

General Fund Revenue and Expenditure Summary (unaudited)
Fiscal Year 2012-2013
For the period ended May 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 Actual Feb '13	Period 9 Actual March '13	Period 10 Actual April '13	Period 11 Actual 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	192,846	1,156,616	222,249	28,652,815 *	28,194,000	27,273,950
Prior years' taxes	310	286,293	279,499	178,095	120,259	214,486	73,981	59,885	79,424	100,268	98,673	174,392	112,351	1,777,916 *	1,806,000	1,491,173
Interest on Investments	8,318	8,250	5,257	(444)	6,871	13,679	14,527	9,031	6,805	7,502	8,514	4,713	2,335	95,358	93,000	88,310
Fees Charged to Grants			22,454	31,979	15,421	26,302	17,803	47,208	36,134	39,625	23,030	54,796	18,017	332,770	300,000	259,956
Rentals	3,543	7,803	13,985	15,506	7,930	3,845	6,895	12,820	1,120	19,195	7,495	6,898	1,782	108,817	125,000	100,137
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	99,738	87,757	169,408	1,016,404	1,219,048	759,239
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	147,787			8,526,817	8,296,337	8,526,817
SSF- Prior Year											363,225			363,225		363,225
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	941,308	1,560,171	877,826	47,089,877	44,668,673	44,651,880
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	44,651,880	46,212,051	47,089,877			

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	1,596,018	1,528,439	2,189,176	18,051,860	17,294,530	14,334,245
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	1,114,231	1,063,541	1,718,027	12,962,636	13,379,780	10,181,068
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	1,031,146	950,000	822,668	11,809,636	10,788,029	10,036,968
Supplies (400)	24,031	72,352	120,827	94,782	74,357	76,981	28,546	38,151	81,265	55,490	37,262	92,538	42,060	838,643	1,014,376	704,045
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	2,459	474	3,738	395,420	399,958	391,208
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	3,781,116	3,634,992	4,775,669	44,058,194	44,668,673	35,647,533
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	35,647,533	39,282,525	44,058,194			
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	9,004,346	6,929,526	3,031,683	3,031,683		9,004,346

* Local Revenue - Projected **32,077,356**
Local Revenue included in 3-6-2013 Estimate **31,379,852**
Estimated 12/13 adjustment (May 2014) **(697,503)**

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 March SSF was \$5,707 less the State Revenue Match \$17,106 transferred to Food Services Fund.

SSF-Current Year in May is \$50,180.80 balance and \$97,605.78 High Cost Disability Grant payment
SSF- PY is the difference between the anticipated (\$1,594,698) 11/12 adjustment & the actual (\$1,219,528) SSF & (\$11,945) High Cost Disability

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.

	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	4,970.2	4,996.7	
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	
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	
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	
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	
5405	5,280.3	5,158.8	4,993.4	4,849.9	4,841.4	4,843.4	May	4,815.5	4,926.6	
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