General Fund Revenue and Expenditure Summary (unaudited)
Fiscal Year 2014-2015
For the period ended May 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 Actual Feb '15	Period 9 Actual March '15	Period 10 Actual April '15	Period 11 Actual 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	135,446	905,758	241,139	30,509,389	*	30,069,000	29,362,492
Prior years' taxes	313	252,754	166,214	161,593	105,765	195,224	97,894	53,229	67,829	89,300	71,462	99,616	107,054	1,468,247	*	1,709,123	1,261,577
Interest on Investments	1,790	1,804	892	(715)	476	12,494	8,783	7,768	7,761	6,003	6,383	6,127	377	59,942		75,000	53,439
Fees Charged to Grants			36,505	659	5,118	56,675	6,613	8,939	23,110	28,409	31,055	64,077	23,305	284,467		375,000	197,085
Rentals	1,180	14,090	14,714	1,180	14,864	6,518	17,536	1,180	5,923	14,177	2,090	3,776	1,367	98,595		85,000	93,452
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	118,592	156,568	246,340	1,087,649		1,000,052	684,741
INTERMEDIATE SOURCES:																	
ESD - Severe Disability Support									72,300		72,300			144,600		150,000	144,600
County School Fund					9,542			42,479			194,223		75,000	321,244	*	300,000	246,244
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	1,809,193			14,117,188		13,117,735	14,117,188
SSF- Prior Year											1,322,307			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	414,814
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	4,090,052	1,235,922	1,017,780	52,387,956		49,811,233	50,134,254
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	50,134,254	51,370,176	52,387,956				
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	1,731,189	2,938,126	1,371,422	20,163,154		20,225,004	15,853,606
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	1,143,345	2,169,317	858,300	13,585,011		14,512,382	10,557,394
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	1,197,739	798,390	368,204	11,365,690		11,663,611	10,199,096
Supplies (400)	4,225	61,812	110,227	65,647	79,209	47,169	94,130	106,383	72,721	168,732	63,263	69,869	24,972	968,360		1,008,150	873,518
Capital outlay (500)				23,617						140,693		16,522	19,545	200,378		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	10,669	7,230		506,633		515,076	499,403
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	4,146,205	5,999,454	2,642,444	46,789,225		49,811,233	38,147,327
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	38,147,327	44,146,781	46,789,225				
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	11,986,927	7,223,395	5,598,731	5,598,731			11,986,927

* Local Revenue - Projected	33,310,537
Local Revenue included in 5-9-15 Estimate	32,011,396
Estimated 14/15 adjustment (May 2016)	(1,299,141)
Net EFB	$ 4,299,590

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 Current Year May revenue includes $123,884 in High Cost Disability funds and SSF PY includes $18,459 for HCD reconciliation.
SSF Local revenue projection updated in 5-9-15 estimate
Projected Current year's & Prior Years' taxes for May are updated to actual receipts.
ESD's second half of Severe Disability Support received in May -- typically arrives in July.
2015-16 Approved Budget includes a beginning fund balance of $4,365,862.

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	5,030.00
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	5,007.40
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	5,018.80
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	5,019.30
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	5,023.10
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	5,023.70
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	5,019.00
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	5,015.10
5,158.8	4,993.4	4,849.9	4,841.4	4,843.4	4,926.6	4,893.5	May	4,990.0	5,007.70
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	4,892.2	June YTD		

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