

General Fund Revenue and Expenditure Summary (unaudited)
Fiscal Year 2017-18 YTD as of May 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 Actual April '18	Period 11 Actual 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	198,631	916,256	328,225	33,968,497 *	33,550,000	32,724,016
Prior years' taxes	285	158,609	174,648	194,748	82,792	133,253	54,724	59,220	40,009	61,771	127,103	94,981	96,649	1,278,791 *	1,220,000	1,087,161
Interest on Investments	12,580	10,022	9,331	7,737	12,924	43,638	52,886	41,011	41,566	37,812	37,242	15,614	9,129	331,492	160,000	306,749
Fees Charged to Grants			13,892	16,482	19,694	14,674	32,975	31,856	30,727	14,798	10,609	24,139	56,542	266,390	275,000	185,708
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	8,814	75,309	111,193	657,953	874,181	471,451
INTERMEDIATE SOURCES:																
ESD - Severe Disability Support						80,876					80,875			161,751	170,000	161,751
County School Fund					238,510			90,560		A 227,272			30,000	586,342 *	200,000	556,342
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	1,412,648			18,611,809	20,243,566	18,611,809
SSF- Prior Year											764,352			764,352		764,352
Common School Fund								241,098					241,098	482,196 *	674,090	241,098
State Timber					402,490			152,721		B 383,276			50,000	988,488 *	350,000	938,488
FEDERAL SOURCES:																
Federal Forest Fees									49,985	C 272,925				322,910		322,910
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	3,523,749	1,126,299	932,925	65,218,961	64,018,842	63,159,738
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	63,159,738	64,286,036	65,218,961			

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	2,214,771	4,884,653	252,000	25,418,950	25,235,053	20,282,297
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	1,321,338	3,122,718	138,600	15,283,140	16,774,443	12,021,822
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	D 754,348	1,202,191	571,217	12,770,198	12,751,457	10,996,790
Supplies (400)	115,232	98,980	212,994	130,768	71,033	91,980	95,615	73,120	133,325	59,249	176,292	96,261	124,351	1,479,201	1,834,428	1,258,589
Capital outlay (500)		20,029	8,350		6,528	23,276	209			6,690	10,358		33,000	108,440	108,805	75,440
Insurance/Other (600)	413,555	11,025	17,167	12,202	15,433	9,794	6,325	8,026	3,829	2,099	14,971	2,628	4,515	521,569	564,651	514,426
Interfund Transfers (700)	1,000,000											E 750,000		1,750,000	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	4,492,077	10,058,451	1,123,683	57,331,498	64,018,842	46,149,364
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	46,149,364	56,207,815	57,331,498			
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	17,010,373	8,078,221	7,887,463	7,887,463		17,010,373

Assumptions:	* Local Revenue - Projected	37,627,224
Revenue:	Local Revenue included in 4/30/18 Estimate	37,084,464
	Estimated 17/18 adjustment (May 2019)	(542,760)
	Anticipated Ending Fund Balance	7,344,702

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

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

D May Charter School payments were made June 1, increased projection for June
E Anticipated transfer if Resolution 2017/18-7 is approved

	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	5,378.6	5,449.9
	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			