

General Fund Revenue and Expenditure Summary (unaudited)
Fiscal Year 2012-2013
For the period ended October 31, 2012

	Period 1 Actual July '12	Period 2 Actual Aug '12	Period 3 Actual Sept '12	Period 4 Actual Oct '12	Period 5 Projected Nov '12	Period 6 Projected Dec '12	Period 7 Projected 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	23,058,025	1,954,605	437,248	204,068	812,563	161,015	179,045	1,156,616	222,249	28,187,012 *	28,194,000	1,579
Prior years' taxes	310	286,293	279,499	178,095	152,556	230,684	93,825	63,417	74,196	69,583	109,394	174,392	112,351	1,824,595 *	1,806,000	744,197
Interest on Investments	8,318	8,250	5,257	(444)	5,245	12,946	13,357	9,669	8,961	9,144	6,844	4,713	2,335	94,595	93,000	21,381
Fees Charged to Grants			12,449	31,979	22,478		78,524		73,575	25,456	16,572	54,796	18,017	333,845	300,000	44,427
Rentals	3,543	7,803	13,985	15,506	14,083	7,997	14,988	8,330	5,709	9,364	9,509	6,898	1,782	119,495	125,000	40,837
Contributions	7,896													7,896		7,896
Other Local Income	27,001	57,380	44,448	93,760	60,360	83,364	67,806	84,873	63,540	105,478	118,897	187,757	369,408	1,364,071	1,219,048	222,589
INTERMEDIATE SOURCES:																
ESD - Severe Disability Support							75,000					75,000		150,000	150,000	
County School Fund							50,000			50,000			50,000	150,000 *	200,000	
STATE SOURCES:																
SSF- Current Year	5,804,246	320,650	321,084	653,569	302,650	302,650	302,650	302,650	286,100	302,650	(215,209)			8,683,690	8,296,337	7,099,549
SSF- Prior Year																
Common School Fund							239,188						239,183	478,371 *	478,371	
State Timber							62,500			62,500			62,500	187,500 *	250,000	
FEDERAL SOURCES:																
Federal Forest Fees																
OTHER RESOURCES:																
Interfund Transfer				271,721										271,721	271,500	271,721
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	677,231	1,244,632	23,615,396	2,592,246	1,435,086	673,006	1,324,644	795,188	225,052	1,660,171	1,077,826	45,992,879	44,668,673	12,594,262
CUMULATIVE RESOURCES	9,991,400	10,672,400	11,349,630	12,594,262	36,209,659	38,801,905	40,236,991	40,909,997	42,234,640	43,029,829	43,254,881	44,915,053	45,992,879			
EXPENDITURES																
Salaries (100)	322,562	375,017	1,443,930	1,472,285	1,516,948	1,454,877	1,445,181	1,471,608	1,487,746	1,476,789	1,497,710	1,528,439	2,189,176	17,682,267	17,294,530	3,613,795
Employee benefits (200)	245,990	284,495	953,159	1,063,302	1,046,279	1,029,658	1,055,916	1,080,916	1,059,932	1,086,200	1,071,200	1,063,541	1,718,027	12,758,615	13,379,780	2,546,945
Purchased services (300)	1,276,085	639,439	743,448	687,454	950,000	975,000	1,000,000	1,100,000	1,100,000	975,000	950,000	950,000	353,668	11,700,094	10,788,029	3,346,426
Supplies (400)	24,031	72,352	121,141	94,793	78,827	79,967	54,146	56,250	65,294	41,382	53,525	92,538	42,060	876,306	1,014,376	312,317
Capital outlay (500)							15,000			17,000				32,000	42,000	
Insurance/Other (600)	328,892	8,572	20,246	1,973	6,599	9,262	8,495	6,824	4,644	12,123	52,425	474	3,738	464,268	399,958	359,684
Interfund Transfers (700)																
Contingency (800)															750,000	
Unappropriated Funds (800)															1,000,000	
Total Monthly Expenditures	2,197,560	1,379,875	3,281,924	3,319,807	3,598,654	3,548,763	3,578,737	3,715,597	3,717,615	3,608,495	3,624,860	3,634,992	4,306,669	43,513,550	44,668,673	10,179,167
CUMULATIVE EXPENDITURES	2,197,560	3,577,435	6,859,360	10,179,167	13,777,821	17,326,584	20,905,322	24,620,919	28,338,535	31,947,030	35,571,889	39,206,881	43,513,550			
Month-end Fund Balance	7,793,840	7,094,964	4,490,271	2,415,095	22,431,838	21,475,320	19,331,669	16,289,077	13,896,106	11,082,799	7,682,992	5,708,171	2,479,328	2,479,328		2,415,095

* Local Revenue - Projected **30,827,478**

Local Revenue included in 7-6-12 Estimate 30,921,253

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
County School Fund and State Timber projections were updated to November and based on actual receipts.
SSF-Current Year reflects a substantial overpayment in July. ODE mis-read our Local Property Tax collection of \$30 million, as \$3 million.
ODE has currently set our monthly amount at \$302,650 to cover the PERS Bond intercept payments with the adjustment to reconcile
in May 2013. Adjustment will occur in October for increases in Federal Forest Fees and ADM throughout the State.

Estimated 11/12 adjustment (May 2013) **93,775**

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		
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