

General Fund Revenue and Expenditure Summary (unaudited)

Fiscal Year 2011-2012

For the period ended May 31, 2012

	Period 1 Actuals July '11	Period 2 Actuals Aug '11	Period 3 Actuals Sept '11	Period 4 Actuals Oct '11	Period 5 Actuals Nov '11	Period 6 Actuals Dec '11	Period 7 Actuals Jan '12	Period 8 Actuals Feb '12	Period 9 Actuals March '12	Period 10 Actuals April '12	Period 11 Actuals May '12	Period 12 Projected June '12	Period 13 Projected July '12	Projected 2011-12 Totals	Adopted 2011-12 BUDGET	Year-To-Date 2011-12 Actuals
REVENUES																
LOCAL SOURCES:																
Current year's property taxes				873	22,587,900	2,455,187	288,786	182,794	867,917	127,597	217,523	1,109,279	225,948	28,063,804 *	27,195,750	26,728,576
Prior years' property taxes	346	194,602	259,355	199,159	103,150	176,007	77,302	50,762	83,079	57,418	143,305	131,714	66,954	1,543,152 *	1,304,250	1,344,484
Interest on Investments	3,787	1,175	4,081	3,640	(2,044)	12,666	16,330	11,130	10,044	10,039	8,678	3,611	2,104	85,238	80,000	79,523
Fees Charged to Grants		128	13,197		45,322	0	21,041	17,142	54,412	38,959	25,360	58,397	11,437	285,395	300,000	215,561
Rentals	7,810	11,468	9,790	17,280	8,058	10,439	18,223	10,738	8,160	11,209	7,093	6,200	948	127,416	100,000	120,268
Contributions		646	646	646	646	646	646	646	646	26,059	646			31,873		31,873
Other Local Income	22,169	10,010	2,106	13,092	35,795	46,397	37,247	950	60,587	40,720	52,286	136,151	300,168	757,678	931,058	321,359
INTERMEDIATE SOURCES:																
ESD - Severe Disability Support								75,236				75,236		150,472	150,000	75,236
County School Fund					100,542				46		37,048		12,971	150,607 *	200,000	137,636
STATE SOURCES:																
SSF- Current Year	1,445,559	722,346	722,346	722,346	722,533	722,533	722,533	705,982	486,899	486,899	1,260,243			8,720,219	9,028,853	8,720,219
SSF- Prior Year											347,195			347,195		347,195
Common School Fund							215,173						213,319	428,491 *	426,642	215,173
State Timber					169,949			168,079			60,628		25,979	424,635 *	250,000	398,656
School Year SubAccount (SYS)			1,181,943											1,181,943	947,714	1,181,943
FEDERAL SOURCES:																
Federal Forest Fees							381,999	99,746	188					481,932 *	507,528	481,932
EduJobs										16,004				16,004		16,004
OTHER RESOURCES:																
Interfund Transfer																0
Sale of Fixed Assets																0
Beginning Fund Balance	3,793,039													3,793,039	2,975,000	3,793,039
Total Monthly Revenues	5,272,709	940,375	2,193,463	957,036	23,771,851	3,423,874	1,779,279	1,323,205	1,571,977	814,905	2,160,004	1,520,588	859,826	46,589,092	44,396,795	44,208,678
CUMULATIVE RESOURCES	5,272,709	6,213,084	8,406,547	9,363,584	33,135,434	36,559,308	38,338,587	39,661,792	41,233,769	42,048,674	44,208,678	45,729,266	46,589,092			
EXPENDITURES																
Salaries (100)	254,422	297,501	1,394,964	1,425,485	1,485,363	1,440,854	1,396,969	1,499,440	1,476,564	1,475,119	1,554,616	1,942,912	1,564,781	17,208,989	17,198,698	13,701,296
Employee benefits (200)	190,048	262,470	899,859	1,000,203	1,021,099	993,175	1,065,007	1,056,595	1,031,862	1,017,712	1,061,315	1,516,647	1,067,322	12,183,315	12,848,012	9,599,346
Purchased services (300)	604,808	517,162	822,427	813,249	914,349	995,837	1,025,261	724,892	1,335,331	604,302	1,149,788	859,687	208,781	10,575,875	10,841,609	9,507,406
Supplies (400)	24,041	47,823	166,619	71,302	58,806	75,818	19,041	36,368	63,682	39,551	65,355	103,393	46,348	818,147	1,093,282	668,406
Capital outlay (500)			31,325	8,700	(29,900)	5,325	0	0	47,819	0	27,989	8,666	7,948	107,872	44,000	91,258
Insurance/Other (600)	298,999	2,359	2,147	3,877	8,273	27,320	6,197	25,087	1,713	2,005	2,632	234	4,020	384,862	371,194	380,609
Interfund Transfers (700)																0
Contingency (800)															1,000,000	0
Unappropriated Funds (800)															1,000,000	0
Total Monthly Expenditures	1,372,318	1,127,315	3,317,341	3,322,815	3,457,990	3,538,329	3,512,476	3,342,382	3,956,973	3,138,689	3,861,693	4,431,540	2,899,199	41,279,060	44,396,795	33,948,321
CUMULATIVE EXPENDITURES	1,372,318	2,499,633	5,816,975	9,139,790	12,597,780	16,136,109	19,648,584	22,990,967	26,947,939	30,086,628	33,948,321	38,379,861	41,279,060			
Month-end Fund Balance	3,900,391	3,713,451	2,589,573	223,794	20,537,655	20,423,199	18,690,002	16,670,825	14,285,829	11,962,046	10,260,356	7,349,405	5,310,032	5,310,032		10,260,356

* Local Revenue - Projected 31,092,620
Local Revenue included in 5-8-12 Estimate 29,887,873

Estimated 11/12 adjustment (May 2013) (1,204,747)

Assumptions:

Revenue:

Projection amounts based on Adopted Budget and average percentage received during same time period over past five years, unless noted.

SSF-Current Year revenue reflects the July 6, 2011 estimate.

Interest on Investments - Segregated interest to special revenue funds has been completed. Monthly impact is July (2,761), August (2,383),

September (2,145), October (2,225), November (2,166). Actual November interest for general fund is \$9,636.

Beginning Fund Balance reflects audited balance.

SSF received in February is offset by the \$16,550.76 transferred to Food Services Fund to support Child Nutrition.

SSF received in March & April are reduced due to an error in the 3-3-12 Estimate -- will be corrected in May.

SSF-Current Year received in May includes \$111,007 in High Cost Disability payments.

SSF-Prior Year includes \$336,395 in prior year reconciliation and \$10,801 in PY High Cost Disability reconciliation

Contributions in April include a \$25,414 anonymous donation to the School District.

EduJobs revenue shown under Federal Sources is an additional allocation granted to the District in late 2011.

Expenditures:

Projection amounts based on Adopted Budget and average percentage expended during same time period over past five years, unless noted.

Employee Benefits November total includes \$34,827 in Unemployment Benefits for 3rd quarter 2011.

Capital outlay shows negative \$29,900 to reflect reclass of flatbed truck expenditure in September from General Fund to Vehicle Replacement Fund.

Prior Years Monthly ADM						Monthly	Monthly ADM	YTD ADM
2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	ADMr Comparison	2011/12	2011/12
5559	5,332.6	5,157.2	5,031.0	4,972.7	4,900.6	September **	4,874.8	4,874.8
5581	5,402.8	5,182.6	5,121.1	4,984.6	4,957.8	October	4,924.4	4,902.0
5578	5,357.4	5,162.2	5,108.8	4,937.3	4,967.8	November	4,928.8	4,911.5
5555	5,352.9	5,141.5	5,117.4	4,928.0	4,954.8	December	4,931.5	4,915.4
5512	5,366.9	5,123.0	5,130.9	4,915.1	4,929.4	January	4,893.3	4,909.2
5460	5,348.8	5,305.0	5,118.1	4,912.5	4,930.4	February	4,902.6	4,905.9
5493	5,331.5	5,201.3	5,089.2	4,877.5	4,923.5	March	4,901.4	4,904.4
5454	5,305.0	5,168.3	5,032.7	4,869.2	4,878.6	April	4,859.9	4,896.3
5405	5,280.3	5,158.8	4,993.4	4,849.9	4,841.4	May	4,885.1	4,885.9
5339	5,217.4	5,128.3	4,955.1	4,821.8	4,771.4	June		
5,488.2	5,325.8	5,213.0 *	5,064.5	4,895.8	4,889.7	June YTD	Projected YTD ADM	4720.2

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

** Insight students added 25.4 ADM