

General Fund Revenue and Expenditure Summary (unaudited)
Fiscal Year 2017-18
YTD as of August 30, 2017

| | Period 1 Actual July '17 | Period 2 Actual Aug '17 | Period 3 Projected Sept '17 | Period 4 Projected Oct '17 | Period 5 Projected Nov '17 | Period 6 Projected Dec '17 | Period 7 Projected Jan '18 | Period 8 Projected Feb '18 | Period 9 Projected March '18 | Period 10 Projected April '18 | Period 11 Projected May '18 | Period 12 Projected June '18 | Period 13 Projected July '18 | Projected 2017-18 Totals | Adopted 2017-18 BUDGET | Year-To-Date 2017-18 Actuals |
|-----------------------------------|--------------------------------|-------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|--------------------------------|------------------------------|------------------------------------|
| REVENUES | | | | | | | | | | | | | | | | |
| LOCAL SOURCES: | | | | | | | | | | | | | | | | |
| Current year's levy | | 23 | | | 20,151,068 | 9,403,085 | 1,153,390 | 260,477 | 820,313 | 276,328 | 189,006 | 954,433 | 341,901 | 33,550,023 | 33,550,000 | 23 |
| Prior years' taxes | 285 | 158,609 | 167,961 | 138,700 | 104,169 | 137,190 | 89,366 | 46,863 | 54,396 | 58,959 | 63,936 | 94,981 | 96,649 | 1,211,863 | 1,220,000 | 158,894 |
| Interest on Investments | 12,580 | 13,558 | 5,454 | 2,726 | 4,712 | 18,127 | 22,879 | 20,608 | 17,614 | 16,009 | 15,834 | 15,614 | 9,129 | 174,843 | 160,000 | 26,137 |
| Fees Charged to Grants | | | 13,524 | 9,990 | 19,234 | 20,765 | 24,948 | 21,511 | 23,622 | 38,104 | 21,969 | 24,139 | 56,542 | 274,348 | 275,000 | |
| Rentals | | | | 13,000 | | | 9,000 | | | 9,000 | | | 9,000 | 40,000 | 40,000 | |
| Contributions | | | | | | | | | | | | | | | | |
| Other Local Income | 704 | 3,344 | 17,769 | 49,572 | 67,060 | 65,410 | 74,460 | 67,592 | 63,388 | 58,120 | 94,571 | 75,309 | 163,193 | 800,493 | 874,181 | 4,047 |
| INTERMEDIATE SOURCES: | | | | | | | | | | | | | | | | |
| ESD - Severe Disability Support | | | | | | | 85,000 | | | | | 85,000 | | 170,000 | 170,000 | |
| County School Fund | | | | | 50,000 | | | 50,000 | | | 50,000 | | 50,000 | 200,000 | 200,000 | |
| STATE SOURCES: | | | | | | | | | | | | | | | | |
| SSF- Current Year | 3,295,453 | 1,646,738 | 1,646,738 | 1,646,738 | 1,646,738 | 1,646,738 | 1,646,738 | 1,646,738 | 1,622,738 | 1,646,738 | 1,646,738 | | | 19,738,833 | 20,243,566 | 4,942,191 |
| SSF- Prior Year | | | | | | | | | | | | | | | | |
| Common School Fund | | | | | | | 337,045 | | | | | | 337,045 | 674,090 | 674,090 | |
| State Timber | | | | | 87,500 | | | 87,500 | | | 87,500 | | 87,500 | 350,000 | 350,000 | |
| FEDERAL SOURCES: | | | | | | | | | | | | | | | | |
| Federal Forest Fees | | | | | | | | | | | | | | | | |
| OTHER RESOURCES: | | | | | | | | | | | | | | | | |
| Interfund Transfer | | | | | | | | | | | | | 5 | 5 | 5 | |
| Sale of Fixed Assets | | | | | | | | | | | | | | | | |
| Estimated Beginning Fund Balance | 6,500,000 | | | | | | | | | | | | | 6,500,000 | 6,262,000 | 6,500,000 |
| Total Monthly Revenues | 9,809,021 | 1,822,272 | 1,851,447 | 1,860,726 | 22,130,480 | 11,291,316 | 3,442,826 | 2,201,089 | 2,602,070 | 2,103,257 | 2,169,554 | 1,249,476 | 1,150,965 | 63,684,498 | 64,018,842 | 11,631,293 |
| CUMULATIVE RESOURCES | 9,809,021 | 11,631,293 | 13,482,740 | 15,343,466 | 37,473,946 | 48,765,261 | 52,208,087 | 54,409,176 | 57,011,246 | 59,114,503 | 61,284,057 | 62,533,533 | 63,684,498 | | | |
| EXPENDITURES | | | | | | | | | | | | | | | | |
| Salaries (100) | 486,682 | 513,966 | 1,689,208 | 2,024,116 | 2,103,969 | 2,062,376 | 2,040,182 | 2,085,623 | 2,117,033 | 2,069,382 | 2,152,275 | 4,539,291 | 1,477,019 | 25,361,121 | 25,235,053 | 1,000,648 |
| Employee benefits (200) | 245,683 | 287,754 | 1,114,263 | 1,343,722 | 1,387,015 | 1,341,997 | 1,379,205 | 1,368,799 | 1,405,777 | 1,386,329 | 1,422,368 | 3,042,100 | 949,943 | 16,674,955 | 16,774,443 | 533,437 |
| Purchased services (300) | 939,576 | 852,513 | 866,093 | 902,039 | 1,083,401 | 1,077,225 | 1,119,309 | 1,083,203 | 1,121,357 | 1,129,271 | 1,212,558 | 854,044 | 571,217 | 12,811,807 | 12,751,457 | 1,792,089 |
| Supplies (400) | 115,232 | 98,980 | 252,180 | 176,985 | 165,321 | 137,636 | 105,471 | 112,555 | 119,497 | 170,956 | 222,263 | 96,261 | 124,351 | 1,897,687 | 1,834,428 | 214,212 |
| Capital outlay (500) | | 20,029 | 25,805 | | | 25,000 | | | 25,000 | | | | 33,000 | 128,834 | 108,805 | 20,029 |
| Insurance/Other (600) | 413,555 | 11,025 | 8,345 | 10,252 | 3,959 | 13,640 | 12,427 | 7,432 | 5,826 | 464 | 7,175 | 2,628 | 4,515 | 501,244 | 564,651 | 424,581 |
| Interfund Transfers (700) | 1,000,000 | | | | | | | | | | | | 5 | 1,000,005 | 1,000,005 | 1,000,000 |
| Contingency (800) | | | | | | | | | | | | | | | | 2,750,000 |
| Unappropriated Funds (800) | | | | | | | | | | | | | | | | 3,000,000 |
| Total Monthly Expenditures | 3,200,728 | 1,784,268 | 3,955,894 | 4,457,115 | 4,743,665 | 4,657,874 | 4,656,594 | 4,657,612 | 4,794,489 | 4,756,402 | 5,016,640 | 8,534,324 | 3,160,050 | 58,375,654 | 64,018,842 | 4,984,996 |
| CUMULATIVE EXPENDITURES | 3,200,728 | 4,984,996 | 8,940,890 | 13,398,005 | 18,141,669 | 22,799,543 | 27,456,137 | 32,113,749 | 36,908,238 | 41,664,640 | 46,681,280 | 55,215,604 | 58,375,654 | | | |
| Month-end Fund Balance | 6,608,293 | 6,646,297 | 4,541,850 | 1,945,461 | 19,332,276 | 25,965,718 | 24,751,950 | 22,295,427 | 20,103,008 | 17,449,863 | 14,602,777 | 7,317,929 | 5,308,844 | 5,308,844 | | 6,646,297 |

* Local Revenue - Projected 35,985,977
 Local Revenue included in 6/29/17 Estimate 35,993,886
 Estimated 17/18 adjustment (May 2019) 7,909

Assumptions:

Revenue:
 Projection amounts based on Adopted Budget and average percentage received during same time period over past six years, unless noted.
 SSF Revenue for March is reduced by \$24,000 to account for the required State Match to the Food Services Fund.

Expenditures:

Projection amounts based on Adopted Budget and average percentage expended during same time period over past six years, unless noted.
 Contingency budget includes \$2,000,000 of budgeted additional SSF resources which is shown in Purchased Services in the Adopted Budget

YTD ADM for 2016/17 not finalized by ODE

| Prior Years Monthly ADM | | | | | | Monthly | Monthly ADM | YTD ADM |
|-------------------------|---------|---------|---------|------------------|-----------------|-----------------|-------------|---------|
| 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 | ADMr Comparison | 2017-18 | 2017-18 |
| 4,874.8 | 5,015.7 | 4,866.3 | 5,030.0 | 5,345.0 | 5,430.9 | September | | |
| 4,902.0 | 4,996.5 | 4,929.2 | 5,034.0 | 5,386.5 | 5,451.6 | October | | |
| 4,911.5 | 5,004.2 | 4,938.1 | 5,034.4 | 5,370.3 | 5,456.6 | November | | |
| 4,915.4 | 4,996.7 | 4,932.2 | 5,043.3 | 5,359.0 | 5,485.7 | December | | |
| 4,909.2 | 5,202.6 | 4,924.0 | 5,044.1 | 5,343.8 | 5,470.3 | January | | |
| 4,905.9 | 4,972.6 | 4,918.2 | 5,033.6 | 5,307.6 | 5,476.7 | February | | |
| 4,904.4 | 4,950.4 | 4,906.8 | 4,999.7 | 5,278.7 | 5,463.4 | March | | |
| 4,896.3 | 4,944.3 | 4,893.3 | 4,992.2 | 5,257.7 | 5,438.9 | April | | |
| 4,843.4 | 4,926.6 | 4,893.5 | 4,990.0 | 5,224.7 | 5,410.1 | May | | |
| 4,882.2 | 4,920.4 | 4,886.7 | 4,989.3 | 5,208.7 | 5,357.7 | June | | |
| YTD ADM | 4,893.9 | 4,925.3 | 4,892.2 | 5,012.1 | 5,305.8 | June YTD | | |
| | | | | 293.7 | 219.7 | | | |
| | | | | Increase from PY | Kindi .5 to 1.0 | | | |
| | | | | Net ADM gain | <u>74.0</u> | | | |