

General Fund Revenue and Expenditure Summary (unaudited)
Fiscal Year 2017-18 YTD as of April 30, 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 Actual 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	124,312	181,446	916,256	328,225	33,951,311 *	33,550,000	32,525,384
Prior years' taxes	285	158,609	174,648	194,748	82,792	133,253	54,724	59,220	40,009	61,771	63,936	94,981	96,649	1,215,624 *	1,220,000	960,058
Interest on Investments	12,580	10,022	9,331	7,737	12,924	43,638	52,886	41,011	41,566	37,812	15,834	15,614	9,129	310,084	160,000	269,507
Fees Charged to Grants			13,892	16,482	19,694	14,674	32,975	31,856	30,727	14,798	21,969	24,139	56,542	277,750	275,000	175,099
Rentals				10,083			10,083			10,083			10,083	40,332	40,000	30,249
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	71,270	94,571	75,309	C 111,193	743,711	874,181	462,638
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	A 1,412,648			18,611,810	20,243,566	17,199,162
SSF- Prior Year											B 764,352			764,352		
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	1,520,198	2,634,757	1,207,175	932,925	64,410,845	64,018,842	59,635,988
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	59,635,988	62,270,745	63,477,920	64,410,845			

	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 Actual 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
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	2,113,799	2,274,275	4,884,653	252,000	25,478,454	25,235,053	18,067,526
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	1,289,941	1,501,022	3,272,718	138,600	15,612,824	16,774,443	10,700,484
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	1,151,928	1,212,558	854,044	571,217	12,880,262	12,751,457	10,242,442
Supplies (400)	115,232	98,980	212,994	130,768	71,033	91,980	95,615	73,120	133,325	59,249	222,263	96,261	124,351	1,525,172	1,834,428	1,082,297
Capital outlay (500)		20,029	8,350		6,528	23,276	209			6,690			33,000	98,083	108,805	65,083
Insurance/Other (600)	413,555	11,025	17,167	12,202	15,433	9,794	6,325	8,026	3,829	2,099	7,175	2,628	4,515	513,773	564,651	499,455
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	4,623,707	5,217,293	9,110,304	1,123,683	57,108,568	64,018,842	41,657,287
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	41,657,287	46,874,580	55,984,885	57,108,568			
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	17,978,701	15,396,164	7,493,035	7,302,277	7,302,277		17,978,701

Assumptions:																	
Revenue:															* Local Revenue - Projected		36,743,397
															Local Revenue included in 4/30/18 Estimate		37,084,464
															Estimated 17/18 adjustment (May 2019)		341,067
															Anticipated Ending Fund Balance		7,643,344

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
A SSF Revenue projections updated to reflect April 30, 2018 estimate - adjusts IEP and Foster counts. Increase of \$212,496
B 16-17 Final SSF Reconciliation \$595,285, less High Cost Disability Final (\$31,444); plus 17/18 HCD Estimate \$200,511
C Reduced Miscellaneous Revenue to better reflect prior year trend

	Monthly ADM - Prior Years						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	5,411.8	5,459.2
	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