

General Fund Revenue and Expenditure Summary (unaudited)  
Fiscal Year 2014-2015  
For the period ended October 31, 2014

	Period 1 Actual July '14	Period 2 Actual Aug '14	Period 3 Actual Sept '14	Period 4 Actual Oct '14	Period 5 Projected Nov '14	Period 6 Projected Dec '14	Period 7 Projected 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	25,302,078	1,436,964	431,396	211,911	869,786	165,307	191,826	1,208,990	241,139	30,061,159 *	30,069,000	1,762
Prior years' taxes	313	252,754	166,214	161,593	137,599	212,138	84,789	58,482	73,152	72,225	105,261	162,690	107,054	1,594,264 *	1,709,123	580,875
Interest on Investments	1,737	1,466	705	923	4,425	11,781	9,716	7,604	6,834	6,961	4,670	6,127	377	63,325	75,000	4,831
Fees Charged to Grants			36,505	659	18,931	7,303	76,364	46,572	51,234	24,380	17,939	64,077	23,305	367,270	375,000	37,165
Rentals	1,180	14,090	14,714	1,180	8,269	5,262	8,824	6,536	3,041	8,515	5,410	3,776	1,367	82,164	85,000	31,164
Contributions																
Other Local Income	110,096	73,978	28,289	85,523	52,276	71,795	69,205	69,323	55,354	80,026	98,628	156,568	246,340	1,197,400	1,000,052	297,886
<b>INTERMEDIATE SOURCES:</b>																
ESD - Severe Disability Support							75,000				75,000			150,000	150,000	
County School Fund					75,000				75,000		75,000		75,000	300,000 *	300,000	75,000
<b>STATE SOURCES:</b>																
SSF- Current Year	2,155,113	1,076,910	1,076,760	1,076,760	1,077,557	1,077,557	1,077,557	1,077,557	1,077,557	1,077,557	1,077,557			12,928,439	13,117,735	5,385,543
SSF- Prior Year																
Common School Fund							253,015						253,015	506,030 *	451,323	
State Timber					87,500				87,500		87,500		87,500	350,000 *	350,000	87,500
<b>FEDERAL SOURCES:</b>																
Federal Forest Fees																
<b>OTHER RESOURCES:</b>																
Interfund Transfer																
Sale of Fixed Assets																
Estimated Beginning Fund Balance	1,964,419													1,964,419	2,129,000	1,964,419
<b>Total Monthly Revenues</b>	<b>4,232,858</b>	<b>1,419,897</b>	<b>1,323,833</b>	<b>1,327,056</b>	<b>26,763,634</b>	<b>2,822,800</b>	<b>2,085,865</b>	<b>1,477,984</b>	<b>2,299,458</b>	<b>1,434,971</b>	<b>1,738,789</b>	<b>1,602,227</b>	<b>1,035,097</b>	<b>49,564,470</b>	<b>49,811,233</b>	<b>8,466,145</b>
<b>CUMULATIVE RESOURCES</b>	<b>4,232,858</b>	<b>5,652,755</b>	<b>6,976,588</b>	<b>8,303,645</b>	<b>35,067,278</b>	<b>37,890,079</b>	<b>39,975,944</b>	<b>41,453,928</b>	<b>43,753,386</b>	<b>45,188,357</b>	<b>46,927,146</b>	<b>48,529,373</b>	<b>49,564,470</b>			
<b>EXPENDITURES</b>																
Salaries (100)	360,542	380,552	1,639,608	1,658,479	1,715,212	1,687,470	1,654,852	1,707,834	1,712,351	1,679,700	1,755,156	2,938,126	1,371,422	20,261,305	20,225,004	4,039,182
Employee benefits (200)	251,802	292,312	1,029,237	1,099,684	1,211,554	1,218,154	1,221,986	1,246,471	1,224,143	1,224,507	1,239,396	2,169,317	858,300	14,286,864	14,512,382	2,673,035
Purchased services (300)	872,379	634,200	891,286	915,571	1,009,358	805,493	1,032,641	870,289	1,076,350	1,132,367	1,165,029	798,390	368,204	11,571,558	11,663,611	3,313,436
Supplies (400)	4,225	61,812	103,008	65,647	84,202	88,535	53,131	55,685	72,010	41,938	54,666	69,869	24,972	779,701	1,008,150	234,692
Capital outlay (500)				23,617	(6,751)	26,489	917		24,282	7,315	14,425	16,522	19,545	126,361	137,005	23,617
Insurance/Other (600)	17,878	406,252	1,457	26,177	7,230	7,230	7,230	7,230	7,230	7,230	7,230	7,230	7,230	509,604	515,076	451,764
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>4,020,806</b>	<b>3,833,371</b>	<b>3,970,757</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>47,535,394</b>	<b>49,811,233</b>	<b>10,735,726</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>14,756,532</b>	<b>18,589,903</b>	<b>22,560,660</b>	<b>26,448,169</b>	<b>30,564,536</b>	<b>34,657,592</b>	<b>38,893,495</b>	<b>44,892,950</b>	<b>47,535,394</b>			
<b>Month-end Fund Balance</b>	<b>2,726,031</b>	<b>2,370,801</b>	<b>30,038</b>	<b>(2,432,082)</b>	<b>20,310,746</b>	<b>19,300,176</b>	<b>17,415,284</b>	<b>15,005,759</b>	<b>13,188,851</b>	<b>10,530,764</b>	<b>8,033,651</b>	<b>3,636,423</b>	<b>2,029,076</b>	<b>2,029,076</b>		<b>(2,269,582)</b>

\* Local Revenue - Projected 32,811,453  
 Local Revenue included in 9-5-14 Estimate 32,931,030  
 Estimated 14/15 adjustment (May 2016) 119,577

**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.  
 Estimated Beginning Fund Balance is increased due to the County School Fund and State Timber revenues received in August,  
 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		
December	5,141.5	5,117.4	4,928.0	4,954.8	4,915.4	4,996.7	4,932.2	December		
January	5,123.0	5,130.9	4,915.1	4,929.4	4,909.2	5,202.6	4,924.0	January		
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