

General Fund Revenue and Expenditure Summary (unaudited)
Fiscal Year 2017-18
YTD as of March 31, 2018

	Period 1 Actual July '17	Period 2 Actual Aug '17	Period 3 Actual Sept '17	Period 4 Actual Oct '17	Period 5 Actual Nov '17	Period 6 Actual Dec '17	Period 7 Actual Jan '18	Period 8 Actual Feb '18	Period 9 Actual 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			25,729,192	5,205,549	410,114	267,954	788,239	265,275	181,446	916,256	328,225	34,092,275 *	33,550,000	32,401,073
Prior years' taxes	285	158,609	174,648	194,748	82,792	133,253	54,724	59,220	40,009	58,959	63,936	94,981	96,649	1,212,812 *	1,220,000	898,287
Interest on Investments	12,580	10,022	9,331	7,737	12,924	43,638	52,886	41,011	41,566	16,009	15,834	15,614	9,129	288,281	160,000	231,695
Fees Charged to Grants			13,892	16,482	19,694	14,674	32,975	31,856	30,727	38,104	21,969	24,139	56,542	301,056	275,000	160,301
Rentals				10,083			10,083			10,083			10,083	40,332	40,000	20,166
Contributions				5,000										5,000		5,000
Other Local Income	704	3,344	38,851	65,289	89,689	54,835	46,251	36,842	55,563	58,120	94,571	75,309	163,193	782,560	874,181	391,367
INTERMEDIATE SOURCES:																
ESD - Severe Disability Support						80,876						80,876		161,753	170,000	80,876
County School Fund					238,510			90,560			30,000		30,000	389,070 *	200,000	329,070
STATE SOURCES:																
SSF- Current Year	3,295,453	1,646,738	1,646,738	1,646,738	1,646,755	1,646,840	1,646,840	1,622,756	1,200,152	1,200,152	1,200,152			18,399,314	20,243,566	15,999,010
SSF- Prior Year																
Common School Fund								241,098					241,098	482,196 *	674,090	241,098
State Timber					402,490			152,721			50,000		50,000	655,211 *	350,000	555,211
FEDERAL SOURCES:																
Federal Forest Fees									49,985					49,985		49,985
OTHER RESOURCES:																
Interfund Transfer													5	5	5	
Sale of Fixed Assets				47,438										47,438		47,438
Beginning Fund Balance	6,705,214													6,705,214	6,262,000	6,705,214

Total Monthly Revenues	10,014,235	1,818,736	1,883,460	1,993,516	28,222,046	7,179,666	2,253,873	2,544,018	2,206,241	1,646,702	1,657,909	1,207,175	984,925	63,612,500	64,018,842	58,115,790
CUMULATIVE RESOURCES	10,014,235	11,832,971	13,716,431	15,709,946	43,931,992	51,111,658	53,365,531	55,909,550	58,115,790	59,762,492	61,420,400	62,627,576	63,612,500			

EXPENDITURES																
Salaries (100)	486,682	513,966	2,030,986	2,148,117	2,187,390	2,121,428	2,108,112	2,217,581	2,139,464	2,191,382	2,274,275	4,884,653	252,000	25,556,036	25,235,053	15,953,726
Employee benefits (200)	245,683	287,754	1,225,208	1,272,092	1,271,513	1,243,698	1,259,474	1,275,528	1,329,595	1,468,226	1,501,022	3,272,718	138,600	15,791,109	16,774,443	9,410,544
Purchased services (300)	939,576	852,513	747,373	1,310,592	1,012,884	1,000,070	1,050,321	1,115,323	1,061,861	1,129,271	1,212,558	854,044	571,217	12,857,604	12,751,457	9,090,514
Supplies (400)	115,232	98,980	212,994	130,768	71,033	91,980	95,615	73,120	133,325	170,956	222,263	96,261	124,351	1,636,879	1,834,428	1,023,048
Capital outlay (500)		20,029	8,350		6,528	23,276	209			25,000			33,000	116,393	108,805	58,393
Insurance/Other (600)	413,555	11,025	17,167	12,202	15,433	9,794	6,325	8,026	3,829	464	7,175	2,628	4,515	512,139	564,651	497,356
Interfund Transfers (700)	1,000,000													1,000,000	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	4,242,078	4,873,771	4,564,780	4,490,247	4,520,056	4,689,578	4,668,074	4,985,299	5,217,293	9,110,304	1,123,683	57,470,159	64,018,842	37,033,580
CUMULATIVE EXPENDITURES	3,200,728	4,984,996	9,227,074	14,100,845	18,665,625	23,155,872	27,675,928	32,365,506	37,033,580	42,018,879	47,236,172	56,346,476	57,470,159			
Month-end Fund Balance	6,813,507	6,847,975	4,489,357	1,609,102	25,266,367	27,955,786	25,689,603	23,544,043	21,082,210	17,743,613	14,184,228	6,281,099	6,142,341	6,142,341		21,082,210

* Local Revenue - Projected	36,881,548
Local Revenue included in 3/1/18 Estimate	37,084,464
Estimated 17/18 adjustment (May 2019)	202,916
Anticipated Ending Fund Balance	6,345,257

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.
 SSF Revenue projections updated to reflect November 30, 2017 estimate
 Current year property tax projections have been adjusted to reflect an actual 7% increase in assessment vs. 3% budgeted
 ODE will adjust our SSF revenue in future estimates
 County School Fund and State Timber revenue estimates adjusted to reflect actual October receipts
 SSF Revenue distribution for the 2017-19 Biennium is 50/50 rather than the usual 49/51.
 Additional EFB reserves will be needed in order to cover contractual roll up costs and maintain current programs.
 Common School Fund adjusted to reflect actual to be received per ODE
 Local Revenue updated to amount included in 3/1/18 SSF Estimate, up \$1,090,454
 Corrected December ESD Severe Disabilities Revenue - had been miscoded to special funds revenue
 Food Services State School Fund Matching recorded in February instead of March
 SSF Revenue projections updated to reflect March 1, 2018 estimate - adjusts ADM, ADM weights & local revenue estimates

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	5,489.2	5,489.2
4,902.0	4,996.5	4,929.2	5,034.0	5,386.5	5,451.6	October	5,487.6	5,481.8
4,911.5	5,004.2	4,938.1	5,034.4	5,370.3	5,456.6	November	5,477.9	5,480.3
4,915.4	4,996.7	4,932.2	5,043.3	5,359.0	5,485.7	December	5,480.6	5,480.2
4,909.2	5,202.6	4,924.0	5,044.1	5,343.8	5,470.3	January	5,480.8	5,477.7
4,905.9	4,972.6	4,918.2	5,033.6	5,307.6	5,476.7	February	5,470.6	5,475.1
4,904.4	4,950.4	4,906.8	4,999.7	5,278.7	5,463.4	March	5,438.7	5,468.5
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		
4,893.9	4,925.3	4,892.2	5,012.1	5,305.8	5,440.0	June YTD		
			Increase from PY	293.7				
			Kindi .5 to 1.0	219.7				
			Net ADM gain	74.0				

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