



**Agenda II.B.5**  
**February 20, 2014**

**TO: Joe Gothard, Superintendent**

**FROM: Lisa K. Rider, Executive Director of Business Services**

**DATE: February 20, 2014**

**RE: Budget Analysis for the Month Ending January 31, 2014**

**RECOMMENDATION:** That the Board accept the Budget Analysis for the month ending January 31, 2014

The January Budget Reports are presented for Board information and review. The reports indicate the following:

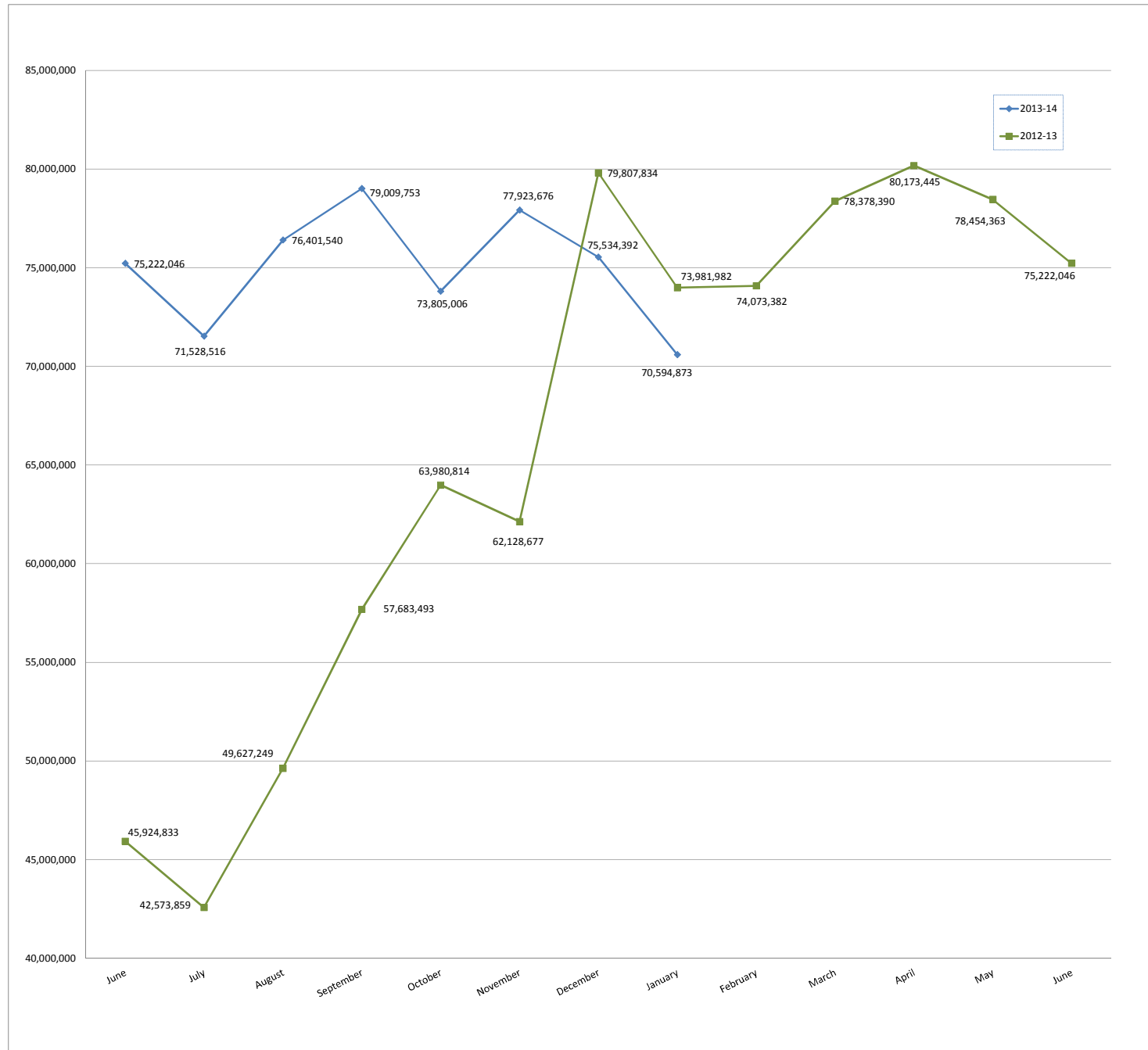
	<u>Year-to-Date Revenue</u>	<u>% of Adopted Budget</u>	<u>Year-to-Date Expenditures</u>	<u>% of Adopted Budget</u>
All Funds	\$ 81,044,548	53.60%	\$ 84,089,945	50.08%
General Fund	\$ 61,240,048	54.44%	\$ 54,930,999	47.61%

To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

Cash and Investments by Month for Last year and Current year  
Revenues Year-to-Date for Last two years and Current year  
Expenditures Year-to-Date for Last two years and Current year

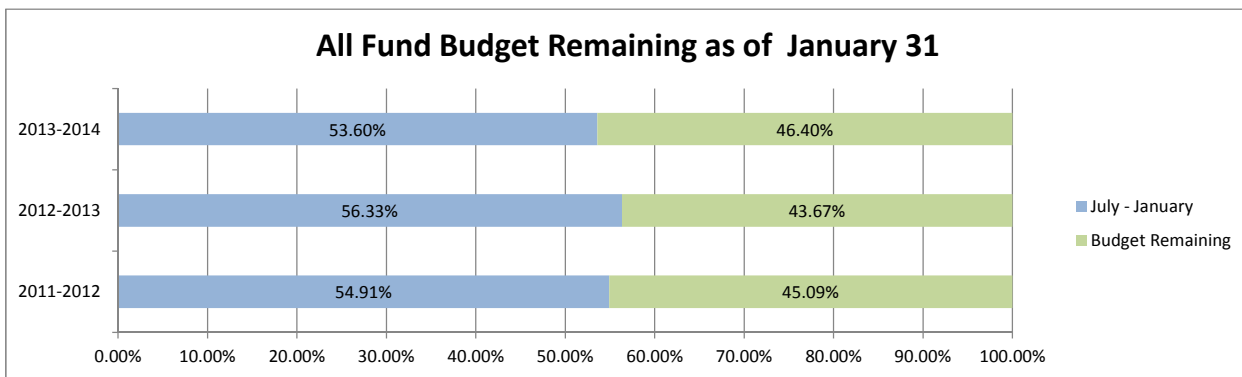
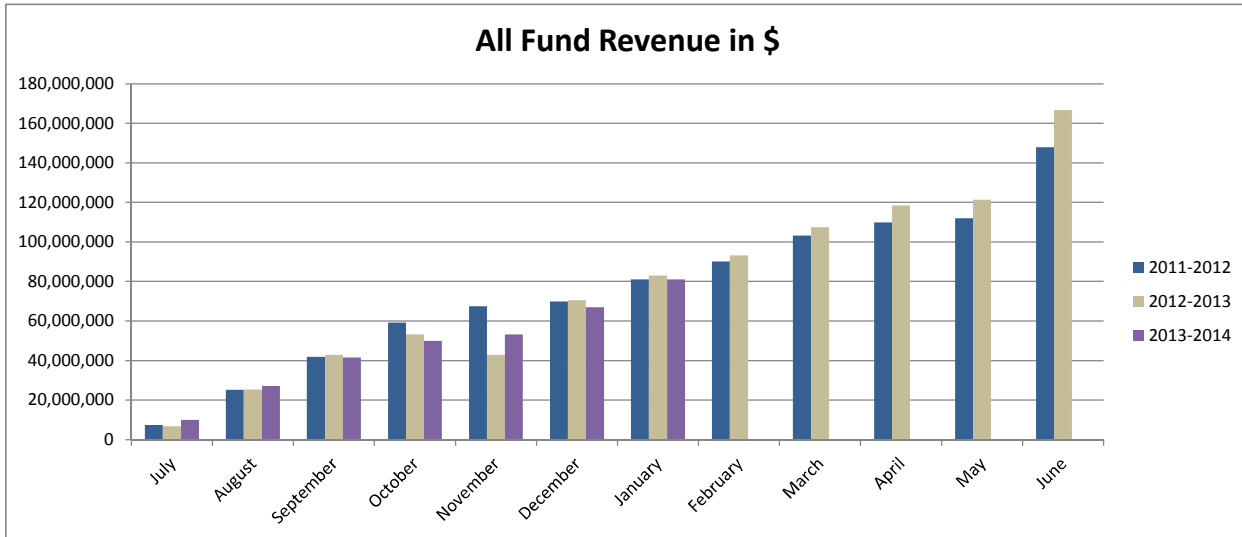
All of the reports and graphs show last year's actual figures, this year's budget and this year's activity to day. Additional detail is available upon request. I would be glad to answer any questions regarding these reports.

# ALL FUNDS CASH AND INVESTMENTS 2012-13 AND 2013-14



**REVENUE COMPARISON  
ALL FUNDS**

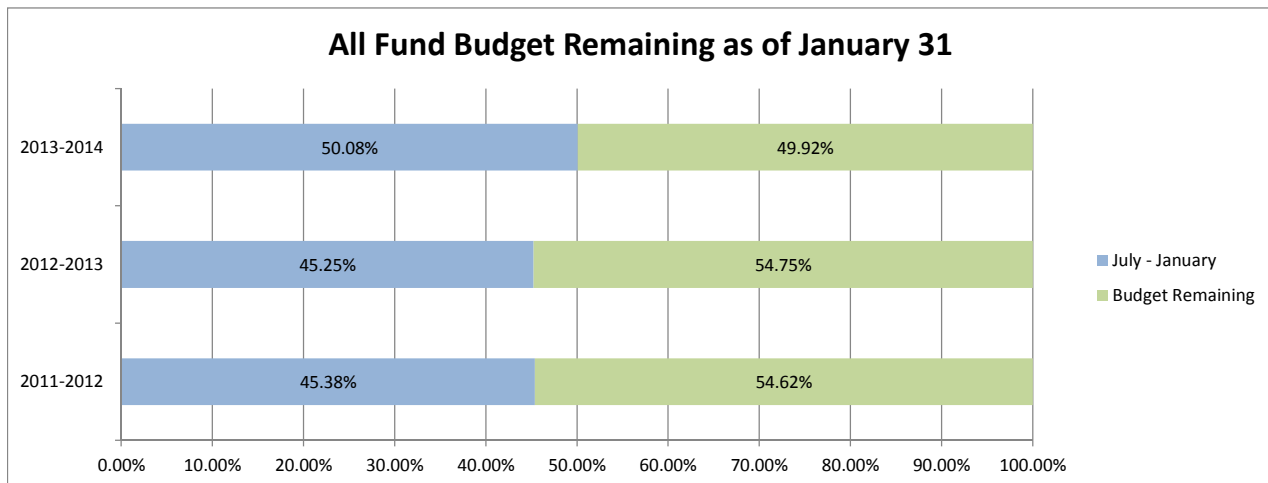
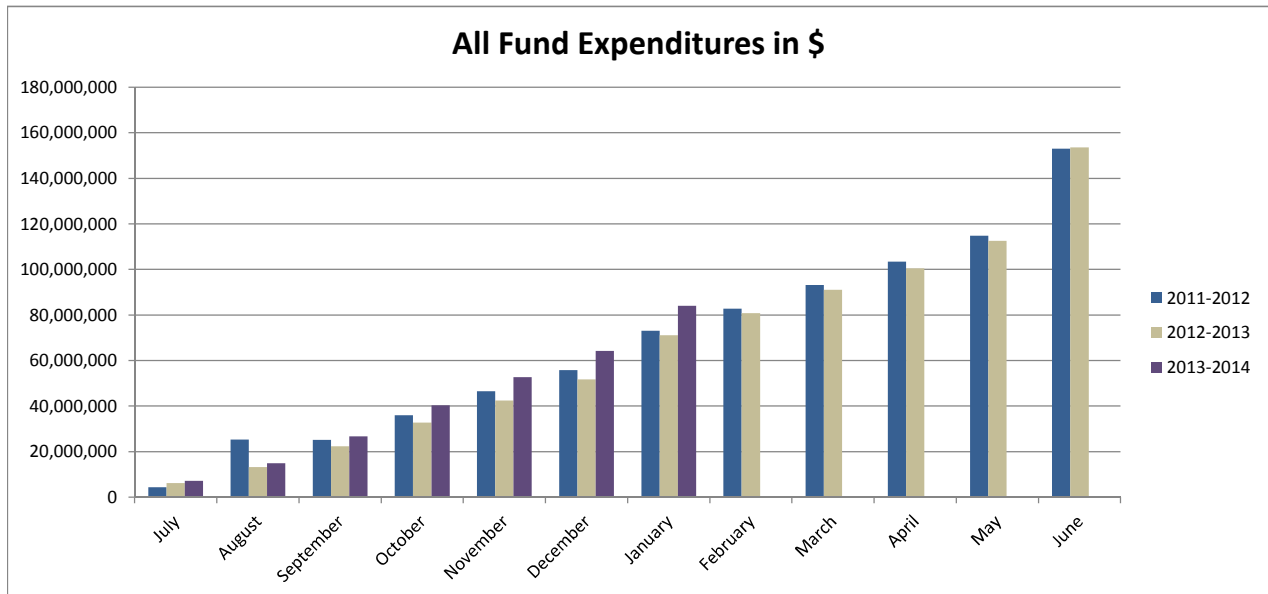
	2011-2012		2012-2013		2013-2014	
	\$	%	\$	%	\$	%
July	7,383,166	5.12%	6,717,367	4.56%	9,962,088	6.59%
August	25,261,709	17.51%	25,348,903	17.19%	27,156,320	17.96%
September	41,882,133	29.02%	42,917,836	29.11%	41,620,021	27.53%
October	59,133,007	40.97%	53,192,279	36.08%	49,945,312	33.03%
November	67,424,877	46.72%	42,858,382	29.07%	53,270,705 **	35.23%
December	69,852,511	48.40%	70,557,852	47.86%	66,951,638	44.28%
January	80,977,156	54.91%	83,041,876	56.33%	81,044,548	53.60%
February	90,046,599	61.06%	93,179,691	63.20%		
March	103,238,821	70.01%	107,347,885	72.82%		
April	109,880,526	74.51%	118,511,244	80.39%		
May	112,034,809	75.97%	121,307,518	82.28%		
June	147,941,735	100.32%	166,612,030	113.01%		
<b>BUDGET</b>	<b>147,471,770</b>	<b>100.00%</b>	<b>147,425,062</b>	<b>100.00%</b>	<b>151,200,818</b>	<b>100.00%</b>



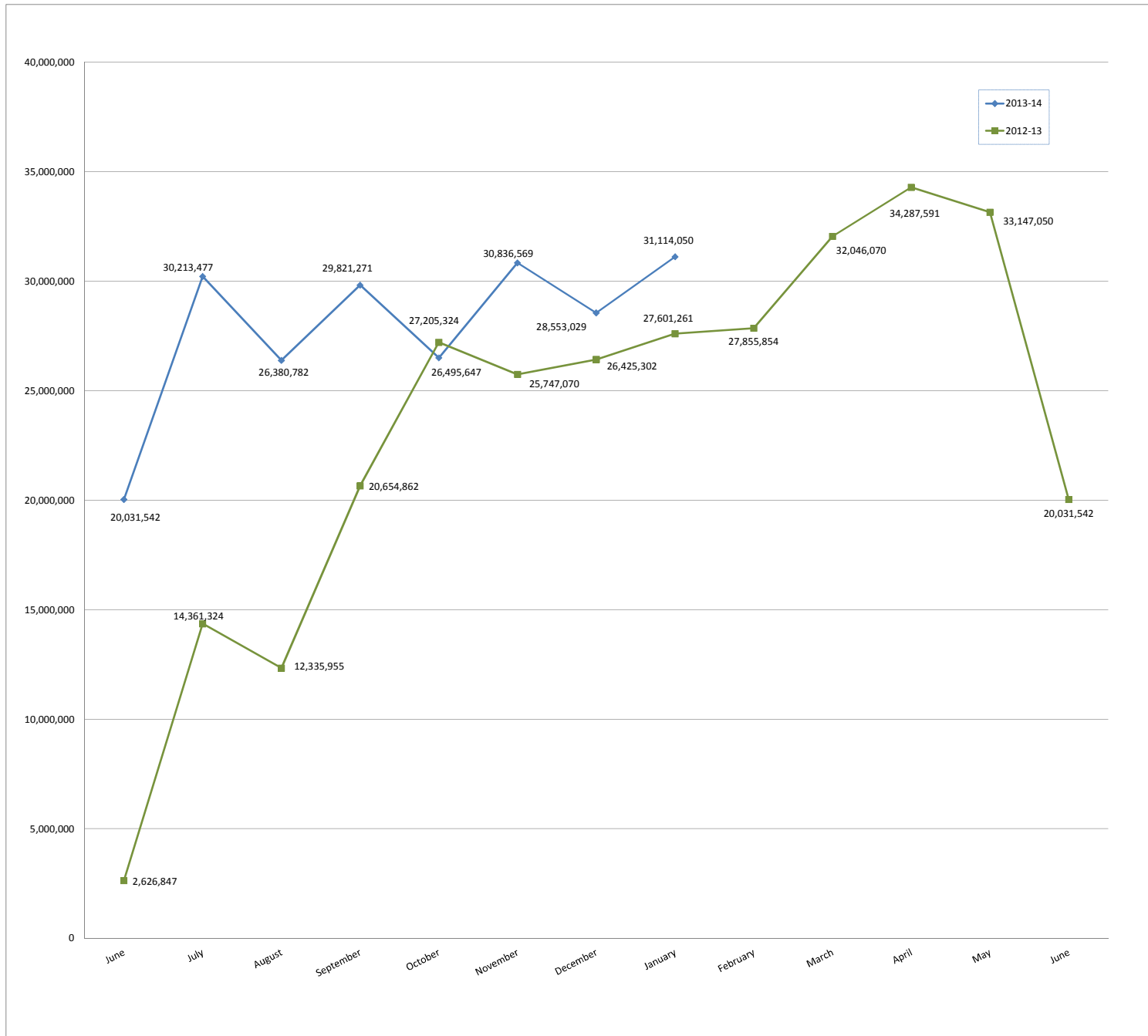
\*\* The year to year comparison will vary due to the timing of the reversal of prior year accruals.

**EXPENDITURE COMPARISON  
ALL FUNDS**

	2011-2012		2012-2013		2013-2014	
	\$	%	\$	%	\$	%
July	4,443,384	2.80%	6,237,592	3.97%	7,158,138	4.26%
August	25,261,709	17.51%	13,194,220	8.39%	14,925,772	8.89%
September	25,168,247	15.85%	22,408,191	14.25%	26,723,106	15.92%
October	35,939,090	22.64%	32,775,109	20.84%	40,284,425	23.99%
November	46,557,513	29.33%	42,419,942	26.97%	52,655,277	31.36%
December	55,841,757	35.17%	51,677,418	32.86%	64,273,426	38.28%
January	73,137,729	45.38%	71,167,003	45.25%	84,089,945	50.08%
February	82,827,435	51.39%	80,797,834	51.38%		
March	93,227,208	58.70%	91,013,593	57.87%		
April	103,394,820	64.16%	100,500,565	63.91%		
May	114,729,069	71.19%	112,589,482	71.59%		
June	152,945,362	94.91%	153,627,737	97.69%		
<b>BUDGET</b>	<b>161,149,725</b>	<b>100.00%</b>	<b>157,261,314</b>	<b>100.00%</b>	<b>167,911,404</b>	<b>100.00%</b>

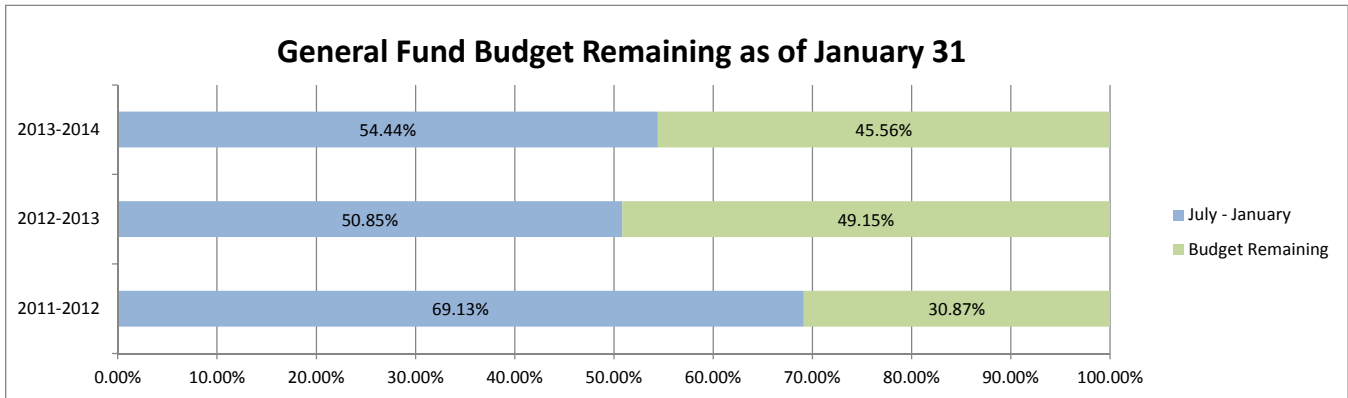
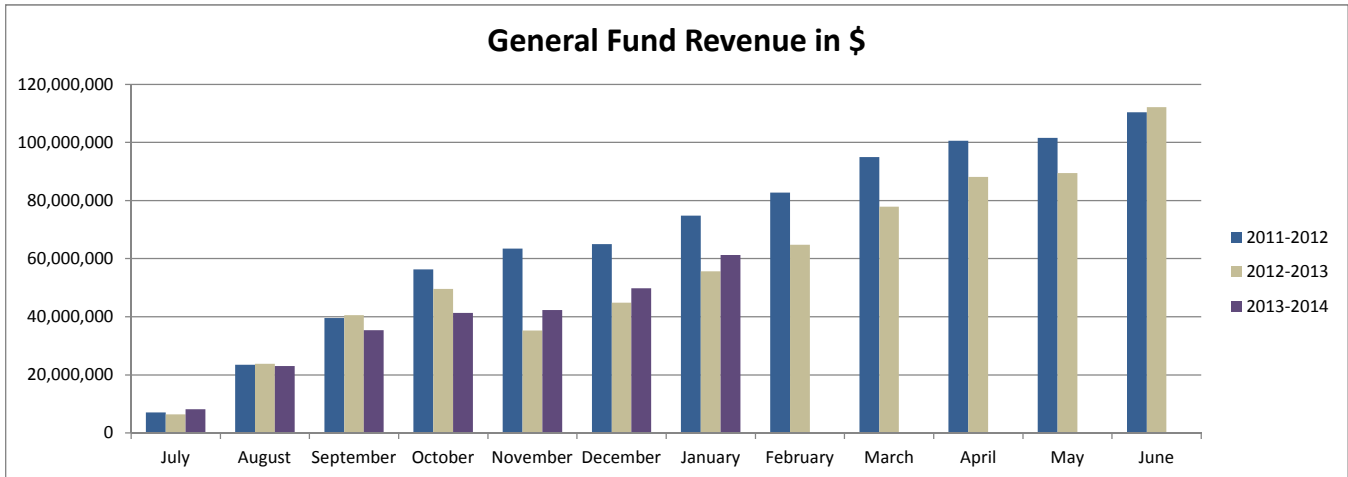


GENERAL FUND CASH AND INVESTMENTS  
2012-13 AND 2013-14



**REVENUE COMPARISON  
GENERAL FUND**

	2011-2012		2012-2013		2013-2014	
	\$	%	\$	%	\$	%
July	7,093,997	6.62%	6,416,600	5.86%	8,213,239	7.30%
August	23,532,598	21.96%	23,874,618	21.80%	23,035,862	20.48%
September	39,551,743	36.91%	40,538,045	37.02%	35,369,620	31.44%
October	56,355,393	52.59%	49,597,402	45.29%	41,313,574	36.72%
November	63,472,487	59.23%	35,235,834	32.18%	42,329,912 **	37.63%
December	65,012,573	60.67%	44,832,554	40.94%	49,821,048	44.29%
January	74,806,802	69.13%	55,686,273	50.85%	61,240,048	54.44%
February	82,739,097	79.46%	64,825,144	59.19%		
March	94,960,790	87.76%	77,846,400	71.09%		
April	100,543,940	92.91%	88,163,261	80.51%		
May	101,530,967	93.82%	89,486,592	81.71%		
June	110,320,643	101.95%	112,117,128	102.38%		
<b>BUDGET</b>	<b>108,215,137</b>	<b>100.00%</b>	<b>109,511,368</b>	<b>100.00%</b>	<b>112,496,929</b>	<b>100.00%</b>



\*\* The year to year comparison will vary due to the timing of the reversal of prior year accruals.

**EXPENDITURE COMPARISON  
GENERAL FUND**

	2011-2012		2012-2013		2013-2014	
	\$	%	\$	%	\$	%
July	1,920,659	1.72%	3,291,612	2.95%	3,493,163	3.03%
August	7,602,157	6.80%	7,718,161	6.91%	8,175,160	7.09%
September	15,549,941	13.92%	16,257,842	14.55%	16,950,675	14.69%
October	23,463,345	21.00%	24,586,322	22.00%	26,176,565	22.69%
November	32,846,900	29.40%	32,970,837	29.51%	36,060,193	31.26%
December	40,659,617	36.39%	41,323,030	36.98%	45,489,506	39.43%
January	49,371,206	44.19%	52,038,938	46.57%	54,930,999	47.61%
February	57,853,489	51.78%	60,580,030	54.22%		
March	67,054,177	60.01%	69,662,177	62.35%		
April	75,967,418	67.99%	77,809,730	69.64%		
May	85,694,257	76.70%	88,121,623	78.87%		
June	106,139,768	94.99%	110,325,578	98.74%		
<b>BUDGET</b>	<b>110,032,711</b>	<b>100.00%</b>	<b>111,732,524</b>	<b>100.00%</b>	<b>115,368,022</b>	<b>100.00%</b>

