513   | 386,196   | 357,177   |     |     |     | 2,541,891  | 1,729,378        | 40.49%                      | 2,437,420  | 39.80%             |
| 200 Payroll Cost                             | 2,843,775        | 1,280     | (374)     | 223,357   | 235,623     | 225,532   | 225,080   | 277,768   | 235,613   | 227,380   |     |     |     | 1,651,260  | 1,192,515        | 41.93%                      | 1,508,295  | 45.70%             |
| 300 Purchased Services                       | 135,066          | 7,608     | 12,364    | 5,140     | 8,104       | 5,588     | 8,692     | 14,011    | 14,187    | 8,788     |     |     |     | 84,482     | 50,584           | 37.45%                      | 55,055     | 63.97%             |
| 400 Supplies/Materials                       | 123,016          | 473       | 14,458    | 5,648     | 8,322       | 6,050     | 2,196     | 11,266    | 3,337     | 4,913     |     |     |     | 56,662     | 66,354           | 53.94%                      | 74,140     | 44.97%             |
| 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   | 598,259   | -   | -   | -   | 4,356,670  | 3,041,823        | 41.11%                      | 4,077,599  | 42.77%             |
| <b>2000 Expenditures: Support Service</b>    |                  |           |           |           |             |           |           |           |           |           |     |     |     |            |                  |                             |            |                    |
| 100 Salaries                                 | 2,236,634        | 80,789    | 162,223   | 194,884   | 184,252     | 178,722   | 179,701   | 194,361   | 180,707   | 177,696   |     |     |     | 1,533,335  | 703,299          | 31.44%                      | 1,459,767  | 31.45%             |
| 200 Payroll Cost                             | 1,417,217        | 44,745    | 89,224    | 115,858   | 113,643     | 113,366   | 109,610   | 122,581   | 112,678   | 113,262   |     |     |     | 934,967    | 482,250          | 34.03%                      | 912,521    | 34.52%             |
| 300 Purchased Services                       | 1,416,904        | 101,069   | 33,508    | 47,137    | 159,911     | 108,405   | 100,457   | 126,087   | 108,004   | 134,066   |     |     |     | 918,645    | 498,259          | 35.17%                      | 827,323    | 36.69%             |
| 400 Supplies/Materials                       | 218,158          | 9,944     | 37,037    | 30,157    | 15,764      | 11,090    | 2,109     | 3,135     | 4,330     | 3,946     |     |     |     | 117,512    | 100,646          | 46.13%                      | 140,476    | 33.38%             |
| 600 Dues and Fees                            | 118,027          | 92,065    | 85        | 84        | 2,900       | 95        | 4,185     | 423       | 145       | 810       |     |     |     | 100,791    | 17,236           | 14.60%                      | 97,782     | 17.28%             |
| Total support services expenditures          | 5,406,940        | 328,612   | 322,077   | 388,120   | 476,469     | 411,678   | 396,062   | 446,587   | 405,865   | 429,780   | -   | -   | -   | 3,605,251  | 1,801,689        | 33.32%                      | 3,437,869  | 33.36%             |
| <b>3000 Expenditures: Community Services</b> |                  |           |           |           |             |           |           |           |           |           |     |     |     |            |                  |                             |            |                    |
| 400 Supplies/Materials                       | 10,000           | 450       | 53        | -         | -           | -         | -         | 327       | -         | -         |     |     |     | 830        | 9,170            | 91.70%                      | -          |                    |
| <b>5000 Expenditures: Transfers</b>          | 1,552,500        | -         | -         | -         | -           | -         | -         | -         | -         | -         |     |     |     | -          | 1,552,500        | 100.00%                     | -          | 100.00%            |
| <b>Operating contingency</b>                 | 1,435,753        | -         | -         | -         | -           | -         | -         | -         | -         | -         |     |     |     | -          | 1,435,753        | 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 | 1,045,607 | 1,028,040 | -   | -   | -   | 7,962,750  | 7,831,766        | 49.56%                      | 7,515,468  | 52.28%             |
| Monthly Change                               | 0                | (281,224) | 1,025,379 | (898,439) | (1,043,703) | 6,450,392 | 822,948   | (273,267) | 444,868   | (591,280) | -   | -   | -   | 5,655,293  | (9,146,123)      |                             | 4,161,788  |                    |
| Ending Cash Balance                          | 6,000,000        |           |           |           |             |           |           |           |           |           |     |     |     | 15,563,160 |                  |                             | 13,952,780 |                    |



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

| Fund Name                                       | Balance<br>7/1/2018 | YTD<br>Receipts | YTD<br>Expenditures | Balance<br>3/31/2019 | Spendible<br>Expenditure<br>Budget |
|---|---------------------|-----------------|---------------------|----------------------|------------------------------------|
| General Fund                                    | 9,907,866.88        | 13,618,043.37   | 7,962,750.15        | 15,563,160.10        | 14,067,933                         |
| Student Activities Fund                         | 245,782.14          | 7.72            |                     | 245,789.86           | 359,790                            |
| Federal Projects Fund                           | (98,066.19)         | 304,093.43      | 274,256.59          | (68,229.35)          | (1) 491,600                        |
| State and Local Grants Fund                     | 418,494.58          | 194,979.46      | 531,630.73          | 81,843.31            | 897,741                            |
| Maintenance Fund                                | 89,555.47           | 8,863.35        | 204,930.16          | (106,511.34)         | (2) 251,100                        |
| Food Service Program Fund                       | 3,371.27            | 145,794.87      | 209,435.45          | (60,269.31)          | (3) 417,868                        |
| Debt Service Fund                               | 22,291.35           | 1,060,976.09    | 121,132.50          | 962,134.94           | (4) 1,297,265                      |
| Capital Projects - Vehicle Replacement Fund     | 74,074.75           | 1,398.24        |                     | 75,472.99            | 80,000                             |
| Capital Projects - Building Fund                | 62,390.49           | 1,518,533.51    | 1,758,372.02        | (177,448.02)         | (5) 3,407,830                      |
| Capital Projects - Construction Excise Tax Fund | 45,193.02           | 71,860.18       | 45,780.34           | 71,272.86            | 166,500                            |
| Totals  | 10,770,953.76       | 16,924,550.22   | 11,108,287.94       | 16,587,216.04        |                                    |

(1) YTP grant \$9,695.02; IDEA grants \$29,752.73; Title IIA \$9,788.33; Title IA \$18,431.83; Title IV \$0.00: Rural and Low Income Schools \$1,425.38 ; 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.

(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 \$1,393,871.26 for seismic grants, \$256,159.51 for District-wide LED lighting upgrade, \$106,181.10 for Middle School and High School projects and \$2,160.15 for BOLI project fees.