

General Fund Revenue and Expenditure Summary (unaudited)
Fiscal Year 2014-2015
For the period ended February 28, 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 Projected March '15	Period 10 Projected 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	869,786	165,307	191,826	1,208,990	241,139	30,884,029 *	30,069,000	28,206,980
Prior years' taxes	313	252,754	166,214	161,593	105,765	195,224	97,894	53,229	73,152	72,225	105,261	162,690	107,054	1,553,369 *	1,709,123	1,032,987
Interest on Investments	1,790	1,804	892	(715)	476	12,494	8,783	7,768	6,834	6,961	4,670	6,127	377	58,261	75,000	33,292
Fees Charged to Grants			36,505	659	5,118	56,675	6,613	8,939	51,234	24,380	17,939	64,077	23,305	295,445	375,000	114,510
Rentals	1,180	14,090	14,714	1,180	14,864	6,518	17,536	1,180	3,041	8,515	5,410	3,776	1,367	93,370	85,000	71,262
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	55,354	80,026	98,628	156,568	246,340	1,117,457	1,000,052	480,542
INTERMEDIATE SOURCES:																
ESD - Severe Disability Support									75,000		75,000			150,000	150,000	
County School Fund					9,542			42,479			75,000		75,000	202,021 *	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	1,077,557	1,077,557	1,077,557			12,906,488	13,117,735	9,673,818
SSF- Prior Year																
Common School Fund									253,015			253,015		506,030 *	451,323	
State Timber					16,296			71,519			87,500		87,500	262,814 *	350,000	87,814
FEDERAL SOURCES:																
Federal Forest Fees																
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	2,464,973	1,434,971	1,738,789	1,602,227	1,035,097	49,991,954	49,811,233	41,715,897
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	44,180,870	45,615,841	47,354,630	48,956,857	49,991,954			
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	1,712,351	1,679,700	1,755,156	2,938,126	1,371,422	20,244,902	20,225,004	10,788,148
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	1,224,143	1,224,507	1,239,396	2,169,317	858,300	13,868,368	14,512,382	7,152,705
Purchased services (300)	872,379	634,200	891,286	915,571	645,951	1,107,735	993,528	1,128,229	1,076,350	1,132,367	1,165,029	798,390	368,204	11,729,219	11,663,611	7,188,878
Supplies (400)	4,225	61,812	103,008	65,647	87,838	47,169	94,130	106,383	72,010	41,938	54,666	69,869	24,972	833,669	1,008,150	570,212
Capital outlay (500)				23,617					24,282	7,315	14,425	16,522	19,545	105,706	137,005	23,617
Insurance/Other (600)	17,878	406,252	1,457	26,177	4,304	4,534	13,166	3,748	7,230	7,230	7,230	7,230	7,230	506,435	515,076	477,515
Interfund Transfers (700)															5	
Contingency (800)															750,000	
Unappropriated Funds (800)															1,000,000	
Total Monthly Expenditures	1,506,827	1,775,128	3,664,596	3,789,176	3,628,455	3,914,648	3,850,836	4,071,411	4,116,366	4,093,057	4,235,903	5,999,454	2,642,444	47,288,299	49,811,233	26,201,075
CUMULATIVE EXPENDITURES	1,506,827	3,281,955	6,946,550	10,735,726	14,364,181	18,278,829	22,129,664	26,201,075	30,317,441	34,410,498	38,646,401	44,645,855	47,288,299			
Month-end Fund Balance	2,722,698	2,367,805	27,230	(2,436,528)	11,929,653	19,237,969	18,078,890	15,514,822	13,863,429	11,205,343	8,708,229	4,311,002	2,703,655	2,703,655		15,514,822

* Local Revenue - Projected 33,408,263
 Local Revenue included in 12-5-14 Estimate 32,930,503
 Estimated 14/15 adjustment (May 2016) (477,760)

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 January reflects \$19,059 State Match for Food Services Program
 Fees Charged to Grants updated with year-end entries.
 County School Fund and State Timber are projected based on quarterly payments from the County.
 SSF projection based on 7/1/14 Estimate
 Common School Fund distributions are based on total amount included in 9-5-14 Estimate

Expenditures:

Projection amounts based on Adopted Budget and average percentage expended during same time period over six years, not including 13-14.

	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		
	5,168.3	5,032.7	4,869.2	4,878.6	4,896.3	4,944.3	4,893.3	April		
	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