

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
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		
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	13,971,411
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
2004-05	29,798	764,208	841,323	873,876	5,598,695	6,052,012	6,648,977	7,091,800	7,335,686	7,411,961	8,315,756	8,950,514

EXPENDITURES												
	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	Preliminary JUNE
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		
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	13,113,522
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	13,392,582
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
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
2004-05	165,154	468,036	1,105,252	1,776,503	2,407,405	3,112,356	3,973,342	4,604,716	5,306,111	6,118,913	7,102,147	8,178,647

(1) MAY INCLUDES \$320,000 OF TRANSFERS TO OTHER FUNDS. TRANSFERS WERE DONE IN JUNE IN PRIOR YEARS.

(2) INCLUDES \$1,085,000 OF TRANSFERS TO OTHER FUNDS IN JUNE.

(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

Neah-Kah-Nie School District No 56

General Fund Resources	2018-19														Remaining Budget	Percent of budget Remaining	Prior YTD
	Budgeted	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD			
1111 Current Year Taxes	8,609,808	-	-	-	-	6,278,073	1,744,569	116,530	45,274	339,647	29,343	-	-	8,553,435	56,373	0.65%	8,185,802
1112 Prior Year Taxes	277,000	-	38,859	41,446	23,544	42,163	15,058	21,490	11,518	23,814	10,882	-	-	228,774	48,226	17.41%	240,850
1510 Interest Earned	170,000	17,537	18,025	16,175	16,735	18,551	36,007	34,300	31,598	34,084	31,124	-	-	254,137	(84,137)	-49.49%	156,403
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	1,283	-	-	69,306	5,694	7.59%	101,175
2101 County School Fund	700,818	-	-	-	-	-	-	698,016	-	-	-	-	-	698,016	2,802	0.40%	481,994
2199 Other Intermediate Sources	2,300	-	-	-	-	-	-	-	-	-	-	-	-	-	2,300	100.00%	-
3103 Common School Fund	83,000	36,358	-	-	-	-	-	-	-	-	-	-	-	73,651	9,349	11.26%	81,039
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
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	436,772	72,632	-	-	13,690,688	(1,387,002)	-11.27%	11,762,212
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	436,772	72,632	-	-	23,598,554	(1,794,868)	-8.23%	21,553,205
1000 Expenditures: Instruction																	
100 Salaries	4,271,269	485	2,476	334,794	366,010	344,218	342,022	408,513	386,196	357,177	413,489	-	-	2,955,379	1,315,890	30.81%	2,833,627
200 Payroll Cost	2,843,775	1,280	(374)	223,357	235,623	225,532	225,080	277,768	235,613	227,380	265,132	-	-	1,916,392	927,383	32.61%	1,761,872
300 Purchased Services	135,066	7,608	12,364	5,140	8,104	5,588	8,692	14,011	14,187	8,788	7,532	-	-	92,014	43,052	31.87%	60,456
400 Supplies/Materials	123,016	473	14,458	5,648	8,322	6,050	2,196	11,266	3,337	4,913	9,884	-	-	66,546	56,470	45.90%	83,536
600 Dues and Fees	25,367	-	444	2,260	18,792	335	-	135	410	-	334	-	-	22,709	2,658	10.48%	2,689
Total Instruction expenditures	7,398,493	9,845	29,368	571,199	636,850	581,724	577,990	711,692	639,742	598,259	696,371	-	-	5,053,041	2,345,452	31.70%	4,742,180
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	177,696	194,949	-	-	1,728,284	508,350	22.73%	1,648,494
200 Payroll Cost	1,417,217	44,745	89,224	115,858	113,643	113,366	109,610	122,581	112,678	113,262	122,379	-	-	1,057,346	359,871	25.39%	1,030,223
300 Purchased Services	1,416,904	101,069	33,508	47,137	159,911	108,405	100,457	126,087	108,004	133,188	123,723	-	-	1,041,490	375,414	26.50%	978,486
400 Supplies/Materials	218,158	9,944	37,037	30,157	15,764	11,090	2,109	3,135	4,330	3,946	10,714	-	-	128,226	89,932	41.22%	144,550
600 Dues and Fees	118,027	92,065	85	84	2,900	95	4,185	423	145	810	4,628	-	-	105,419	12,608	10.68%	98,734
Total support services expenditures	5,406,940	328,612	322,077	388,120	476,469	411,678	396,062	446,587	405,865	428,902	456,393	-	-	4,060,765	1,346,175	24.90%	3,900,486
3000 Expenditures: Community Services																	
400 Supplies/Materials	10,000	450	53	-	-	-	-	327	-	-	-	-	-	830	9,170	-	-
5000 Expenditures: Transfers	1,552,500	-	-	-	-	-	-	-	-	-	-	-	-	-	1,552,500	100.00%	-
Operating contingency	1,435,753	-	-	-	-	-	-	-	-	-	-	-	-	-	1,435,753	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	1,027,162	1,152,764	-	-	9,114,636	6,679,880	42.27%	8,642,666
Monthly Change	0	(281,224)	1,025,379	(898,439)	(1,043,703)	6,450,392	822,948	(273,267)	444,868	(590,390)	(1,080,131)	-	-	4,576,052	(8,066,881)	-	3,119,546
Ending Cash Balance	6,000,000	-	-	-	-	-	-	-	-	-	-	-	-	14,483,919	-	-	12,910,538

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

Fund Name	Balance 7/1/2018	Receipts	Expenditures	Balance 4/30/2019		Spensible Expenditure Budget
General Fund	9,907,866.88	13,690,687.51	9,114,635.81	14,483,918.58		14,067,933
Student Activities Fund	245,782.14	9.65		245,791.79		359,790
Federal Projects Fund	(98,066.19)	340,559.17	328,779.85	(86,286.87)	(1)	491,600
State and Local Grants Fund	418,494.58	203,958.74	557,060.46	65,392.86		897,741
Maintenance Fund	89,555.47	8,863.35	214,192.75	(115,773.93)	(2)	251,100
Food Service Program Fund	3,371.27	189,600.48	238,570.70	(45,598.95)	(3)	417,868
Debt Service Fund	22,291.35	1,068,163.66	121,132.50	969,322.51	(4)	1,297,265
Capital Projects - Vehicle Replacement Fund	74,074.75	1,446.60	55,780.90	19,740.45		80,000
Capital Projects - Building Fund	62,390.49	1,518,533.51	1,765,156.52	(184,232.52)	(5)	3,407,830
Capital Projects - Construction Excise Tax Fund	45,193.02	100,823.87	46,144.51	99,872.38		166,500
Totals	<u>10,770,953.76</u>	<u>17,122,646.54</u>	<u>12,441,454.00</u>	<u>15,452,146.30</u>		

(1) YTP grant \$3,852.64; IDEA grants \$22,214.77; Title IIA \$7,341.01; Title IA \$40,470.93; Title IV \$10,279.57: Rural and Low Income Schools \$2,991.89 ; 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 and seismic grant r receipts 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 \$1,400,655.76 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.