

St. Johns County School District
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Joseph G. Joyner, Ed.D.
Superintendent



MEMORANDUM

TO: Members of the School Board

FROM: Joseph G. Joyner, Ed.D., Superintendent of Schools

SUBJECT: Request for Acceptance of the District's Financial Statement as of October 2013

DATE: December 10, 2013

Background Information: The District's Financial Statement is routine in nature and represents financial transactions of the District through October 2013.

Strategic Plan Impact: The District's Financial Statement tracks the allocation and use of our financial resources. This helps ensure that resources are focused on the mastery of academic standards.

Educational Impact: Accurate financial reporting will allow school resources to be focused on student learning.

Fiscal Impact: This statement will allow the District to monitor the financial position of its accounts.

Recommendation: Acceptance of the District's Financial Statement.

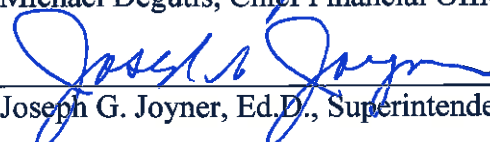
Action Required: Acceptance of the Superintendent's recommendation.

Reviewed and submitted for approval by: Dawn Posey, C.P.A., Director of Accounting & Payroll.

Respectfully submitted,



Michael Degutis, Chief Financial Officer



Joseph G. Joyner, Ed.D., Superintendent of Schools

Budget Summary-General Fund

Revenue Source:

	Original Budgeted	Budgeted	Revenues	Percent of Revenue Budget	
	Revenue Allotments	Revenue Allotments	Received	2013-14	2012-13
Federal	\$500,000.00	\$200,000.00	\$60,206.71	30.10%	22.02%
State	\$107,758,499.00	\$113,086,530.60	\$35,208,085.03	31.13%	33.97%
Local	\$111,547,167.00	\$116,242,958.59	\$2,035,024.67	1.75%	1.78%
Total Revenue	\$219,805,666.00	\$229,529,489.19	\$37,303,316.41	16.25%	16.28%
Other Financing Sources - Transfers In	\$5,502,071.00	\$5,502,071.00	\$1,990,553.16	36.18%	0.24%
Nonspendable Fund Balance	\$0.00	\$408,685.99	\$0.00	0.00%	0.00%
Restricted Fund Balance	\$0.00	\$411,842.35	\$0.00	0.00%	0.00%
Committed Fund Balance	\$0.00	\$9,840,195.49	\$0.00	0.00%	0.00%
Assigned Balance	\$20,054,653.35	\$34,230,880.32	\$0.00	0.00%	0.00%
Unassigned Balance	\$0.00	\$22,533,439.54	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$245,362,390.35	\$302,456,603.88	\$39,293,869.57	12.99%	14.40%

Appropriations and Expenditures/Encumbrances by Object:

<u>Appropriations</u>	Original Budgeted	Budgeted	Expenditures &	% of 2013-14	% of 2012-13
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	Allotments
Salaries - General	\$144,548,053.10	\$144,972,832.23	\$131,270,374.48	90.55%	93.73%
Benefits - General	\$47,425,044.00	\$48,716,914.94	\$42,884,815.62	88.03%	86.47%
Salaries - Programs/Grants	\$10,914,588.25	\$14,732,335.90	\$8,496,877.44	57.67%	54.73%
Benefits - Programs/Grants	\$2,371,693.00	\$4,515,058.30	\$2,758,572.72	61.10%	61.50%
Purchased Services	\$14,671,844.00	\$23,541,467.09	\$10,517,982.33	44.68%	46.97%
Energy Services	\$8,332,173.00	\$8,470,839.45	\$2,587,909.26	30.55%	23.47%
Materials & Supplies	\$13,769,917.00	\$17,187,681.55	\$3,134,420.79	18.24%	37.15%
Capital Outlay	\$945,965.00	\$4,983,022.52	\$1,374,877.16	27.59%	96.29%
Other Expenses	\$2,383,113.00	\$2,945,572.73	\$687,787.22	23.35%	18.83%
Total Appropriations, Expenditures, and Encumbrances	\$245,362,390.35	\$270,065,524.71	\$203,713,417.02	75.43%	80.11%
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$408,685.99	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$0.00	\$31,982,393.18	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$245,362,390.35	\$302,456,603.88	\$203,713,417.02	67.35%	80.11%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted	Budgeted	Expenditures &	% of 2013-14	% of 2012-13
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	Allotments
Instruction	\$153,076,156.20	\$162,568,550.81	\$122,188,752.74	75.16%	80.28%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$14,147,106.25	\$14,623,182.40	\$13,477,058.53	92.16%	90.84%
Instructional Media Service	\$4,433,122.00	\$4,767,497.72	\$4,022,527.60	84.37%	85.43%
Instruction & Curriculum Dev. Services	\$4,414,189.80	\$4,785,053.88	\$3,325,709.80	69.50%	74.31%
Instructional Staff Training Services	\$344,737.00	\$2,769,552.43	\$2,696,282.53	97.35%	658.48%
Instruction Related Technology	\$5,636,115.00	\$5,652,138.85	\$4,522,600.04	80.02%	78.05%
Board	\$704,790.00	\$732,235.80	\$458,092.95	62.56%	59.29%
General Administration	\$340,758.00	\$341,028.60	\$289,459.59	84.88%	90.22%
School Administration	\$13,091,319.00	\$13,855,543.56	\$13,000,480.52	93.83%	96.97%
Facilities Acquisition & Construction	\$3,306,925.60	\$6,465,222.39	\$3,023,290.61	46.76%	63.55%
Fiscal Services	\$1,774,945.00	\$1,789,777.70	\$1,511,506.17	84.45%	70.95%
Central Services	\$3,378,706.50	\$3,420,104.35	\$2,928,726.94	85.63%	84.58%
Pupil Transportation Services	\$11,645,243.00	\$11,800,276.35	\$8,985,528.85	76.15%	71.75%
Operation of Plant	\$20,844,531.23	\$21,587,139.60	\$12,838,164.72	59.47%	61.66%
Maintenance of Plant	\$7,736,040.77	\$8,217,131.42	\$6,356,456.50	77.36%	75.46%
Administrative Technology Services	\$578,304.00	\$710,742.86	\$591,722.41	83.25%	103.09%
Community Services	\$109,401.00	\$5,980,346.19	\$2,518,560.45	42.11%	69.01%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$978,518.07	0.00%	0.00%
Total Instruction and Support Services	\$245,362,390.35	\$270,065,524.71	\$203,713,417.02	75.43%	80.11%
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$0.00	\$32,391,079.17	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$245,362,390.35	\$302,456,603.88	\$203,713,417.02	67.35%	80.11%

GENERAL FUND

Account Title	2013/14 Estimated Revenue	Revenue as of 10/31/13	Balance	Percent Collected	
				Current Year	Prior Year
Revenue Source:					
<i>Federal:</i>					
R.O.T.C.	\$200,000.00	\$60,206.71	\$139,793.29	30.10%	11.60%
Misc Federal Direct	\$0.00	\$0.00	\$0.00	0.00%	30.36%
Total Federal (Direct and Indirect)	\$200,000.00	\$60,206.71	\$139,793.29	30.10%	22.02%
<i>State:</i>					
Florida Education Finance Program	\$70,395,718.00	\$21,918,994.00	\$48,476,724.00	31.14%	33.45%
Work Force Development	\$4,467,374.00	\$1,489,128.00	\$2,978,246.00	33.33%	0.00%
Adults with Disabilities	\$86,000.00	\$18,275.00	\$67,725.00	21.25%	0.00%
Pari-Mutuel Distribution	\$206,750.00	\$0.00	\$206,750.00	0.00%	0.00%
State License Tax	\$40,000.00	\$8,957.08	\$31,042.92	22.39%	20.37%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$35,099,133.00	\$11,699,712.00	\$23,399,421.00	33.33%	32.17%
Voluntary Pre-Kindergarten	\$686,164.00	\$28,006.57	\$658,157.43	4.08%	2.47%
Full Service Schools	\$76,364.60	\$22,909.38	\$53,455.22	30.00%	30.00%
Florida School Recognition Program	\$2,016,898.00	\$0.00	\$2,016,898.00	0.00%	0.00%
Miscellaneous State	\$12,129.00	\$22,103.00	(\$9,974.00)	182.23%	0.00%
Total State	\$113,086,530.60	\$35,208,065.03	\$77,878,445.57	31.13%	33.97%
<i>Local:</i>					
District School Tax	\$109,668,208.00	\$0.00	\$109,668,208.00	0.00%	0.00%
Tax Redemptions	\$324,100.00	\$211,495.11	\$112,604.89	65.26%	66.82%
Rent	\$81,993.10	\$114,223.10	(\$32,230.00)	139.31%	141.65%
School Age Child Care Fees (Day Care and Camp Fees)	\$4,134,737.89	\$879,942.18	\$3,254,795.71	21.28%	22.95%
Miscellaneous Local, including Interest	\$1,433,919.60	\$734,267.43	\$699,652.17	51.21%	142.90%
Federal Indirect Cost	\$600,000.00	\$95,096.85	\$504,903.15	15.85%	10.73%
Total Local	\$116,242,958.59	\$2,035,024.67	\$114,207,933.92	1.75%	1.78%
Total Revenue	\$229,529,489.19	\$37,303,316.41	\$192,226,172.78	16.25%	16.28%
Other Financing Sources - Transfers In	\$5,502,071.00	\$1,990,553.16	\$3,511,517.84	36.18%	0.24%
Fund Balance - July 1, 2013	\$67,425,043.69	\$0.00	\$67,425,043.69	0.00%	0.00%
Adjustment to Beginning Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$302,456,603.88	\$39,293,869.57	\$263,162,734.31	12.99%	14.40%

GENERAL FUND

Account Title	Budget	Expenditures As of 10/31/13	Encumbered As of 10/31/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Instruction	\$162,568,550.81	\$30,484,724.41	\$91,704,028.33	\$40,379,798.07	75.16%	80.28%
<i>Instruction Support Services:</i>						
Pupil Personnel Services	\$14,623,182.40	\$3,210,233.18	\$10,266,825.35	\$1,146,123.87	92.16%	90.84%
Instructional Media Services	\$4,767,497.72	\$1,004,124.77	\$3,018,402.83	\$744,970.12	84.37%	85.43%
Instruction & Curriculum Development	\$4,785,053.88	\$1,078,740.36	\$2,246,969.44	\$1,459,344.08	69.50%	74.31%
Instructional Staff Training Services	\$2,769,552.43	\$656,978.08	\$2,039,304.45	\$73,269.90	97.35%	658.48%
Instruction Related Technology	\$5,852,138.85	\$2,214,743.14	\$2,307,856.90	\$1,129,538.81	80.02%	78.05%
Board	\$732,235.60	\$234,745.20	\$223,347.75	\$274,142.65	62.56%	59.29%
General Administration	\$341,028.60	\$102,444.13	\$187,015.46	\$51,569.01	84.88%	90.22%
School Administration	\$13,855,543.56	\$4,130,625.88	\$8,869,834.64	\$855,083.04	93.83%	96.97%
Facilities Acquisition & Construction	\$6,465,222.39	\$1,136,289.90	\$1,887,000.71	\$3,441,931.78	46.76%	63.55%
Fiscal Services	\$1,789,777.70	\$520,789.37	\$990,736.80	\$278,271.53	84.45%	70.95%
Central Services	\$3,420,104.35	\$973,028.80	\$1,955,698.14	\$491,377.41	85.63%	84.58%
Pupil Transportation Services	\$11,800,276.35	\$3,162,427.72	\$5,823,099.13	\$2,814,749.50	76.15%	71.75%
Operation of Plant	\$21,587,139.60	\$6,347,681.34	\$6,490,483.38	\$8,748,974.88	59.47%	61.66%
Maintenance of Plant	\$8,217,131.42	\$2,488,311.27	\$3,888,145.23	\$1,860,674.92	77.36%	75.46%
Administrative Technology Services	\$710,742.86	\$266,731.44	\$324,990.97	\$119,020.45	83.25%	103.09%
Community Services	\$5,980,346.19	\$816,282.89	\$1,702,277.56	\$3,461,785.74	42.11%	69.01%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$978,518.07	\$0.00	(\$978,518.07)	0.00%	0.00%
Total Instruction and Support Services	\$270,065,524.71	\$59,807,399.95	\$143,906,017.07	\$68,352,107.69	75.43%	80.11%
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance/Contribution - July 1, 2013	\$32,391,079.17	\$0.00	\$0.00	\$32,391,079.17	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$302,456,603.88	\$59,807,399.95	\$143,906,017.07	\$98,743,186.86	67.35%	80.11%

NOTES:

1) "Unallocated Employee Benefits" are benefits that have not been distributed within the General Fund as of this report date.
 Last year at this time \$544,600.63 in "Unallocated Employee Benefits" had not been distributed.

Budget Summary-Debt Service

Revenue Source:

	Original Budgeted	Budgeted	Revenues	Percent of Revenue Budget	
	Revenue	Revenue		2013-14	2012-13
	<u>Allotments</u>	<u>Allotments</u>	<u>Received</u>		
Federal	\$721,635.20	\$721,635.20	\$360,817.60	50.00%	50.00%
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$0.00	\$0.00	\$341.89	0.00%	0.00%
Total Revenue	\$721,635.20	\$721,635.20	\$361,159.49	50.05%	50.01%
Transfers In	\$18,958,337.00	\$18,958,337.00	\$975,558.87	5.15%	0.00%
Refunding Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$1,882,352.94	\$1,882,352.94	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$21,562,325.14	\$21,562,325.14	\$1,336,718.36	6.20%	2.16%

Appropriations and Expenditures/Encumbrances by Object:

	Original Budgeted	Budgeted	Expenditure &	% of 2013-14	% of 2012-13
	Expense Allotments	Expense Allotments		Encumbrances	Allotments
Redemption of Principal	\$15,353,529.41	\$15,353,529.41	\$0.00	0.00%	0.00%
Interest	\$6,198,795.00	\$6,198,795.00	\$395,200.00	6.38%	7.01%
Dues and Fees	\$10,000.73	\$10,000.73	\$277.86	2.78%	40.00%
Refunded Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$21,562,325.14	\$21,562,325.14	\$395,477.86	1.83%	2.18%
Transfer Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$21,562,325.14	\$21,562,325.14	\$395,477.86	1.83%	2.18%

DEBT SERVICE FUND

Account Title	2013/14 Estimated Revenue	Revenue as of 10/31/13	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
<i>Federal:</i>					
IRS Interest Subsidy	\$721,635.20	\$360,817.60	\$360,817.60	50.00%	50.00%
Total Federal	\$721,635.20	\$360,817.60	\$360,817.60	50.00%	50.00%
<i>State:</i>					
CO&DS Withheld for SBE/COBI Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<i>Local:</i>					
I & S Taxes	\$0.00	\$341.57	(\$341.57)	0.00%	0.00%
Interest, Including Profit on Investment	\$0.00	\$0.32	(\$0.32)	0.00%	0.00%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$0.00	\$341.89	(\$341.89)	0.00%	0.00%
Total Revenue	\$721,635.20	\$361,159.49	\$360,475.71	50.05%	50.01%
Transfers in from Capital Projects	\$18,958,337.00	\$975,558.87	\$17,982,778.13	5.15%	0.00%
Proceeds of Refunding Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Premium on Refunding Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue and Transfers	\$19,679,972.20	\$1,336,718.36	\$18,343,253.84	6.79%	2.27%
Fund Balance - July 1, 2013	\$1,882,352.94	\$0.00	\$1,882,352.94	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$21,562,325.14	\$1,336,718.36	\$20,225,606.78	6.20%	2.16%

DEBT SERVICE FUND

Account Title	Budget	Expenditures As of 10/31/13	Encumbered As of 10/31/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Redemption of Principal	\$15,353,529.41	\$0.00	\$0.00	\$15,353,529.41	0.00%	0.00%
Interest	\$6,198,795.00	\$395,200.00	\$0.00	\$5,803,595.00	6.38%	7.01%
Dues and Fees	\$10,000.73	\$277.86	\$0.00	\$9,722.87	2.78%	40.00%
Payments to Refunded Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$21,562,325.14	\$395,477.86	\$0.00	\$21,166,847.28	1.83%	2.18%
Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - Reserved for Debt Service - July 1, 2013	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$21,562,325.14	\$395,477.86	\$0.00	\$21,166,847.28	1.83%	2.18%

Budget Summary-Capital Projects

Revenue Source:

	Original Budgeted	Budgeted	Revenues	Percent of Revenue Budget	
	Revenue <u>Allotments</u>	Revenue <u>Allotments</u>	<u>Received</u>	2013-14	2012-13
CO&DS Distributed to Districts	\$240,700.00	\$240,700.00	\$0.00	0.00%	0.00%
COBI	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Public Education Capital Outlay (PECO)	\$6,000,000.00	\$6,000,000.00	\$0.00	0.00%	0.00%
Class Size Reduction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
District Local Capital Improvement Tax	\$27,217,457.00	\$27,217,457.00	\$51,562.73	0.19%	0.19%
Impact Fees & Gas Tax Refunds	\$10,000,000.00	\$10,000,000.00	\$4,210,018.87	42.10%	25.35%
School Concurrency Proportionate Share Mitigation	\$785,502.00	\$785,502.00	\$863,484.20	109.93%	0.00%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$43,888.57	29.26%	1.96%
Total Revenue	\$44,393,659.00	\$44,393,659.00	\$5,168,954.37	11.64%	4.49%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$93,905,155.00	\$93,905,155.00	\$0.00	0.00%	0.00%
Total Revenue and Other Financing Sources	\$138,298,814.00	\$138,298,814.00	\$5,168,954.37	3.74%	1.49%

Appropriations and Expenditures/Encumbrances by Object:

	Original Budgeted	Budgeted	Expenditure &	% of 2013-14	% of 2012-13
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	Allotments
Library Books	\$2,102.00	\$2,102.00	\$0.00	0.00%	97.34%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$78,123,533.00	\$78,123,533.00	\$40,013,591.03	51.22%	5.21%
Furniture, Fixtures, and Equipment	\$5,093,066.00	\$5,093,066.00	\$1,400,162.66	27.49%	30.75%
Motor Vehicles/Buses	\$3,485,126.00	\$3,485,126.00	\$1,964,501.40	56.37%	2.79%
Land	\$0.00	\$0.00	\$13,394.75	0.00%	0.00%
Improvements Other Than Buildings	\$4,642,166.00	\$4,642,166.00	\$724,024.13	15.60%	16.89%
Remodeling and Renovations	\$22,705,433.00	\$22,705,433.00	\$3,435,150.17	15.13%	33.41%
Computer Software	\$200.00	\$200.00	\$0.00	0.00%	0.00%
Redemption of Principal and Interest	\$68,254.00	\$68,254.00	\$27,301.48	40.00%	33.33%
Total Appropriations, Expenditures, and Encumbrance	\$114,119,880.00	\$114,119,880.00	\$47,578,125.62	41.69%	15.06%
Transfers Out	\$23,960,311.00	\$23,960,311.00	\$2,963,572.21	12.37%	0.00%
Fund Balance	\$218,623.00	\$218,623.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$138,298,814.00	\$138,298,814.00	\$50,541,697.83	36.55%	11.23%

CAPITAL PROJECTS FUND

Account Title	2013/14 Estimated Revenue	Revenue as of 10/31/13	Balance	Percent Collected	
				Current Year	Prior Year
<i>Revenue Source:</i>					
CO&DS Distributed to District	\$240,700.00	\$0.00	\$240,700.00	0.00%	0.00%
COBI	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Public Education Capital Outlay (PECO)	\$6,000,000.00	\$0.00	\$6,000,000.00	0.00%	0.00%
Class Size Reduction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
District Local Capital Improvement Tax	\$27,217,457.00	\$51,562.73	\$27,165,894.27	0.19%	0.19%
Impact Fees	\$10,000,000.00	\$4,210,018.87	\$5,789,981.13	42.10%	25.35%
School Concurrency Proportionate Share Mitigation	\$785,502.00	\$863,484.20	(\$77,982.20)	109.93%	0.00%
Misc Local, including Interest	\$150,000.00	\$43,888.57	\$106,111.43	29.26%	1.96%
Total Revenue	\$44,393,659.00	\$5,168,954.37	\$39,224,704.63	11.64%	4.49%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue and Other Financing Sources	\$44,393,659.00	\$5,168,954.37	\$39,224,704.63	11.64%	4.49%
Fund Balance - July 1, 2013	\$93,905,155.00	\$0.00	\$93,905,155.00	0.00%	0.00%
Total Revenue, Other Financing Sources and Fund Balance	\$138,298,814.00	\$5,168,954.37	\$133,129,859.63	3.74%	1.49%

CAPITAL PROJECTS FUND

Account Title	Budget	Expenditures As of 10/31/13	Encumbered As of 10/31/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Library Books	\$2,102.00	\$0.00	\$0.00	\$2,102.00	0.00%	97.34%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$78,123,533.00	\$5,438,408.99	\$34,575,182.04	\$38,109,941.97	51.22%	5.21%
Furniture, Fixtures, and Equipment	\$5,093,066.00	\$960,178.36	\$439,984.30	\$3,692,903.34	27.49%	30.75%
Motor Vehicles/Buses	\$3,485,126.00	\$0.00	\$1,964,501.40	\$1,520,624.80	56.37%	2.79%
Land	\$0.00	\$1,798.13	\$11,596.62	(\$13,394.75)	0.00%	0.00%
Improvements Other Than Buildings	\$4,642,166.00	\$480,729.62	\$243,294.51	\$3,918,141.87	15.60%	16.89%
Remodeling and Renovations	\$22,705,433.00	\$2,206,663.58	\$1,228,486.59	\$19,270,282.83	15.13%	33.41%
Computer Software	\$200.00	\$0.00	\$0.00	\$200.00	0.00%	0.00%
Redemption of Principal and Interest	\$68,254.00	\$27,301.48	\$0.00	\$40,952.52	40.00%	33.33%
Total Appropriations, Expenditures, and Encumbrances	\$114,119,880.00	\$9,115,080.16	\$38,463,045.46	\$66,541,754.38	41.69%	15.06%
Transfer to General Fund	\$4,751,974.00	\$1,988,013.34	\$0.00	\$2,763,960.66	41.84%	0.00%
Transfers to Debt Service	\$18,958,337.00	\$975,558.87	\$0.00	\$17,982,778.13	5.15%	0.00%
Transfers to FCTC	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0.00%	0.00%
Fund Balance - July 1, 2013	\$218,623.00	\$0.00	\$0.00	\$218,623.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$138,298,814.00	\$12,078,652.37	\$38,463,045.46	\$87,757,116.17	36.55%	11.23%

Budget Summary-Food Service

Revenue Source:

	Original Budgeted	Budgeted	Revenues Received	Percent of Revenue Budget	
	Revenue Allotments	Revenue Allotments		2013-14	2012-13
Federal Through State	\$4,011,397.00	\$4,011,397.00	\$633,642.46	15.80%	1.84%
State	\$64,000.00	\$64,000.00	\$0.00	0.00%	0.00%
Local	\$7,581,563.00	\$7,581,563.00	\$2,370,466.14	31.27%	30.84%
Total Revenue	\$11,656,960.00	\$11,656,960.00	\$3,004,108.60	25.77%	20.85%
Reserve for Inventories	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$1,129,456.76	\$1,129,456.76	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$12,786,416.76	\$12,786,416.76	\$3,004,108.60	23.49%	20.14%

Appropriations and Expenditures/Encumbrances by Object:

	Original Budgeted	Budgeted	Expenditures & Encumbrances	% of 2013-14	% of 2012-13
	Expense Allotments	Expense Allotments		Allotments	Allotments
Salaries	\$3,555,242.58	\$3,555,242.58	\$3,418,044.44	96.14%	94.95%
Employee Benefits	\$1,759,845.08	\$1,759,845.08	\$1,578,369.65	89.69%	94.86%
Purchased Services	\$193,200.00	\$193,200.00	\$130,939.11	67.77%	51.76%
Energy Services	\$134,500.00	\$134,500.00	\$101,948.97	75.80%	63.15%
Materials & Supplies	\$5,274,147.00	\$5,274,147.00	\$2,280,228.79	43.23%	44.17%
Capital Outlay	\$160,000.00	\$160,000.00	\$113,479.95	70.92%	11.87%
Other Expenses	\$330,000.00	\$330,000.00	\$13,459.23	4.08%	3.73%
Total Appropriations, Expenditures, and Encumbrances	\$11,406,934.66	\$11,406,934.66	\$7,636,470.14	66.95%	66.28%
Transfers	\$250,000.00	\$250,000.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$1,129,482.10	\$1,129,482.10	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$12,786,416.76	\$12,786,416.76	\$7,636,470.14	59.72%	62.86%

FOOD SERVICE FUND

Account Title	2013/14 Estimated Revenue	Revenue as of 10/31/13	Balance	Percent Collected	
				Current Year	Prior Year
<i>Revenue Source:</i>					
<i>Federal through State:</i>					
National School Lunch Act	\$3,485,697.00	\$608,584.54	\$2,877,112.46	17.46%	0.00%
U.S.D.A. Donated Food	\$460,700.00	\$0.00	\$460,700.00	0.00%	0.00%
Summer Food Service Program	\$65,000.00	\$25,057.92	\$39,942.08	38.55%	122.05%
Total Federal through State	\$4,011,397.00	\$633,642.46	\$3,377,754.54	15.80%	1.84%
<i>State:</i>					
School Breakfast Supplement	\$27,000.00	\$0.00	\$27,000.00	0.00%	0.00%
School Lunch Supplement	\$37,000.00	\$0.00	\$37,000.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$64,000.00	\$0.00	\$64,000.00	0.00%	0.00%
<i>Local:</i>					
Food Service Sales	\$7,328,563.00	\$2,361,505.10	\$4,967,057.90	32.22%	31.89%
Misc Local, including Interest	\$253,000.00	\$8,961.04	\$244,038.96	3.54%	0.87%
Total Local	\$7,581,563.00	\$2,370,466.14	\$5,211,096.86	31.27%	30.84%
Total Revenue	\$11,656,960.00	\$3,004,108.60	\$8,652,851.40	25.77%	20.85%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - July 1, 2013	\$1,129,456.76	\$0.00	\$1,129,456.76	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$12,786,416.76	\$3,004,108.60	\$9,782,308.16	23.49%	20.14%

FOOD SERVICE FUND

	Budget	Expenditures As of 10/31/13	Encumbered As of 10/31/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Salaries	\$3,555,242.58	\$820,909.13	\$2,597,135.31	\$137,198.14	96.14%	94.95%
Employee Benefits	\$1,759,845.08	\$360,372.78	\$1,217,996.87	\$181,475.43	89.69%	94.86%
Purchased Services	\$193,200.00	\$25,924.50	\$105,014.61	\$62,260.89	67.77%	51.76%
Energy Services	\$134,500.00	\$26,493.87	\$75,455.10	\$32,551.03	75.80%	63.15%
Materials & Supplies	\$5,274,147.00	\$1,152,914.78	\$1,127,314.01	\$2,993,918.21	43.23%	44.17%
Capital Outlay	\$160,000.00	\$87,903.75	\$25,576.20	\$46,520.05	70.92%	11.87%
Other Expenses	\$330,000.00	\$13,459.23	\$0.00	\$316,540.77	4.08%	3.73%
Total Appropriations, Expenditures, and Encumbrances	\$11,406,934.66	\$2,487,978.04	\$5,148,492.10	\$3,770,464.52	66.95%	66.28%
Transfers Out	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - July 1, 2013	\$1,129,482.10	\$0.00	\$0.00	\$1,129,482.10	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$12,786,416.76	\$2,487,978.04	\$5,148,492.10	\$5,149,946.62	59.72%	62.86%

Budget Summary-Federal Projects

Revenue Source:

	Original Budgeted	Budgeted	Revenues	Percent of	
	Revenue	Revenue	Received	Revenue Budget	Revenue Budget
	<u>Allotments</u>	<u>Allotments</u>		<u>2013-14</u>	<u>2012-13</u>
Federal Direct	\$936,659.00	\$936,671.66	\$218,601.86	23.34%	24.17%
Federal Through State	\$11,182,381.00	\$11,857,798.72	\$2,549,954.34	21.50%	19.58%
Total Revenue	\$12,119,040.00	\$12,794,470.38	\$2,768,556.20	21.84%	19.93%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted	Budgeted	Expenditures &	% of 2013-14	% of 2012-13
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	<u>Allotments</u>
Instruction	\$5,500,285.75	\$6,016,068.73	\$3,592,295.44	59.71%	48.44%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$2,251,922.46	\$2,258,405.61	\$2,046,055.64	90.60%	99.24%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$2,002,996.09	\$2,039,023.71	\$1,626,751.19	79.78%	82.04%
Instructional Staff Training	\$1,676,743.32	\$1,741,802.27	\$1,005,752.42	57.74%	30.93%
General Administration	\$639,584.38	\$640,459.87	\$94,996.78	14.83%	11.04%
School Administration	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pupil Transportation Services	\$47,258.00	\$50,942.70	\$6,463.74	12.69%	15.72%
Operation of Plant	\$250.00	\$261.98	\$45.53	17.38%	70.40%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$0.00	\$47,505.51	\$60,452.53	127.25%	0.00%
Total Instructional and Support Services	\$12,119,040.00	\$12,794,470.38	\$8,432,813.27	65.91%	59.41%

FEDERAL PROJECTS

Account Title	2013/14 Estimated Revenue	Revenue as of 10/31/13	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
Federal Direct	\$936,671.66	\$218,601.86	\$718,069.80	23.34%	24.17%
<i>Federal Through State:</i>					
Vocational Education Acts	\$371,939.00	\$85,961.25	\$285,977.75	23.11%	29.60%
Workforce Investment Act	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Individuals With Disabilities Education Act	\$6,516,922.39	\$1,326,656.33	\$5,190,266.06	20.36%	20.75%
Elementary and Secondary Ed Act, Title 1	\$3,854,378.28	\$877,285.17	\$2,977,093.11	22.76%	15.58%
Adult General Education	\$328,315.00	\$28,875.67	\$299,439.33	8.80%	0.00%
Safe & Drug-Free Schools - Title IV	\$0.00	\$0.00	\$0.00	0.00%	0.00%
ESEA Title II - Eisenhower Professional Development	\$626,192.75	\$187,281.52	\$438,911.23	29.91%	25.13%
Other Federal Through State	\$160,051.30	\$43,894.40	\$116,156.90	27.43%	26.62%
Total Federal Through State	\$11,857,798.72	\$2,549,954.34	\$9,307,844.38	21.50%	19.58%
Total Revenue	\$12,794,470.38	\$2,768,556.20	\$10,025,914.18	21.64%	19.93%

FEDERAL PROJECTS

Account Title	Budget	Expenditures As of 10/31/13	Encumbered As of 10/31/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Instruction	\$6,016,068.73	\$1,061,283.95	\$2,531,011.49	\$2,423,773.29	59.71%	48.44%
<i>Instructional Support Services:</i>						
Pupil Personnel Services	\$2,258,405.61	\$547,649.58	\$1,498,406.06	\$212,349.97	90.60%	99.24%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$2,039,023.71	\$536,457.38	\$1,090,293.81	\$412,272.52	79.78%	82.04%
Instructional Staff Training	\$1,741,802.27	\$503,117.47	\$502,634.95	\$736,049.85	57.74%	30.93%
General Administration	\$640,459.87	\$94,996.78	\$0.00	\$545,463.09	14.83%	11.04%
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pupil Transportation Services	\$50,942.70	\$6,463.74	\$0.00	\$44,478.96	12.69%	15.72%
Operation of Plant	\$261.98	\$45.53	\$0.00	\$216.45	17.38%	70.40%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$47,505.51	\$18,541.77	\$41,910.76	(\$12,947.02)	127.25%	0.00%
Total Instructional and Support Services	\$12,794,470.38	\$2,768,556.20	\$5,664,257.07	\$4,361,657.11	65.91%	59.41%

Budget Summary-Targeted ARRA Stimulus Fund

Revenue Source:

	Original Budgeted Revenue <u>Allotments</u>	Budgeted Revenue <u>Allotments</u>	Revenues <u>Received</u>	Percent of Revenue Budget	
				<u>2013-14</u>	<u>2012-13</u>
Federal Through State	\$62,185.77	\$61,413.12	\$61,413.12	100.00%	0.00%
Total Revenue	\$62,185.77	\$61,413.12	\$61,413.12	100.00%	0.00%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted <u>Expense Allotments</u>	Budgeted <u>Expense Allotments</u>	Expenditures & <u>Encumbrances</u>	% of 2013-14 <u>Allotments</u>	% of 2012-13 <u>Allotments</u>
Instruction	\$62,185.77	\$61,413.12	\$61,413.12	100.00%	0.00%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Staff Training	\$0.00	\$0.00	\$0.00	0.00%	0.00%
General Administration	\$0.00	\$0.00	\$0.00	0.00%	0.00%
School Administration	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Operation of Plant	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$62,185.77	\$61,413.12	\$61,413.12	100.00%	0.00%

TARGETED ARRA STIMULUS FUND

Account Title	2013/14 Estimated Revenue	Revenue as of 10/31/13	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
<i>Federal Through State:</i>					
Individuals With Disabilities Education Act	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Elementary and Secondary Ed Act, Title 1	\$61,413.12	\$61,413.12	\$0.00	100.00%	0.00%
Miscellaneous Federal Through State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Federal Through State	<u>\$61,413.12</u>	<u>\$61,413.12</u>	<u>\$0.00</u>	100.00%	0.00%
Total Revenue	<u>\$61,413.12</u>	<u>\$61,413.12</u>	<u>\$0.00</u>	100.00%	0.00%

TARGETED ARRA STIMULUS FUND

Account Title	Budget	Expenditures As of 10/31/13	Encumbered As of 10/31/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Instruction	\$61,413.12	\$61,413.12	\$0.00	\$0.00	100.00%	0.00%
<i>Instructional Support Services:</i>						
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Staff Training	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
General Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Operation of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$61,413.12	\$61,413.12	\$0.00	\$0.00	100.00%	0.00%

Budget Summary-Race to the Top

Revenue Source:

	Original Budgeted Revenue <u>Allotments</u>	Budgeted Revenue <u>Allotments</u>	Revenues <u>Received</u>	Percent of Revenue Budget	
				<u>2013-14</u>	<u>2012-13</u>
Federal Through State	\$286,769.76	\$286,769.76	\$137,303.48	47.88%	59.18%
Total Revenue	\$286,769.76	\$286,769.76	\$137,303.48	47.88%	59.18%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted <u>Expense Allotments</u>	Budgeted <u>Expense Allotments</u>	Expenditures & <u>Encumbrances</u>	% of 2013-14 <u>Allotments</u>	% of 2012-13 <u>Allotments</u>
Instruction	\$12,457.94	\$12,457.94	\$12,457.94	100.00%	17.10%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Svcs	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Staff Training	\$216,042.64	\$216,042.64	\$367,224.22	169.98%	0.00%
Instruction Related Technology	\$0.00	\$0.00	\$0.00	0.00%	0.00%
General Administration	\$4,315.18	\$4,315.18	\$100.07	2.32%	0.00%
School Administration	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$53,954.00	\$53,954.00	\$111,871.78	207.35%	99.00%
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Operation of Plant	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$286,769.76	\$286,769.76	\$491,654.01	171.45%	142.65%

RACE TO THE TOP

Account Title	2013/14 Estimated Revenue	Revenue as of 10/31/13	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
<i>Federal Through State:</i>					
Race to the Top	\$286,769.76	\$137,303.48	\$149,466.28	47.88%	59.18%
Total Federal Through State	\$286,769.76	\$137,303.48	\$149,466.28	47.88%	59.18%
Total Revenue	\$286,769.76	\$137,303.48	\$149,466.28	47.88%	59.18%

RACE TO THE TOP

Account Title	Budget	Expenditures As of 10/31/13	Encumbered As of 10/31/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Instruction	\$12,457.94	\$12,457.94	\$0.00	\$0.00	100.00%	17.10%
<i>Instructional Support Services:</i>						
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Staff Training	\$216,042.64	\$88,602.54	\$278,621.68	(\$151,181.58)	169.98%	0.00%
Instruction Related Technology	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
General Administration	\$4,315.18	\$100.07	\$0.00	\$4,215.11	2.32%	0.00%
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$53,954.00	\$36,142.93	\$75,728.85	(\$57,917.78)	207.35%	99.00%
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Operation of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$286,769.76	\$137,303.48	\$354,350.53	(\$204,884.25)	171.45%	142.65%