

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

	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 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			25,729,192	5,239,686	1,011,254	250,058	787,500	265,275	181,446	916,256	328,225	34,708,915 *	33,550,000	25,729,215
Prior years' taxes	285	158,609	174,648	194,748	82,792	137,190	89,366	46,663	54,396	58,959	63,936	94,981	96,649	1,253,221 *	1,220,000	611,082
Interest on Investments	12,580	10,022	9,331	7,737	12,924	18,127	22,879	20,608	17,614	16,009	15,834	15,614	9,129	188,408	160,000	52,594
Fees Charged to Grants			13,892	16,482	19,694	20,765	24,948	21,511	23,622	38,104	21,969	24,139	56,542	281,669	275,000	50,069
Rentals				10,083			10,083			10,083			10,083	40,332	40,000	10,083
Contributions				5,000										5,000		5,000
Other Local Income	704	3,344	38,851	65,289	89,689	65,410	74,460	67,592	63,388	58,120	94,571	75,309	163,193	859,919	874,181	197,876
INTERMEDIATE SOURCES:																
ESD - Severe Disability Support							85,000					85,000		170,000	170,000	
County School Fund					238,510			30,000			30,000		30,000	328,510 *	200,000	238,510
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	1,646,840	1,622,840	1,646,840	1,653,363			19,745,985	20,243,566	9,882,422
SSF- Prior Year																
Common School Fund							337,045						337,045	674,090 *	674,090	
State Timber					402,490			50,000			50,000		50,000	552,490 *	350,000	402,490
FEDERAL SOURCES:																
Federal Forest Fees																
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	7,128,018	3,301,875	2,133,272	2,569,359	2,093,390	2,111,120	1,211,299	1,080,872	65,561,196	64,018,842	43,931,992
CUMULATIVE RESOURCES	10,014,235	11,832,971	13,716,431	15,709,946	43,931,992	51,060,010	54,361,886	56,495,157	59,064,516	61,157,906	63,269,026	64,480,324	65,561,196			

EXPENDITURES																
Salaries (100)	486,682	513,966	2,030,986	2,148,117	2,187,390	2,184,376	2,142,382	2,207,623	2,239,033	2,191,382	2,274,275	4,884,653	252,000	25,742,864	25,235,053	7,367,141
Employee benefits (200)	245,683	287,754	1,225,208	1,272,092	1,271,513	1,419,845	1,456,820	1,457,031	1,477,761	1,468,226	1,501,022	3,272,718	138,600	16,494,271	16,774,443	4,302,250
Purchased services (300)	939,576	852,513	747,373	1,310,592	1,012,884	1,077,225	1,119,309	1,083,203	1,121,357	1,129,271	1,212,558	854,044	571,217	13,031,123	12,751,457	4,862,938
Supplies (400)	115,232	98,980	212,994	130,768	71,033	137,636	105,471	112,555	119,497	170,956	222,263	96,261	124,351	1,717,996	1,834,428	629,007
Capital outlay (500)		20,029	8,350		6,528	25,000			25,000				33,000	117,907	108,805	34,907
Insurance/Other (600)	413,555	11,025	17,167	12,202	15,433	13,640	12,427	7,432	5,826	464	7,175	2,628	4,515	523,489	564,651	469,382
Interfund Transfers (700)	1,000,005													1,000,005	1,000,005	1,000,005
Contingency (800)																2,750,000
Unappropriated Funds (800)																3,000,000
Total Monthly Expenditures	3,200,733	1,784,268	4,242,078	4,873,771	4,564,780	4,857,721	4,836,408	4,867,843	4,988,474	4,960,299	5,217,293	9,110,304	1,123,683	58,627,656	64,018,842	18,665,630
CUMULATIVE EXPENDITURES	3,200,733	4,985,001	9,227,079	14,100,850	18,665,630	23,523,352	28,359,760	33,227,603	38,216,077	43,176,376	48,393,669	57,503,973	58,627,656			
Month-end Fund Balance	6,813,502	6,847,970	4,489,352	1,609,097	25,266,362	27,536,659	26,002,126	23,267,554	20,848,439	17,981,530	14,875,356	6,976,351	6,933,540	6,933,540		25,266,362

* Local Revenue - Projected	37,517,226
Local Revenue included in 11/30/17 Estimate	35,994,010
Estimated 17/18 adjustment (May 2019)	(1,523,216)
Anticipated Ending Fund Balance	5,410,324

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.

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

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	5,483.3
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		
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		
				Increase from PY	293.7			
				Kindi .5 to 1.0	219.7			
				Net ADM gain	<u>74.0</u>			