

General Fund Revenue and Expenditure Summary (unaudited)
Fiscal Year 2012-2013
For the period ended January 31, 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 Projected Feb '13	Period 9 Projected March '13	Period 10 Projected 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	204,068	812,563	161,015	179,045	1,156,616	222,249	28,652,506 *	28,194,000	25,916,950
Prior years' taxes	310	286,293	279,499	178,095	120,259	214,486	73,981	63,417	74,196	69,583	109,394	174,392	112,351	1,756,255 *	1,806,000	1,152,922
Interest on Investments	8,318	8,250	5,257	(444)	6,871	13,679	14,527	9,669	8,961	9,144	6,844	4,713	2,335	98,124	93,000	56,458
Fees Charged to Grants			22,454	31,979	15,421	26,302	17,803		73,575	25,456	16,572	54,796	18,017	302,375	300,000	113,959
Rentals		7,803	13,985	15,506	7,930	3,845	6,895	8,330	5,709	9,364	9,509	6,898	1,782	101,098	125,000	59,507
Contributions	7,896													7,896		7,896
Other Local Income	27,001	57,380	19,723	93,760	64,836	77,976	108,697	84,873	63,540	105,478	118,897	187,757	369,408	1,379,325	1,219,048	449,373
INTERMEDIATE SOURCES:																
ESD - Severe Disability Support								75,000				75,000		150,000	150,000	
County School Fund					205,203			68,920		50,000			50,000	374,123 *	200,000	205,203
STATE SOURCES:																
SSF- Current Year	5,804,246	320,650	321,084	653,569	321,411	321,529	321,175	302,650	286,100	302,650	(1,090,568)			7,864,497	8,296,337	8,063,665
SSF- Prior Year																
Common School Fund							236,009						239,183	475,192 *	478,371	236,009
State Timber					289,501			116,852		62,500			62,500	531,352 *	250,000	289,501
FEDERAL SOURCES:																
Federal Forest Fees								378,276						378,276 *		
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	1,312,053	1,324,644	795,188	(650,307)	1,660,171	1,077,826	46,482,370	44,668,673	40,962,795
CUMULATIVE RESOURCES	9,991,400	10,672,400	11,334,910	12,579,088	38,698,340	39,829,329	40,962,795	42,274,847	43,599,491	44,394,679	43,744,373	45,404,544	46,482,370			

EXPENDITURES																
Salaries (100)	322,562	375,017	1,442,370	1,472,285	1,557,154	1,493,002	1,470,085	1,471,608	1,487,746	1,476,789	1,497,710	1,528,439	2,189,176	17,783,943	17,294,530	8,132,476
Employee benefits (200)	245,990	284,495	1,026,838	1,063,302	1,080,146	1,057,833	1,068,537	1,080,916	1,059,932	1,086,200	1,071,200	1,063,541	1,718,027	12,906,956	13,379,780	5,827,140
Purchased services (300)	1,276,085	639,439	743,448	687,454	1,168,328	722,693	772,150	1,100,000	1,100,000	975,000	950,000	950,000	353,668	11,438,265	10,788,029	6,009,597
Supplies (400)	24,031	72,352	120,827	94,782	74,357	76,981	28,546	56,250	65,294	41,382	53,525	92,538	42,060	842,925	1,014,376	491,877
Capital outlay (500)										17,000				17,000	42,000	
Insurance/Other (600)	328,892	8,572	21,284	1,973	1,665	16,216	5,854	6,824	4,644	12,123	52,425	474	3,738	464,686	399,958	384,457
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	3,715,597	3,717,615	3,608,495	3,624,860	3,634,992	4,306,669	43,453,775	44,668,673	20,845,547
CUMULATIVE EXPENDITURES	2,197,560	3,577,435	6,932,202	10,251,999	14,133,649	17,500,374	20,845,547	24,561,144	28,278,759	31,887,254	35,512,114	39,147,106	43,453,775			
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	17,713,703	15,320,732	12,507,425	8,232,259	6,257,438	3,028,595	3,028,595		20,117,248

* Local Revenue - Projected	32,167,704
Local Revenue included in 10-8-12 Estimate	31,396,181
Estimated 12/13 adjustment (May 2014)	(771,523)

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 the May SSF receipt to reflect the anticipated amount of money to be returned to the State as a result of the July overpayment.
Moved projections for ESD Support, County School Fund and State Timber revenue to February. Added Federal Forest Fee projection.

Net Ending Fund Balance 2,257,073

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
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
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
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
5555		5,352.9	5,141.5	5,117.4	4,928.0	4,954.8	4,915.4	December		
5512		5,366.9	5,123.0	5,130.9	4,915.1	4,929.4	4,909.2	January		
5460		5,348.8	5,305.0	5,118.1	4,912.5	4,930.4	4,905.9	February		
5493		5,331.5	5,201.3	5,089.2	4,877.5	4,923.5	4,904.4	March		
5454		5,305.0	5,168.3	5,032.7	4,869.2	4,878.6	4,896.3	April		
5405		5,280.3	5,158.8	4,993.4	4,849.9	4,841.4	4,843.4	May		
5339		5,217.4	5,128.3	4,955.1	4,821.8	4,771.4	4,882.2	June		
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