

General Fund Revenue and Expenditure Summary (unaudited)
Fiscal Year 2014-2015
For the period ended April 30, 2015

	Period 1 Actual July '14	Period 2 Actual Aug '14	Period 3 Actual Sept '14	Period 4 Actual Oct '14	Period 5 Actual Nov '14	Period 6 Actual Dec '14	Period 7 Actual Jan '15	Period 8 Actual Feb '15	Period 9 Actual March '15	Period 10 Actual April '15	Period 11 Projected May '15	Period 12 Projected June '15	Period 13 Projected July '15	Projected 2014-15 Totals	Adopted 2014-15 BUDGET	Year-To-Date 2014-15 Actuals
REVENUES																
LOCAL SOURCES:																
Current year's levy		699	646	417	16,744,438	9,794,072	1,466,389	200,320	873,047	147,019	191,826	1,208,990	241,139	30,869,001 *	30,069,000	29,227,046
Prior years' taxes	313	252,754	166,214	161,593	105,765	195,224	97,894	53,229	67,829	89,300	105,261	162,690	107,054	1,565,119 *	1,709,123	1,190,116
Interest on Investments	1,790	1,804	892	(715)	476	12,494	8,783	7,768	7,761	6,003	4,670	6,127	377	58,229	75,000	47,055
Fees Charged to Grants			36,505	659	5,118	56,675	6,613	8,939	23,110	28,409	17,939	64,077	23,305	271,350	375,000	166,029
Rentals	1,180	14,090	14,714	1,180	14,864	6,518	17,536	1,180	5,923	14,177	5,410	3,776	1,367	101,915	85,000	91,362
Contributions								1,638						1,638		1,638
Other Local Income	110,096	73,978	28,289	85,523	21,378	81,122	36,743	43,412	45,562	40,045	98,628	156,568	246,340	1,067,684	1,000,052	566,148
INTERMEDIATE SOURCES:																
ESD - Severe Disability Support									72,300				72,300	144,600	150,000	72,300
County School Fund					9,542			42,479			194,223		75,000	321,244 *	300,000	52,021
STATE SOURCES:																
SSF- Current Year	2,155,113	1,076,910	1,076,760	1,076,760	1,076,760	1,076,858	1,057,799	1,076,858	1,076,858	1,557,319	1,809,192			14,117,187	13,117,735	12,307,995
SSF- Prior Year											1,322,307			1,322,307		
Common School Fund									235,698			235,698		471,396 *	451,323	235,698
State Timber				16,296				71,519			327,000		87,500	502,314 *	350,000	87,814
FEDERAL SOURCES:																
Federal Forest Fees										37,946				37,946 *		37,946
OTHER RESOURCES:																
Interfund Transfer																
Sale of Fixed Assets																
Audited Beginning Fund Balance	1,961,033													1,961,033	2,129,000	1,961,033
Total Monthly Revenues	4,229,524	1,420,236	1,324,020	1,325,418	17,994,636	11,222,963	2,691,757	1,507,343	2,408,088	1,920,217	4,076,455	1,602,227	1,090,080	52,812,964	49,811,233	46,044,202
CUMULATIVE RESOURCES	4,229,524	5,649,760	6,973,780	8,299,198	26,293,834	37,516,797	40,208,554	41,715,897	44,123,985	46,044,202	50,120,657	51,722,884	52,812,964			
EXPENDITURES																
Salaries (100)	360,542	380,552	1,639,608	1,658,479	1,709,492	1,671,338	1,651,667	1,716,468	1,668,056	1,666,213	1,755,156	2,938,126	1,371,422	20,187,121	20,225,004	14,122,417
Employee benefits (200)	251,802	292,312	1,029,237	1,099,684	1,180,869	1,083,872	1,098,345	1,116,584	1,129,163	1,132,181	1,239,396	2,169,317	858,300	13,681,062	14,512,382	9,414,049
Purchased services (300)	872,379	634,200	891,286	915,571	645,951	1,107,735	993,528	1,127,328	787,682	1,025,698	1,165,029	798,390	368,204	11,332,980	11,663,611	9,001,357
Supplies (400)	4,225	61,812	110,227	65,647	79,209	47,169	94,130	106,383	72,721	168,732	54,666	69,869	24,972	959,763	1,008,150	810,255
Capital outlay (500)				23,617						140,693	14,425	16,522	19,545	214,803	137,005	164,310
Insurance/Other (600)	17,878	406,252	1,457	26,177	4,304	4,534	13,166	3,748	10,853	365	7,230	7,230		503,193	515,076	488,733
Interfund Transfers (700)																5
Contingency (800)															750,000	
Unappropriated Funds (800)															1,000,000	
Total Monthly Expenditures	1,506,827	1,775,128	3,671,815	3,789,176	3,619,826	3,914,648	3,850,836	4,070,510	3,668,476	4,133,881	4,235,903	5,999,454	2,642,444	46,878,923	49,811,233	34,001,121
CUMULATIVE EXPENDITURES	1,506,827	3,281,955	6,953,769	10,742,945	14,362,771	18,277,419	22,128,254	26,198,764	29,867,240	34,001,121	38,237,024	44,236,479	46,878,923			
Month-end Fund Balance	2,722,698	2,367,805	20,011	(2,443,747)	11,931,063	19,239,379	18,080,300	15,517,133	14,256,745	12,043,081	11,883,633	7,486,405	5,934,042	5,934,042		12,043,081

* Local Revenue - Projected 33,767,021
Local Revenue included in 5-9-15 Estimate 32,011,396

Estimated 14/15 adjustment (May 2016) (1,755,625) Net EFB \$ 4,178,417

Assumptions:

Revenue:

Projection amounts based on Adopted Budget and average percentage received during same time period over six years, not including 13/14
Interest revenue updated July - September due to segregated interest to other funds does not post until after audit field work is complete.
SSF projection for May includes \$123,884 in High Cost Disability funds and update for 14/15 (primarily due to Local Revenue estimates)
SSF Local revenue projection updated in 5-9-15 estimate
County School Fund and State Timber are projections are based on actual May receipts.
Common School Fund distribution in July is based on actual received in March.

	Prior Years Monthly ADM							Monthly	Monthly ADM	YTD ADM
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	ADMr Comparison	2014/15	2014/15
	5,157.2	5,031.0	4,972.7	4,900.6	4,874.8	5,015.7	4,866.3	September	5,030.0	5,030.0
	5,182.6	5,121.1	4,984.6	4,957.8	4,902.0	4,996.5	4,929.2	October	5,034.0	5,007.4
	5,162.2	5,108.8	4,937.3	4,967.8	4,911.5	5,004.2	4,938.1	November	5,034.4	5,018.8
	5,141.5	5,117.4	4,928.0	4,954.8	4,915.4	4,996.7	4,932.2	December	5,043.3	5,019.3
	5,123.0	5,130.9	4,915.1	4,929.4	4,909.2	5,202.6	4,924.0	January	5,044.1	5,023.1
	5,305.0	5,118.1	4,912.5	4,930.4	4,905.9	4,972.6	4,918.2	February	5,033.6	5,023.7
	5,201.3	5,089.2	4,877.5	4,923.5	4,904.4	4,950.4	4,906.8	March	4,999.7	5,019.0
	5,168.3	5,032.7	4,869.2	4,878.6	4,896.3	4,944.3	4,893.3	April	4,992.2	5,015.1
	5,158.8	4,993.4	4,849.9	4,841.4	4,843.4	4,926.6	4,893.5	May		
	5,128.3	4,955.1	4,821.8	4,771.4	4,882.2	4,920.4	4,886.7	June		
	5213.0 **	5,064.5	4,895.8	4,889.7	4,893.9	4,925.30		June YTD		

**Includes 106.0 YTD ADM for Insight School
Classroom ADM reduction between 07/08 and 08/09 actually only 42.50