

General Fund Revenue and Expenditure Summary (unaudited)
Fiscal Year 2012-2013
For the period ended April 30, 2013

	Period 1 Actual July '12	Period 2 Actual Aug '12	Period 3 Actual Sept '12	Period 4 Actual Oct '12	Period 5 Actual Nov '12	Period 6 Actual Dec '12	Period 7 Actual Jan '13	Period 8 Actual Feb '13	Period 9 Actual March '13	Period 10 Actual April '13	Period 11 Projected May '13	Period 12 Projected June '13	Period 13 Projected July '13	Projected 2012-13 Totals	Adopted 2012-13 BUDGET	Year-To-Date 2012-13 Actuals
REVENUES																
LOCAL SOURCES:																
Current year's levy		624	509	446	25,087,820	473,172	354,379	202,823	814,201	147,131	179,045	1,156,616	222,249	28,639,015 *	28,194,000	27,081,105
Prior years' taxes	310	286,293	279,499	178,095	120,259	214,486	73,981	59,885	79,424	100,268	109,394	174,392	112,351	1,788,637 *	1,806,000	1,392,499
Interest on Investments	8,318	8,250	5,257	(444)	6,871	13,679	14,527	9,031	6,805	7,502	6,844	4,713	2,335	93,688	93,000	79,796
Fees Charged to Grants			22,454	31,979	15,421	26,302	17,803	47,208	36,134	39,625	16,572	54,796	18,017	326,311	300,000	236,926
Rentals		7,803	13,985	15,506	7,930	3,845	6,895	12,820	1,120	19,195	9,509	6,898	1,782	110,831	125,000	92,642
Contributions	7,896													7,896		7,896
Other Local Income	27,001	57,380	19,723	93,760	64,836	77,976	108,697	81,301	70,319	58,508	55,000	87,757	169,408	971,666	1,219,048	659,501
INTERMEDIATE SOURCES:																
ESD - Severe Disability Support								74,883				75,000		149,883	150,000	74,883
County School Fund					205,203			68,965					50,000	324,168 *	200,000	274,168
STATE SOURCES:																
SSF- Current Year	5,804,246	320,650	321,084	653,569	321,411	321,529	321,175	321,057	(11,399)	5,707	50,181			8,429,211	8,296,337	8,379,030
SSF- Prior Year											375,170			375,170		
Common School Fund							236,009						239,183	475,192 *	478,371	236,009
State Timber					289,501				116,852				62,500	468,852 *	250,000	406,352
FEDERAL SOURCES:																
Federal Forest Fees								378,412						378,412 *		378,412
OTHER RESOURCES:																
Interfund Transfer				271,267										271,267	271,500	271,267
Sale of Fixed Assets																
Estimated Beginning Fund Balance	4,140,086													4,140,086	3,285,417	4,140,086
Total Monthly Revenues	9,991,400	681,000	662,511	1,244,177	26,119,252	1,130,989	1,133,466	1,373,237	996,604	377,936	801,716	1,560,171	877,826	46,950,285	44,668,673	43,710,572
CUMULATIVE RESOURCES	9,991,400	10,672,400	11,334,910	12,579,088	38,698,340	39,829,329	40,962,795	42,336,032	43,332,636	43,710,572	44,512,288	46,072,459	46,950,285			

EXPENDITURES																
Salaries (100)	322,562	375,017	1,442,370	1,472,285	1,557,154	1,493,002	1,470,085	1,489,927	1,603,606	1,512,219	1,497,710	1,528,439	2,189,176	17,953,551	17,294,530	12,738,227
Employee benefits (200)	245,990	284,495	1,026,838	1,063,302	1,080,146	1,057,833	1,068,537	1,043,642	1,121,786	1,074,269	1,071,200	1,063,541	1,718,027	12,919,605	13,379,780	9,066,837
Purchased services (300)	1,276,085	639,439	743,448	687,454	1,168,328	722,693	772,150	927,059	905,216	1,163,950	950,000	950,000	822,668	11,728,490	10,788,029	9,005,822
Supplies (400)	24,031	72,352	120,827	94,782	74,357	76,981	28,546	38,151	81,265	55,490	53,525	92,538	42,060	854,905	1,014,376	666,782
Capital outlay (500)															42,000	
Insurance/Other (600)	328,892	8,572	21,284	1,973	1,665	16,216	5,854	351	1,755	2,186	52,425	474	3,738	445,387	399,958	388,749
Interfund Transfers (700)																
Contingency (800)															750,000	
Unappropriated Funds (800)															1,000,000	
Total Monthly Expenditures	2,197,560	1,379,875	3,354,767	3,319,796	3,881,650	3,366,725	3,345,172	3,499,129	3,713,627	3,808,114	3,624,860	3,634,992	4,775,669	43,901,938	44,668,673	31,866,417
CUMULATIVE EXPENDITURES	2,197,560	3,577,435	6,932,202	10,251,999	14,133,649	17,500,374	20,845,547	24,344,676	28,058,303	31,866,417	35,491,277	39,126,269	43,901,938			
Month-end Fund Balance	7,793,840	7,094,964	4,402,708	2,327,089	24,564,691	22,328,955	20,117,248	17,991,356	15,274,333	11,844,155	9,021,010	6,946,190	3,048,347	3,048,347		11,844,155

* Local Revenue - Projected **32,074,276**
Local Revenue included in 3-6-2013 Estimate **31,379,852**
Estimated 12/13 adjustment (May 2014) (694,424)

Assumptions:

Revenue:
Projection amounts based on Adopted Budget and average percentage received during same time period over past six years, unless noted.
Segregated Interest for July 2,624, August \$2,250, September \$769 & October \$1,078 were all posted in October - thus the negative GF interest
Current & Prior Year Levy amounts were adjusted for the projected December revenue. We received 89% of anticipated collections in November.
SSF-Current Year reflects a substantial overpayment in July. ODE mis-read our Local Property Tax collection of \$30 million, as \$3 million.
Updated March SSF projection to \$0.00 - ODE taking Bond Intercept payment out of Facility Grant payment
Updated the May SSF receipt to reflect the anticipated amount to reflect the 3-6-13 SSF Estimate.
Moved projections for ESD Support, County School Fund and State Timber revenue to February. Added Federal Forest Fee projection.
March SSF was \$5,707 less the State Revenue Match \$17,106 transferred to Food Services Fund.
Corrected ESD Severe Disabilities Revenue received in February - had been posted to wrong account
May's projection for SSF updated based on the most recent estimates from ODE, updated Misc revenue projections.

Expenditures:

Projection amounts based on Adopted Budget and average percentage expended during same time period over past six years, unless noted.
Purchased Services expenditures in July are higher than normal due to the annual payment to Insight School for the prior year's tuition.
Salaries & Employee Benefit projections have been updated with additional 5 school days and added Licensed FTE.
Purchased Services projections have been increased to account for fluctuations with utilities and Custodial and Transportation contracts.

	Prior Years Monthly ADM							Monthly	Monthly ADM	YTD ADM
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	ADMr Comparison	2012/13	2012/13
September	5559	5,332.6	5,157.2	5,031.0	4,972.7	4,900.6	4,874.8	September	5,015.7	5,015.7
October	5581	5,402.8	5,182.6	5,121.1	4,984.6	4,957.8	4,902.0	October	4,999.8	4,996.5
November	5578	5,357.4	5,162.2	5,108.8	4,937.3	4,967.8	4,911.5	November	5,010.3	5,004.2
December	5555	5,352.9	5,141.5	5,117.4	4,928.0	4,954.8	4,915.4	December	4,970.2	4,996.7
January	5512	5,366.9	5,123.0	5,130.9	4,915.1	4,929.4	4,909.2	January	4,943.9	5,202.6
February	5460	5,348.8	5,305.0	5,118.1	4,912.5	4,930.4	4,905.9	February	4,916.7	4,972.6
March	5493	5,331.5	5,201.3	5,089.2	4,877.5	4,923.5	4,904.4	March	4,890.4	4,950.4
April	5454	5,305.0	5,168.3	5,032.7	4,869.2	4,878.6	4,896.3	April	4,854.8	4,944.3
May	5405	5,280.3	5,158.8	4,993.4	4,849.9	4,841.4	4,843.4	May		
June	5339	5,217.4	5,128.3	4,955.1	4,821.8	4,771.4	4,882.2	June		
June YTD	5,488.2	5,325.8	5,213.0 **	5,064.5	4,895.8	4,889.7	4,893.9	June YTD		

**Includes 106.0 YTD ADM for Insight School

Classroom ADM reduction between 07/08 and 08/09 actually only 42.50