

General Fund Revenue and Expenditure Summary (unaudited)  
Fiscal Year 2014-2015  
For the period ended January 31, 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 Projected 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
<b>REVENUES</b>																
<b>LOCAL SOURCES:</b>																
Current year's levy		699	646	417	16,744,438	9,794,072	1,466,389	211,911	869,786	165,307	191,826	1,208,990	241,139	30,895,619 *	30,069,000	28,006,660
Prior years' taxes	313	252,754	166,214	161,593	105,765	195,224	97,894	58,482	73,152	72,225	105,261	162,690	107,054	1,558,621 *	1,709,123	979,758
Interest on Investments	1,790	1,804	892	(715)	476	12,494	8,783	7,604	6,834	6,961	4,670	6,127	377	58,096	75,000	25,524
Fees Charged to Grants			36,505	659	5,118	56,675	6,613	46,572	51,234	24,380	17,939	64,077	23,305	333,078	375,000	105,571
Rentals	1,180	14,090	14,714	1,180	14,864	6,518	17,536	6,536	3,041	8,515	5,410	3,776	1,367	98,726	85,000	70,082
Contributions																
Other Local Income	110,096	73,978	28,289	85,523	21,378	81,122	36,743	69,323	55,354	80,026	98,628	156,568	246,340	1,143,368	1,000,052	437,129
<b>INTERMEDIATE SOURCES:</b>																
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	9,542
<b>STATE SOURCES:</b>																
SSF- Current Year	2,155,113	1,076,910	1,076,760	1,076,760	1,076,760	1,076,858	1,057,799	1,077,557	1,077,557	1,077,557	1,077,557			12,907,186	13,117,735	8,596,960
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	16,296
<b>FEDERAL SOURCES:</b>																
Federal Forest Fees																
<b>OTHER RESOURCES:</b>																
Interfund Transfer																
Sale of Fixed Assets																
Audited Beginning Fund Balance	1,961,033													1,961,033	2,129,000	1,961,033
<b>Total Monthly Revenues</b>	<b>4,229,524</b>	<b>1,420,236</b>	<b>1,324,020</b>	<b>1,325,418</b>	<b>17,994,636</b>	<b>11,222,963</b>	<b>2,691,757</b>	<b>1,919,996</b>	<b>2,136,958</b>	<b>1,434,971</b>	<b>1,738,789</b>	<b>1,602,227</b>	<b>1,035,097</b>	<b>50,076,593</b>	<b>49,811,233</b>	<b>40,208,554</b>
<b>CUMULATIVE RESOURCES</b>	<b>4,229,524</b>	<b>5,649,760</b>	<b>6,973,780</b>	<b>8,299,198</b>	<b>26,293,834</b>	<b>37,516,797</b>	<b>40,208,554</b>	<b>42,128,550</b>	<b>44,265,509</b>	<b>45,700,479</b>	<b>47,439,268</b>	<b>49,041,495</b>	<b>50,076,593</b>			
<b>EXPENDITURES</b>																
Salaries (100)	360,542	380,552	1,639,608	1,658,479	1,709,492	1,671,338	1,651,667	1,707,834	1,712,351	1,679,700	1,755,156	2,938,126	1,371,422	20,236,268	20,225,004	9,071,680
Employee benefits (200)	251,802	292,312	1,029,237	1,099,684	1,180,869	1,083,872	1,098,345	1,246,471	1,224,143	1,224,507	1,239,396	2,169,317	858,300	13,998,255	14,512,382	6,036,121
Purchased services (300)	872,379	634,200	891,286	915,571	645,951	1,107,735	993,528	870,289	1,076,350	1,132,367	1,165,029	798,390	368,204	11,471,279	11,663,611	6,060,649
Supplies (400)	4,225	61,812	103,008	65,647	87,838	47,169	94,130	55,685	72,010	41,938	54,666	69,869	24,972	782,972	1,008,150	463,829
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	7,230	7,230	7,230	7,230	7,230		509,918	515,076	473,768
Interfund Transfers (700)																5
Contingency (800)															750,000	
Unappropriated Funds (800)															1,000,000	
<b>Total Monthly Expenditures</b>	<b>1,506,827</b>	<b>1,775,128</b>	<b>3,664,596</b>	<b>3,789,176</b>	<b>3,628,455</b>	<b>3,914,648</b>	<b>3,850,836</b>	<b>3,887,509</b>	<b>4,116,366</b>	<b>4,093,057</b>	<b>4,235,903</b>	<b>5,999,454</b>	<b>2,642,444</b>	<b>47,104,398</b>	<b>49,811,233</b>	<b>22,129,664</b>
<b>CUMULATIVE EXPENDITURES</b>	<b>1,506,827</b>	<b>3,281,955</b>	<b>6,946,550</b>	<b>10,735,726</b>	<b>14,364,181</b>	<b>18,278,829</b>	<b>22,129,664</b>	<b>26,017,174</b>	<b>30,133,540</b>	<b>34,226,597</b>	<b>38,462,500</b>	<b>44,461,954</b>	<b>47,104,398</b>			
<b>Month-end Fund Balance</b>	<b>2,722,698</b>	<b>2,367,805</b>	<b>27,230</b>	<b>(2,436,528)</b>	<b>11,929,653</b>	<b>19,237,969</b>	<b>18,078,890</b>	<b>16,111,377</b>	<b>14,131,969</b>	<b>11,473,882</b>	<b>8,976,769</b>	<b>4,579,541</b>	<b>2,972,195</b>	<b>2,972,195</b>		<b>18,078,890</b>

\* Local Revenue - Projected 33,425,105

Local Revenue included in 12-5-14 Estimate 32,930,503

Estimated 14/15 adjustment (May 2016) (494,602)

**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
September	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
October	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
November	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
December	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
January	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
February	5,305.0	5,118.1	4,912.5	4,930.4	4,905.9	4,972.6	4,918.2	February		
March	5,201.3	5,089.2	4,877.5	4,923.5	4,904.4	4,950.4	4,906.8	March		
April	5,168.3	5,032.7	4,869.2	4,878.6	4,896.3	4,944.3	4,893.3	April		
May	5,158.8	4,993.4	4,849.9	4,841.4	4,843.4	4,926.6	4,893.5	May		
June	5,128.3	4,955.1	4,821.8	4,771.4	4,882.2	4,920.4	4,886.7	June		
June YTD	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