

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

	Revised Budget	Month to Date	Fiscal Year to Date	Projected Actual
SOURCES AND USES				
SOURCES				
Beginning Fund Balance	23,875,379		24,042,575	24,042,574
Revenues				
Not Applicable				
Property Taxes	24,375,301	973,892	22,995,815	24,310,301
State School Fund	8,025,726	2,115,129	6,795,733	8,015,535
Local Sources	11,552,064	1,151,765	3,162,101	7,399,255
State Sources	13,369,086		10,545,093	13,735,723
Federal Sources	6,330,359	244,137	3,189,445	8,484,668
Investment Earnings	325,000	17,096	158,778	214,000
Sales of Goods & Services	1,927,250	49,438	1,291,261	1,444,000
SB1149 Proceeds				
Other Revenues	188,756	20,600	206,248	289,046
Total Revenues	66,093,542	4,572,057	48,344,474	63,892,528
Transfers In & Overhead Charges				
Overhead Revenues	2,672,542	2,902	1,220,718	2,299,093
Resolution Services Fund	3,265,382		1,887,413	3,164,384
Operating Fund	1,144,792		69,078	1,290,286
Total Transfers In/Overhead	7,082,716	2,902	3,177,209	6,753,763
Total Sources	97,051,637	4,574,959	75,564,258	94,688,865
USES				
Total Expenditures	70,668,103	7,095,762	41,148,562	68,713,155
Transfers Out & Overhead Charges				
Overhead Charges	2,672,442	2,902	1,220,717	2,299,093
Resolution Services Fund	593,637			593,637
Debt Service	551,155		69,078	551,155
Facilities Acq. & Improvements	50,000			
Operating	3,215,382		1,887,413	3,164,384
Risk Management Reserve				145,494
Total Transfers Out/Overhead	7,082,616	2,902	3,177,208	6,753,763
Contingency	1,896,975			
Total Uses	79,647,694	7,098,593	44,325,695	75,466,920
Ending Fund Balance	17,403,943	(2,523,636)	31,238,561	19,221,944

Multnomah Education Service District
Combined Fund Summary- All Funds
For the Period Ending March 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	50,241	600,883	767,516
Facilities Services	2,181,096	143,481	1,491,413	1,947,065
Business Services	2,653,247	110,639	1,704,302	2,073,589
Legal Services	355,919	23,498	255,943	355,669
Human Resources	900,508	69,898	613,773	876,420
Communication Services	1,280,803	76,067	822,047	1,111,186
Technology Services	4,929,195	387,943	3,060,319	4,680,834
Special Education	24,731,584	1,951,092	15,321,955	24,380,594
Health & Social Services	14,015,485	1,256,695	8,145,703	13,532,540
Instructional Services	17,723,137	3,006,876	8,564,181	17,897,587
Debt Service	551,155		69,078	551,155
Capital Improvements	515,000	19,332	498,965	515,000
Total Expenditures by Department	70,668,103	7,095,762	41,148,562	68,713,155
By Function				
Instruction	17,120,205	1,286,964	10,177,798	16,922,335
Support Services	39,956,235	2,943,932	25,191,385	38,909,841
Enterprise & Community Service	2,972,905	337,022	1,534,933	2,341,097
Facilities Acq. & Construction	515,000	19,332	466,938	482,973
Other Uses	9,552,603	2,508,512	3,708,430	9,505,754
Debt Service	551,155		69,078	551,155
Total Expenditures by Function	70,668,103	7,095,762	41,148,562	68,713,155
By Category				
Personal Services	46,451,613	3,534,157	28,915,190	46,754,536
Materials and Services	13,359,927	993,888	7,890,819	11,279,563
Capital Outlay	690,805	59,205	565,045	601,147
Debt Service	548,155		69,078	548,155
Transit Payments	9,552,603	2,508,512	3,708,430	9,505,754
SB1149 Distributions	65,000			24,000
Total Expenditures by Category	70,668,103	7,095,762	41,148,562	68,713,155

Multnomah Education Service District
Fund 1- Resolution Services Summary
For the Period Ending March 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			25,195
Business Services	86,402		48,779	86,402
Human Resources	77,261	9,141	51,044	77,261
Communication Services	90,379		9,617	4,861
Technology Services	3,534,882	294,133	2,113,107	3,359,637
Special Education	7,536,936	924,216	4,805,270	8,556,472
Health & Social Services	5,461,426	481,631	3,512,308	5,502,364
Instructional Services	12,732,103	2,542,057	5,706,432	12,745,589
Total Expenditures by Department	29,544,584	4,251,178	16,246,557	30,357,781
By Function				
Instruction	6,729,870	502,138	4,152,408	7,361,400
Support Services	14,550,175	1,230,478	9,408,929	14,978,210
Enterprise & Community Service	178,054	10,050	114,624	178,054
Other Uses	8,086,485	2,508,512	2,570,596	7,840,117
Total Expenditures by Function	29,544,584	4,251,178	16,246,557	30,357,781
By Category				
Personal Services	18,080,120	1,507,894	11,812,972	19,247,580
Materials and Services	3,288,512	234,772	1,812,989	3,195,682
Capital Outlay	89,467		50,000	74,402
Transit Payments	8,086,485	2,508,512	2,570,596	7,840,117
Total Expenditures by Category	29,544,584	4,251,178	16,246,557	30,357,781

Multnomah Education Service District
Fund 2- Contracted Services Summary
For the Period Ending March 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	10,952,064	1,151,599	2,802,060	6,689,735
State Sources	13,369,086		10,545,093	13,735,723
Federal Sources	5,072,182	244,137	3,189,445	7,226,491
Sales of Goods & Services	32,250	275	8,250	13,000
Other Revenues	139,456	19,207	166,859	240,310
Total Revenues	29,565,038	1,415,218	16,711,707	27,905,259
Total Sources	40,874,298	1,415,218	28,020,968	39,214,519
USES				
Total Expenditures	30,222,195	2,228,410	17,707,848	28,515,065
Transfers Out & Overhead Charges				
Overhead Charges	2,672,442		1,195,890	2,299,093
Total Transfers Out/Overhead	2,672,442		1,195,890	2,299,093
Total Uses	32,894,637	2,228,381	18,903,706	30,814,158
Ending Fund Balance	7,979,661	(813,166)	9,117,259	8,400,359

Multnomah Education Service District
Fund 2- Contracted Services Summary
For the Period Ending March 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	2,099	57,434	77,978
Communication Services				
Technology Services			16,768	
Special Education	16,984,203	1,013,116	10,388,653	15,639,992
Health & Social Services	8,356,067	763,747	4,529,139	7,832,184
Instructional Services	4,803,947	449,448	2,715,854	4,964,911
Total Expenditures by Department	30,222,195	2,228,410	17,707,848	28,515,065
By Function				
Instruction	10,390,335	784,826	6,025,390	9,560,935
Support Services	15,570,891	1,116,612	9,124,315	15,125,450
Enterprise & Community Service	2,794,851	326,972	1,420,309	2,163,043
Other Uses	1,466,118		1,137,834	1,665,637
Total Expenditures by Function	30,222,195	2,228,410	17,707,848	28,515,065
By Category				
Personal Services	22,487,386	1,578,436	12,966,336	21,787,875
Materials and Services	6,233,353	610,101	3,563,805	5,026,215
Capital Outlay	35,338	39,873	39,873	35,338
Transit Payments	1,466,118		1,137,834	1,665,637
Total Expenditures by Category	30,222,195	2,228,410	17,707,848	28,515,065

Multnomah Education Service District
Fund 3- Debt Service Summary
For the Period Ending March 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.

	<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				
Transfers In & Overhead Charges				
Operating Fund			69,078	
Total Transfers In/Overhead			69,078	
Total Sources			69,078	
USES				
Total Expenditures			69,078	
Total Uses			69,077	
Ending Fund Balance				
EXPENDITURE PERSPECTIVES				
By Department				
Invalid Index			69,078	
Total Expenditures by Department			69,078	
By Function				
Debt Service			69,078	
Total Expenditures by Function			69,078	
By Category				
Materials and Services				
Debt Service			69,078	
Total Expenditures by Category			69,078	

Multnomah Education Service District
Fund 4- Facilities Acquisition & Impro Summary
For the Period Ending March 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.

	Revised Budget	Month to Date	Fiscal Year to Date	Projected Actual
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	19,332	498,965	515,000
Total Uses	515,000	19,332	498,963	515,000
Ending Fund Balance	504,782	(19,332)	494,683	478,647
EXPENDITURE PERSPECTIVES				
By Department				
Capital Improvements	515,000	19,332	498,965	515,000
Total Expenditures by Department	515,000	19,332	498,965	515,000
By Function				
Support Services			32,027	32,027
Facilities Acq. & Construction	515,000	19,332	466,938	482,973
Total Expenditures by Function	515,000	19,332	498,965	515,000
By Category				
Materials and Services			32,027	32,027
Capital Outlay	515,000	19,332	466,938	482,973
Total Expenditures by Category	515,000	19,332	498,965	515,000

Multnomah Education Service District
Fund 6- Operating Summary
For the Period Ending March 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	50,241	600,883	767,516
Facilities Services	2,155,901	143,481	1,491,413	1,921,870
Business Services	2,488,867	108,540	1,598,089	1,909,209
Legal Services	355,919	23,498	255,943	355,669
Human Resources	823,247	60,757	562,729	799,159
Communication Services	1,190,424	76,067	812,430	1,106,325
Technology Services	1,394,313	93,810	930,444	1,321,197
Special Education	210,445	13,760	128,032	184,130
Health & Social Services	197,992	11,317	104,256	197,992
Instructional Services	187,087	15,371	141,895	187,087
Total Expenditures by Department	9,770,169	596,842	6,626,114	8,750,154
By Function				
Support Services	9,770,169	596,842	6,626,114	8,750,154
Total Expenditures by Function	9,770,169	596,842	6,626,114	8,750,154
By Category				
Personal Services	5,884,107	447,827	4,135,882	5,719,081
Materials and Services	3,835,062	149,015	2,481,998	3,022,639
Capital Outlay	51,000		8,234	8,434
Total Expenditures by Category	9,770,169	596,842	6,626,114	8,750,154