

Multnomah Education Service District
Combined Fund Summary- All Funds
For the Period Ending May 31, 2010

	Revised Budget	Month to Date	Fiscal Year to Date	Projected Actual
EXPENDITURE PERSPECTIVES				
By Department				
Non-Departmental	65,000			24,000
Administration	765,974	51,022	702,437	767,516
Facilities Services	2,181,096	195,860	1,863,187	1,947,065
Business Services	2,653,247	105,442	1,925,947	2,078,692
Legal Services	355,919	20,547	297,978	335,669
Human Resources	900,508	67,824	750,067	939,318
Communication Services	1,280,803	77,621	984,729	1,111,186
Technology Services	4,929,195	352,894	3,734,132	4,680,834
Special Education	24,731,584	2,085,569	19,493,067	24,394,874
Health & Social Services	14,015,485	983,046	10,185,232	13,552,816
Instructional Services	17,723,137	3,285,556	13,186,572	17,902,122
Debt Service	551,155	479,878	548,955	551,155
Capital Improvements	515,000	3,891	503,264	515,000
Total Expenditures by Department	70,668,103	7,709,150	54,175,567	68,800,247
By Function				
Instruction	17,120,205	1,443,107	13,107,607	16,946,380
Support Services	39,956,235	3,098,213	31,362,745	38,962,183
Enterprise & Community Service	2,972,905	175,549	2,122,720	2,351,802
Facilities Acq. & Construction	515,000	3,891	471,237	482,973
Other Uses	9,552,603	2,508,512	6,562,303	9,505,754
Debt Service	551,155	479,878	548,955	551,155
Total Expenditures by Function	70,668,103	7,709,150	54,175,567	68,800,247
By Category				
Personal Services	46,451,613	3,794,226	36,581,049	46,836,472
Materials and Services	13,359,927	923,443	9,914,469	11,280,184
Capital Outlay	690,805	3,891	569,591	605,682
Debt Service	548,155	479,078	548,155	548,155
Transit Payments	9,552,603	2,508,512	6,562,303	9,505,754
SB1149 Distributions	65,000			24,000
Total Expenditures by Category	70,668,103	7,709,150	54,175,567	68,800,247

Multnomah Education Service District
Fund 1- Resolution Services Summary
For the Period Ending May 31, 2010

The Resolution Services Fund accounts for the various programs provided to the component districts as specified by the resolutions. The sources of revenues for this fund come exclusively from local property taxes and the State School Fund. In accordance with Oregon Revised Statute 334.177, 10% of these revenues are transferred to the Operating Fund and used to pay for the general operating costs of the agency. The remaining 90% is apportioned to the eight component school districts according to average daily membership weighted (ADMw).

	<u>Revised Budget</u>	<u>Month to Date</u>	<u>Fiscal Year to Date</u>	<u>Projected Actual</u>
EXPENDITURE PERSPECTIVES				
By Department				
Administration				
Facilities Services	25,195		22,489	25,195
Business Services	86,402		48,779	86,402
Human Resources	77,261	9,972	70,622	89,986
Communication Services	90,379		4,867	4,861
Technology Services	3,534,882	245,682	2,599,853	3,359,637
Special Education	7,536,936	956,955	6,405,521	8,556,472
Health & Social Services	5,461,426	472,247	4,405,144	5,502,364
Instructional Services	12,732,103	2,803,607	9,181,530	12,396,724
Total Expenditures by Department	29,544,584	4,488,463	22,738,805	30,021,641
By Function				
Instruction	6,729,870	705,571	5,561,485	7,160,590
Support Services	14,550,175	1,253,454	11,854,030	14,842,880
Enterprise & Community Service	178,054	20,926	162,723	178,054
Other Uses	8,086,485	2,508,512	5,160,567	7,840,117
Total Expenditures by Function	29,544,584	4,488,463	22,738,805	30,021,641
By Category				
Personal Services	18,080,120	1,702,998	15,147,507	19,108,736
Materials and Services	3,288,512	276,953	2,380,484	2,998,386
Capital Outlay	89,467		50,247	74,402
Transit Payments	8,086,485	2,508,512	5,160,567	7,840,117
Total Expenditures by Category	29,544,584	4,488,463	22,738,805	30,021,641

Multnomah Education Service District**Fund 2- Contracted Services Summary****For the Period Ending May 31, 2010**

The Contracted Services Fund accounts for various activities and programs provided to the eight component districts. The primary source of revenues are federal, state and local grants. In addition, component units may contract for additional services.

A maximum surcharge of 10% is added to the cost of services from this fund in order to cover the operating costs of the agency. Where grants specify a different overhead rate the lower rate is applied. These overhead charges are transferred to the Operating fund.

	Revised Budget	Month to Date	Fiscal Year to Date	Projected Actual
SOURCES AND USES				
SOURCES				
Beginning Fund Balance	11,309,260		11,309,261	11,309,260
Revenues				
Local Sources	8,780,326	4,676	2,933,798	6,177,929
State Sources	13,369,086	1,731,176	12,577,838	13,724,398
Federal Sources	7,243,920	1,577,942	5,821,978	7,851,494
Sales of Goods & Services	32,250	299	8,960	13,000
Other Revenues	139,456	29,273	209,537	244,590
Total Revenues	29,565,038	3,343,366	21,552,111	28,011,411
Transfers In & Overhead Charges				
Overhead Revenues				
Total Transfers In/Overhead				
Total Sources	40,874,298	3,343,366	32,861,372	39,320,671
USES				
Total Expenditures	30,222,195	2,074,366	22,423,918	28,903,021
Transfers Out & Overhead Charges				
Overhead Charges	2,672,442	213,585	1,753,152	2,300,670
Transfers				
Total Transfers Out/Overhead	2,672,442	213,585	1,753,152	2,300,670
Total Uses	32,894,637	2,287,927	24,177,046	31,203,690
Ending Fund Balance	7,979,661	1,055,438	8,684,320	8,116,980

Multnomah Education Service District**Fund 2- Contracted Services Summary****For the Period Ending May 31, 2010**

The Contracted Services Fund accounts for various activities and programs provided to the eight component districts. The primary source of revenues are federal, state and local grants. In addition, component units may contract for additional services.

A maximum surcharge of 10% is added to the cost of services from this fund in order to cover the operating costs of the agency. Where grants specify a different overhead rate the lower rate is applied. These overhead charges are transferred to the Operating fund.

	Revised Budget	Month to Date	Fiscal Year to Date	Projected Actual
EXPENDITURE PERSPECTIVES				
By Department				
Administration				
Business Services	77,978	2,252	61,834	77,978
Communication Services				
Technology Services				
Special Education	16,984,203	1,111,876	12,929,132	15,654,272
Health & Social Services	8,356,067	493,805	5,603,773	7,852,460
Instructional Services	4,803,947	466,433	3,829,179	5,318,311
Total Expenditures by Department	30,222,195	2,074,366	22,423,918	28,903,021
By Function				
Instruction	10,390,335	737,536	7,546,122	9,785,790
Support Services	15,570,891	1,182,207	11,516,063	15,277,846
Enterprise & Community Service	2,794,851	154,623	1,959,997	2,173,748
Other Uses	1,466,118		1,401,736	1,665,637
Total Expenditures by Function	30,222,195	2,074,366	22,423,918	28,903,021
By Category				
Personal Services	22,487,386	1,629,431	16,363,271	21,972,568
Materials and Services	6,233,353	444,935	4,619,038	5,224,943
Capital Outlay	35,338		39,873	39,873
Transit Payments	1,466,118		1,401,736	1,665,637
Total Expenditures by Category	30,222,195	2,074,366	22,423,918	28,903,021

Multnomah Education Service District**Fund 3- Debt Service Summary****For the Period Ending May 31, 2010**

The Debt Service Fund accounts for the activities associated with the agency's long-term debt, including the PERS Unfunded Actuarial Liability (UAL) Bonding and the 2004 Refunding Certificates of Participation (COP) originally used to fund the construction of Arata Creek School.

Beginning in fiscal year 2009-10, the annual debt service expense reflects only the 2004 COP issue. With regard to the PERS UAL bonds, a benefit expense is applied to all payroll to generate the funds necessary to pay this debt service. These amounts are recorded to a liability account to which the debt service payments are charged.

	Revised Budget	Month to Date	Fiscal Year to Date	Projected Actual
SOURCES AND USES				
SOURCES				
Beginning Fund Balance				
Transfers In & Overhead Charges				
Operating Fund	551,155	479,878	548,955	551,155
Total Transfers In/Overhead	551,155	479,878	548,955	551,155
Total Sources	551,155	479,878	548,955	551,155
USES				
Total Expenditures	551,155	479,878	548,955	551,155
Total Uses	551,155	479,877	548,955	551,155
Ending Fund Balance				
EXPENDITURE PERSPECTIVES				
By Department				
Debt Service	551,155	479,878	548,955	551,155
Total Expenditures by Department	551,155	479,878	548,955	551,155
By Function				
Debt Service	551,155	479,878	548,955	551,155
Total Expenditures by Function	551,155	479,878	548,955	551,155
By Category				
Materials and Services	3,000	800	800	3,000
Debt Service	548,155	479,078	548,155	548,155
Total Expenditures by Category	551,155	479,878	548,955	551,155

Multnomah Education Service District**Fund 4- Facilities Acquisition & Impro Summary****For the Period Ending May 31, 2010**

This fund accounts for facility acquisitions and improvements as well as major maintenance projects. In addition, it also accounts for the accumulation of resources for future acquisition of major software, equipment and furniture.

	<u>Revised Budget</u>	<u>Month to Date</u>	<u>Fiscal Year to Date</u>	<u>Projected Actual</u>
SOURCES AND USES				
SOURCES				
Beginning Fund Balance	969,782		993,647	993,647
Transfers In & Overhead Charges				
Resolution Services Fund	50,000			
Total Transfers In/Overhead	50,000			
Total Sources	1,019,782		993,647	993,647
USES				
Total Expenditures	515,000	3,891	503,264	515,000
Total Uses	515,000	3,891	503,263	515,000
Ending Fund Balance	504,782	(3,891)	490,383	478,647
EXPENDITURE PERSPECTIVES				
By Department				
Capital Improvements	515,000	3,891	503,264	515,000
Total Expenditures by Department	515,000	3,891	503,264	515,000
By Function				
Support Services			32,027	32,027
Facilities Acq. & Construction	515,000	3,891	471,237	482,973
Total Expenditures by Function	515,000	3,891	503,264	515,000
By Category				
Materials and Services			32,027	32,027
Capital Outlay	515,000	3,891	471,237	482,973
Total Expenditures by Category	515,000	3,891	503,264	515,000

Multnomah Education Service District
Fund 6- Operating Summary
For the Period Ending May 31, 2010

The Operating fund accounts for the indirect operating costs of the agency. In accordance with Oregon Revised Statute 334.177, 10% of local revenues from the Resolution Services fund are transferred to this fund. In addition, a maximum 10% overhead surcharge is applied to all program activities in the Contracted Services fund and credited to this fund.

	Revised Budget	Month to Date	Fiscal Year to Date	Projected Actual
EXPENDITURE PERSPECTIVES				
By Department				
Non-Departmental				
Administration	765,974	51,022	702,437	767,516
Facilities Services	2,155,901	195,860	1,840,698	1,921,870
Business Services	2,488,867	103,190	1,815,334	1,914,312
Legal Services	355,919	20,547	297,978	335,669
Human Resources	823,247	57,852	679,445	849,332
Communication Services	1,190,424	77,621	979,862	1,106,325
Technology Services	1,394,313	107,212	1,134,279	1,321,197
Special Education	210,445	16,738	158,414	184,130
Health & Social Services	197,992	16,994	176,315	197,992
Instructional Services	187,087	15,516	175,863	187,087
Total Expenditures by Department	9,770,169	662,552	7,960,625	8,785,430
By Function				
Support Services	9,770,169	662,552	7,960,625	8,785,430
Total Expenditures by Function	9,770,169	662,552	7,960,625	8,785,430
By Category				
Personal Services	5,884,107	461,797	5,070,271	5,755,168
Materials and Services	3,835,062	200,755	2,882,120	3,021,828
Capital Outlay	51,000		8,234	8,434
Total Expenditures by Category	9,770,169	662,552	7,960,625	8,785,430