

General Fund Revenue and Expenditure Summary (unaudited)
Fiscal Year 2017-18
YTD as of January 31, 2018

	Period 1 Actual July '17	Period 2 Actual Aug '17	Period 3 Actual Sept '17	Period 4 Actual Oct '17	Period 5 Actual Nov '17	Period 6 Actual Dec '17	Period 7 Actual Jan '18	Period 8 Projected Feb '18	Period 9 Projected March '18	Period 10 Projected April '18	Period 11 Projected May '18	Period 12 Projected June '18	Period 13 Projected July '18	Projected 2017-18 Totals	Adopted 2017-18 BUDGET	Year-To-Date 2017-18 Actuals
REVENUES																
LOCAL SOURCES:																
Current year's levy		23			25,729,192	5,205,549	410,114	250,058	787,500	265,275	181,446	916,256	328,225	34,073,639 *	33,550,000	31,344,879
Prior years' taxes	285	158,609	174,648	194,748	82,792	133,253	54,724	46,663	54,396	58,959	63,936	94,981	96,649	1,214,641 *	1,220,000	799,058
Interest on Investments	12,580	10,022	9,331	7,737	12,924	43,638	52,886	20,608	17,614	16,009	15,834	15,614	9,129	243,926	160,000	149,118
Fees Charged to Grants			13,892	16,482	19,694	14,674	32,975	21,511	23,622	38,104	21,969	24,139	56,542	283,605	275,000	97,718
Rentals				10,083			10,083			10,083			10,083	40,332	40,000	20,166
Contributions				5,000										5,000		5,000
Other Local Income	704	3,344	38,851	65,289	89,689	54,835	46,251	67,592	63,388	58,120	94,571	75,309	163,193	821,135	874,181	298,962
INTERMEDIATE SOURCES:																
ESD - Severe Disability Support								85,000				85,000		170,000	170,000	
County School Fund					238,510			30,000			30,000		30,000	328,510 *	200,000	238,510
STATE SOURCES:																
SSF- Current Year	3,295,453	1,646,738	1,646,738	1,646,738	1,646,755	1,646,840	1,646,840	1,646,840	1,622,840	1,646,840	1,653,363			19,745,985	20,243,566	13,176,102
SSF- Prior Year																
Common School Fund								241,098					241,098	482,196 *	674,090	
State Timber					402,490			50,000			50,000		50,000	552,490 *	350,000	402,490
FEDERAL SOURCES:																
Federal Forest Fees																
OTHER RESOURCES:																
Interfund Transfer													5	5	5	
Sale of Fixed Assets				47,438										47,438		47,438
Beginning Fund Balance	6,705,214													6,705,214	6,262,000	6,705,214

Total Monthly Revenues	10,014,235	1,818,736	1,883,460	1,993,516	28,222,046	7,098,790	2,253,873	2,459,370	2,569,359	2,093,390	2,111,120	1,211,299	984,925	64,714,116	64,018,842	53,284,655
CUMULATIVE RESOURCES	10,014,235	11,832,971	13,716,431	15,709,946	43,931,992	51,030,782	53,284,655	55,744,024	58,313,384	60,406,773	62,517,893	63,729,192	64,714,116			

EXPENDITURES																
Salaries (100)	486,682	513,966	2,030,986	2,148,117	2,187,390	2,121,428	2,108,112	2,207,623	2,239,033	2,191,382	2,274,275	4,884,653	252,000	25,645,647	25,235,053	11,596,682
Employee benefits (200)	245,683	287,754	1,225,208	1,272,092	1,271,513	1,243,698	1,259,474	1,457,031	1,477,761	1,468,226	1,501,022	3,272,718	138,600	16,120,779	16,774,443	6,805,421
Purchased services (300)	939,576	852,513	747,373	1,310,592	1,012,884	1,000,070	1,050,321	1,083,203	1,121,357	1,129,271	1,212,558	854,044	571,217	12,884,980	12,751,457	6,913,329
Supplies (400)	115,232	98,980	212,994	130,768	71,033	91,980	95,615	112,555	119,497	170,956	222,263	96,261	124,351	1,662,485	1,834,428	816,602
Capital outlay (500)		20,029	8,350		6,528	23,276	209		25,000				33,000	116,393	108,805	58,393
Insurance/Other (600)	413,555	11,025	17,167	12,202	15,433	9,794	6,325	7,432	5,826	464	7,175	2,628	4,515	513,542	564,651	485,501
Interfund Transfers (700)	1,000,000													1,000,000	1,000,005	1,000,000
Contingency (800)															2,750,000	
Unappropriated Funds (800)															3,000,000	
Total Monthly Expenditures	3,200,728	1,784,268	4,242,078	4,873,771	4,564,780	4,490,247	4,520,056	4,867,843	4,988,474	4,960,299	5,217,293	9,110,304	1,123,683	57,943,825	64,018,842	27,675,928
CUMULATIVE EXPENDITURES	3,200,728	4,984,996	9,227,074	14,100,845	18,665,625	23,155,872	27,675,928	32,543,771	37,532,245	42,492,544	47,709,837	56,820,142	57,943,825			
Month-end Fund Balance	6,813,507	6,847,975	4,489,357	1,609,102	25,266,367	27,874,910	25,608,727	23,200,253	20,781,138	17,914,229	14,808,055	6,909,050	6,770,292	6,770,292		25,608,727

* Local Revenue - Projected	36,651,476
Local Revenue included in 11/30/17 Estimate	35,994,010
Estimated 17/18 adjustment (May 2019)	(657,466)
Anticipated Ending Fund Balance	6,112,826

Assumptions:
Revenue:
 Projection amounts based on Adopted Budget and average percentage received during same time period over past six years, unless noted.
 SSF Revenue for March is reduced by \$24,000 to account for the required State Match to the Food Services Fund.
 SSF Revenue projections updated to reflect November 30, 2017 estimate
 Current year property tax projections have been adjusted to reflect an actual 7% increase in assessment vs. 3% budgeted
 ODE will adjust our SSF revenue in future estimates
 County School Fund and State Timber revenue estimates adjusted to reflect actual October receipts
 SSF Revenue distribution for the 2017-19 Biennium is 50/50 rather than the usual 49/51.
 Additional EFB reserves will be needed in order to cover contractual roll up costs and maintain current programs.
 Common School Fund adjusted to reflect actual to be received per ODE

Prior Years Monthly ADM						Monthly	Monthly ADM	YTD ADM
2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	ADMr Comparison	2017-18	2017-18
4,874.8	5,015.7	4,866.3	5,030.0	5,345.0	5,430.9	September	5,489.2	5,489.2
4,902.0	4,996.5	4,929.2	5,034.0	5,386.5	5,451.6	October	5,487.6	5,481.8
4,911.5	5,004.2	4,938.1	5,034.4	5,370.3	5,456.6	November	5,477.9	5,480.3
4,915.4	4,996.7	4,932.2	5,043.3	5,359.0	5,485.7	December	5,480.6	5,480.2
4,909.2	5,202.6	4,924.0	5,044.1	5,343.8	5,470.3	January	5,480.8	5,477.7
4,905.9	4,972.6	4,918.2	5,033.6	5,307.6	5,476.7	February		
4,904.4	4,950.4	4,906.8	4,999.7	5,278.7	5,463.4	March		
4,896.3	4,944.3	4,893.3	4,992.2	5,257.7	5,438.9	April		
4,843.4	4,926.6	4,893.5	4,990.0	5,224.7	5,410.1	May		
4,882.2	4,920.4	4,886.7	4,989.3	5,208.7	5,357.7	June		
YTD ADM	4,893.9	4,925.3	4,892.2	5,012.1	5,305.8	5,440.0	June YTD	
				Increase from PY	293.7			
				Kindi .5 to 1.0	219.7			
				Net ADM gain	<u>74.0</u>			

Expenditures:
 Projection amounts based on Adopted Budget and average percentage expended during same time period over past six years, unless noted.
 Contingency budget includes \$2,000,000 of budgeted additional SSF resources which is shown in Purchased Services in the Adopted Budget