

St. Johns County School District
40 Orange Street
St. Augustine, Florida 32084
(904) 547-7500
www.stjohns.k12.fl.us

Joseph G. Joyner, Ed.D.
Superintendent



MEMORANDUM

TO: Members of the School Board

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

RE: Request for Acceptance of District's Financial Statement
as of September 2009

DATE: November 10, 2009

Background Information: The District's Financial Statement is routine in nature and represents financial transactions of the District through September 2009.

Strategic Plan Impact: Our financial statement tracks the allocation and use of our monetary resources. This allows resources to be focused on student mastery of our academic standards.

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

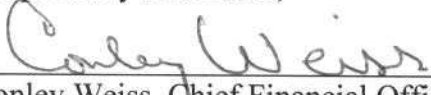
Fiscal Impact: This statement will allow the District to monitor the financial position of its accounts.

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,


Conley Weiss, Chief Financial Officer

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

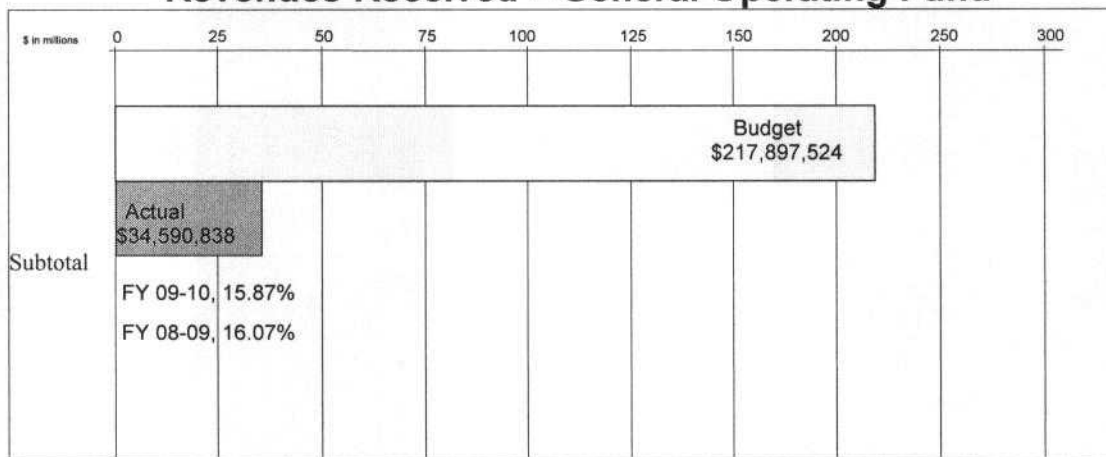
**St. Johns County School District
Monthly Financial Report
As of September 30, 2009**

General Operating Fund

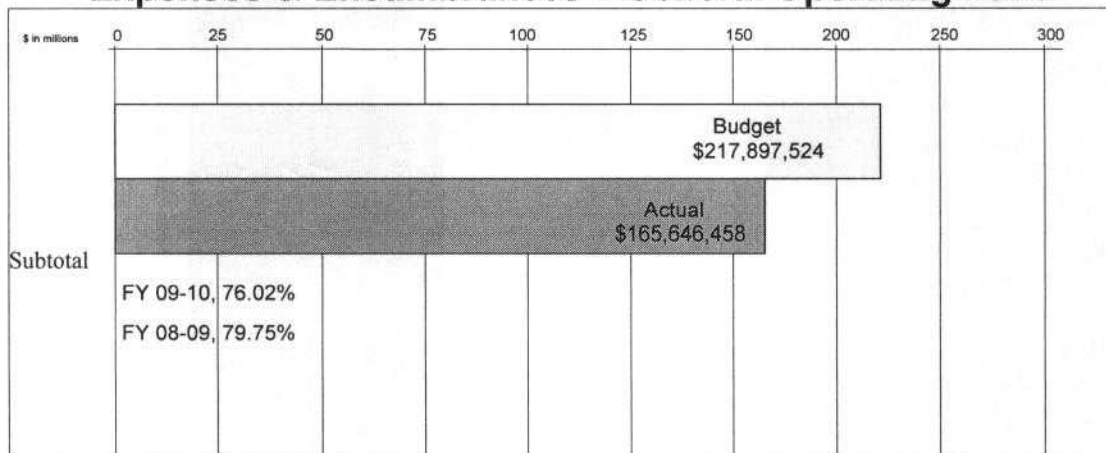
The majority of revenues for the General Operating Fund are derived from two major sources, The Department of Education and the St. Johns County Tax Collector's Office. The District receives monthly disbursements from the Department of Education, based on a statewide payment schedule. Local tax dollar receipts are billed, collected and distributed to the School District by the St. Johns County Tax Collector's Office.

The following graphs depict a comparison of the General Operating Fund's budget to actual for revenue and expenses/encumbrances in relation to the same period last fiscal year.

Revenues Received – General Operating Fund



Expenses & Encumbrances – General Operating Fund

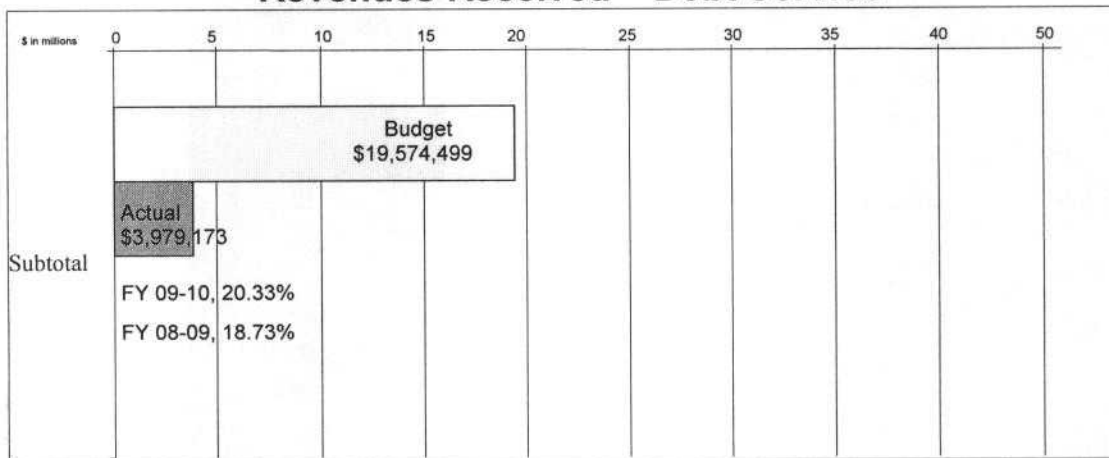


Debt Service

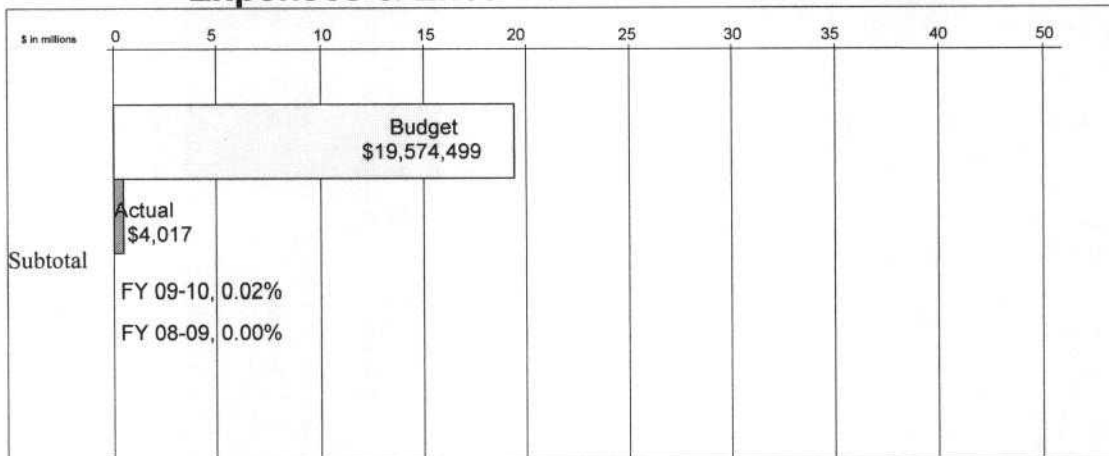
Expenditures for Debt Service are based on principal and interest payment schedules, established by legal indentures and approved by the Board. Receipts of revenues are dependent on the inflow of tax dollars received from the Tax Collector's Office.

The following graphs depict a comparison of the Debt Service Fund's budget to actual for revenue and expenses /encumbrances in relation to the same period last fiscal year.

Revenues Received – Debt Service



Expenses & Encumbrances – Debt Service



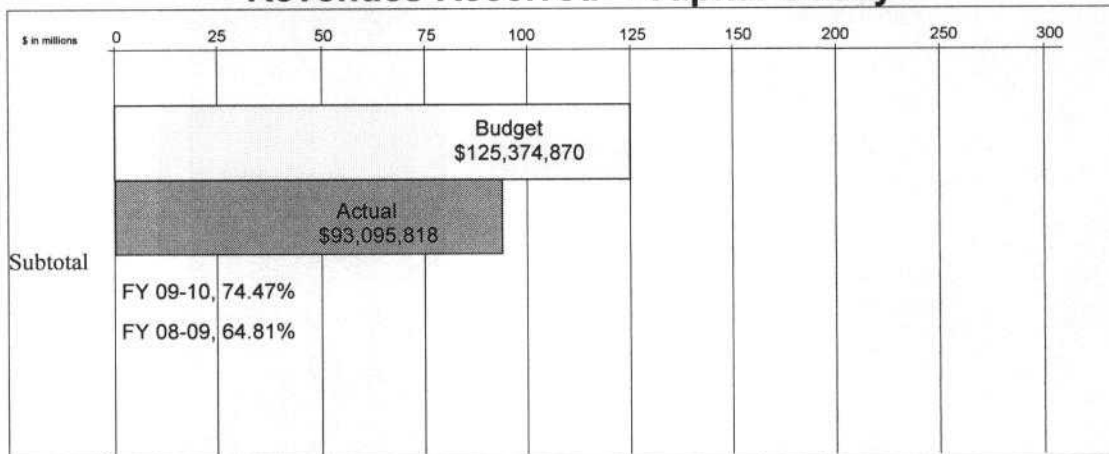
Capital Outlay

Capital Outlay expenditures are subject to the status of completion of the various projects within the School District. Expenditures within object categories may change, as a project progresses, and budget amendments may need to be processed to reflect these object classification adjustments.

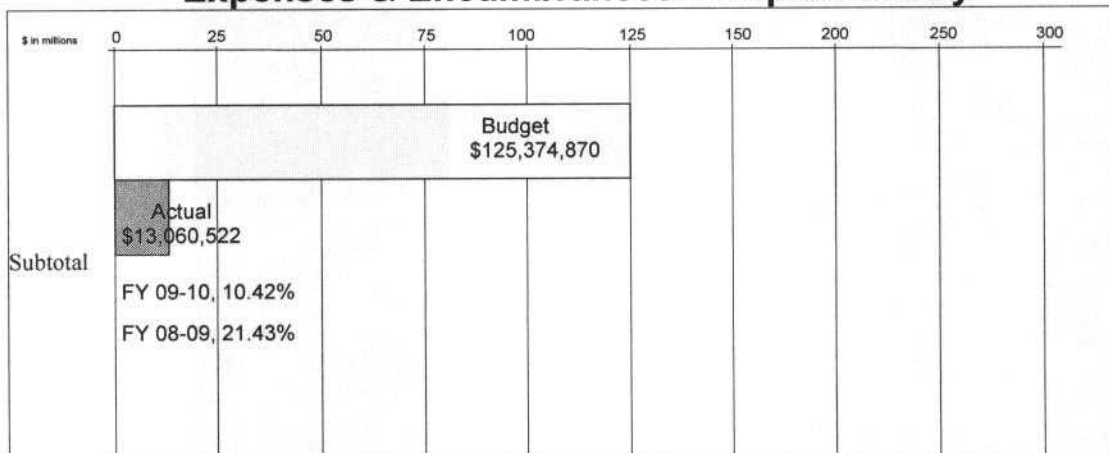
Revenue is dependent primarily upon two (2) major sources. The flow of tax dollars from the Tax Collector's Office and The Department of Education for PECO funds. PECO requests are based on the completion status of the project for which the funds are allocated.

The following graphs depict a comparison of the Capital Outlay Fund's budget to actual for revenue and expenses /encumbrances in relation to the same period last fiscal year.

Revenues Received – Capital Outlay



Expenses & Encumbrances – Capital Outlay

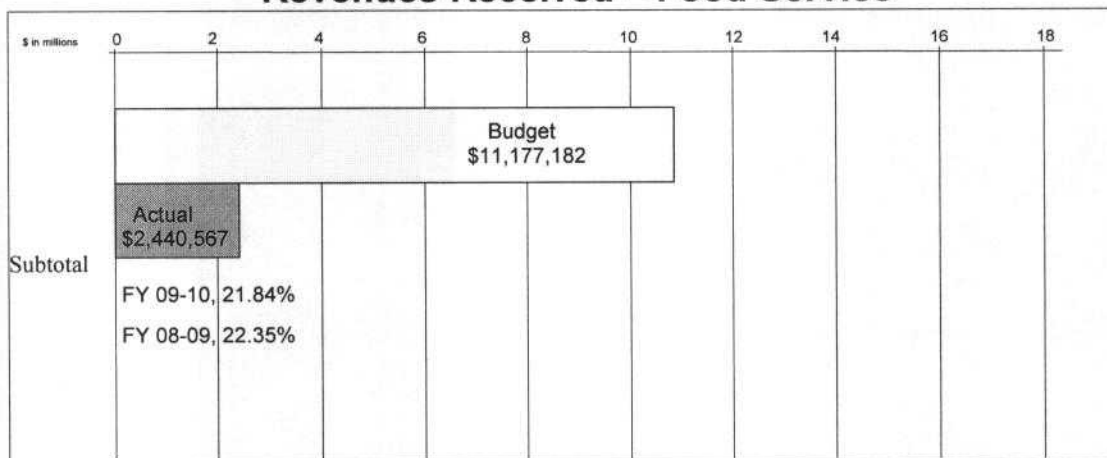


Food Service

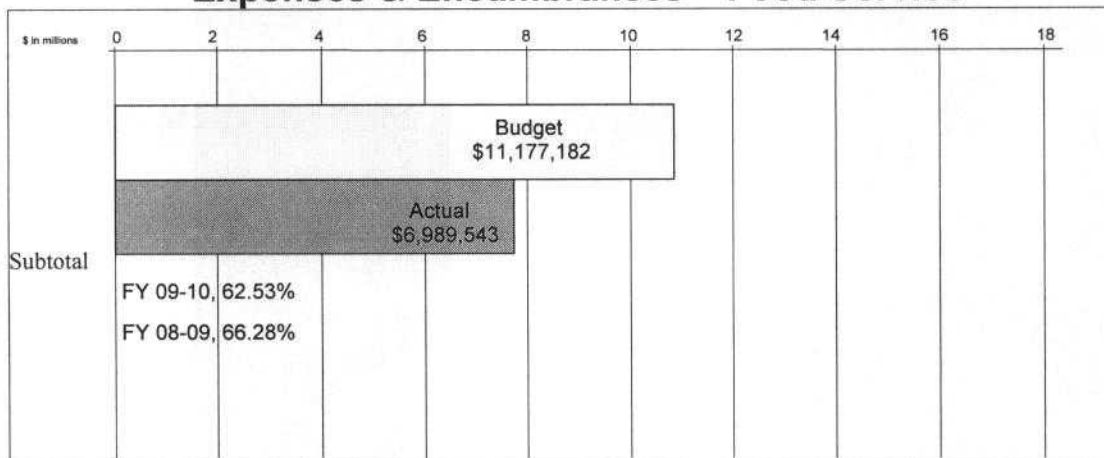
Revenue is dependent upon student participation and is derived from food sales and matching reimbursements from the State and Federal governments. No variations were noted in the Food Service fund.

The following graphs depict a comparison of the Food Service Fund's budget to actual for revenue and expenses /encumbrances in relation to the same period last fiscal year.

Revenues Received – Food Service



Expenses & Encumbrances – Food Service



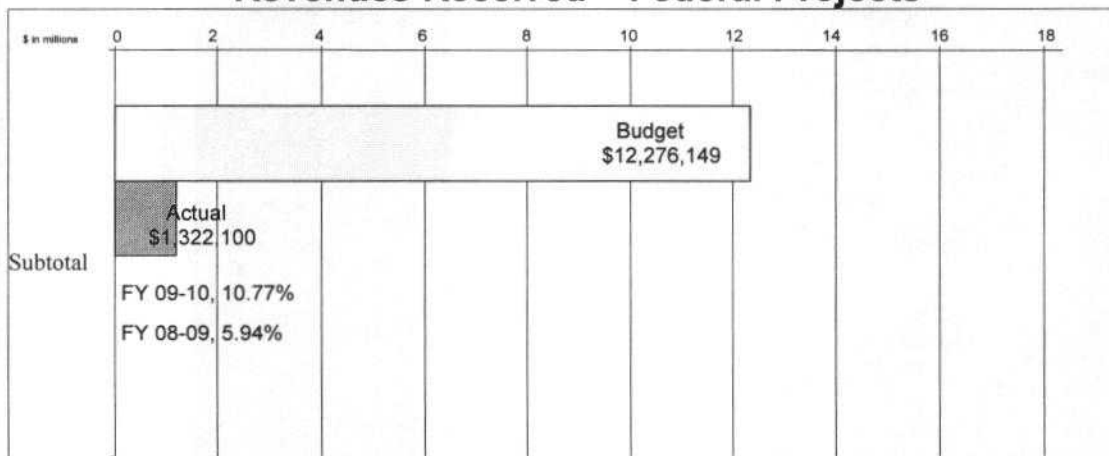
Federal Projects

Budgets for Federal Projects are based on the Florida Department of Education's approval of the project. As new projects are approved, they are added to the budget and are expended according to Federal and State project guidelines.

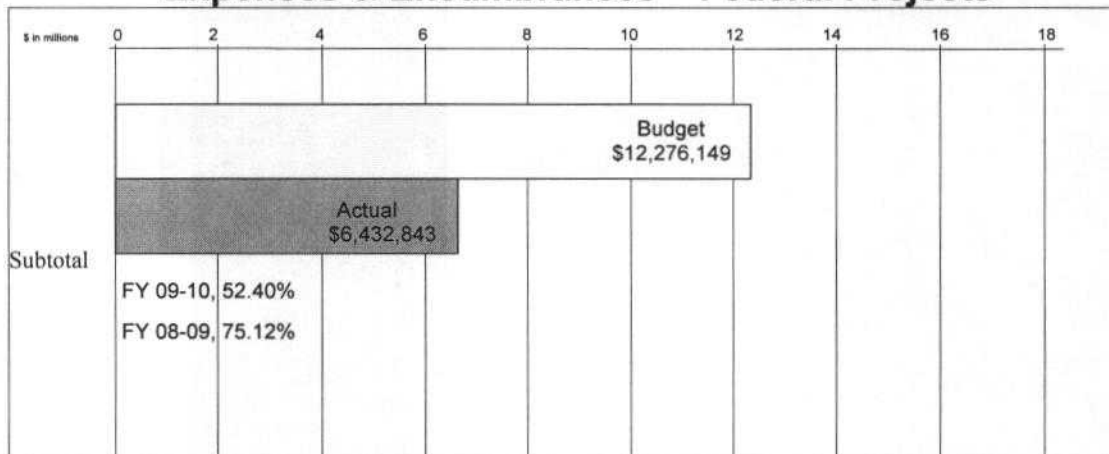
Cash to cover expenditures is requested on an as-needed basis from the Florida Department of Education. The request is based on current month's expenditures. Revenue is recognized at the time expenditures are made.

The following graphs depict a comparison of the Federal Projects Fund's budget to actual for revenue and expenses /encumbrances in relation to the same period last fiscal year.

Revenues Received – Federal Projects



Expenses & Encumbrances – Federal Projects

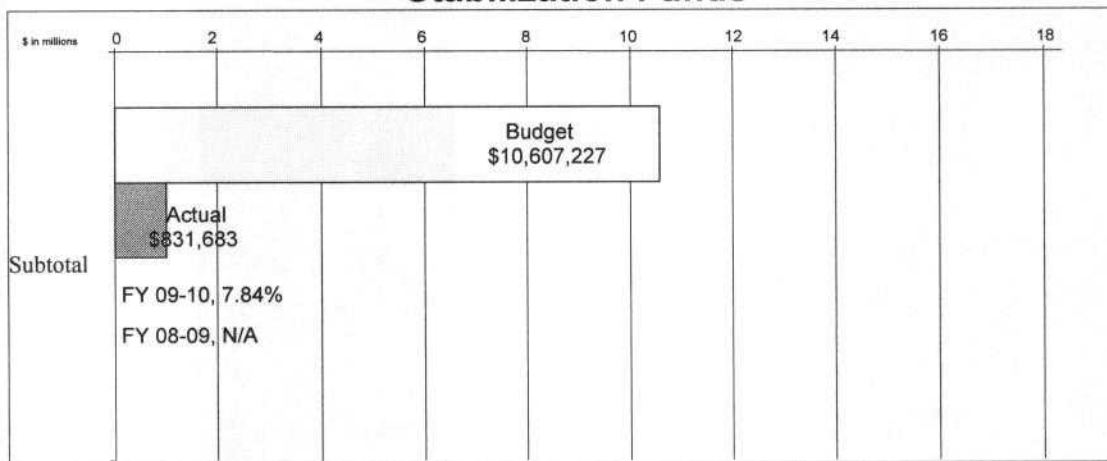


Federal Projects Stabilization Funds

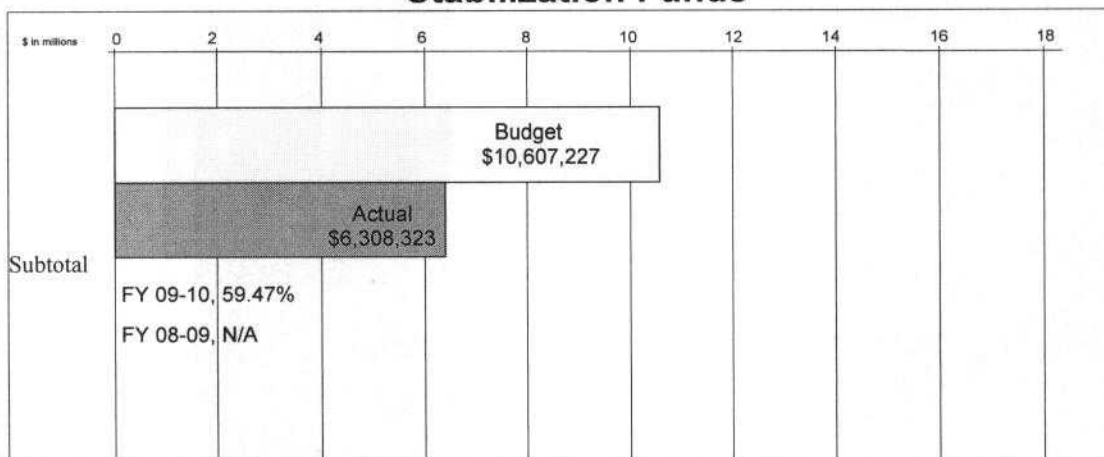
Stabilization funding is allocated by the Florida Department of Education as part of the Florida Education Finance Program (FEFP) distribution.

The following graphs depict a comparison of the Federal Projects Stabilization Fund's budget to actual for revenue and expenses /encumbrances.

Revenues Received – Federal Projects Stabilization Funds



Expenses & Encumbrances – Federal Projects Stabilization Funds



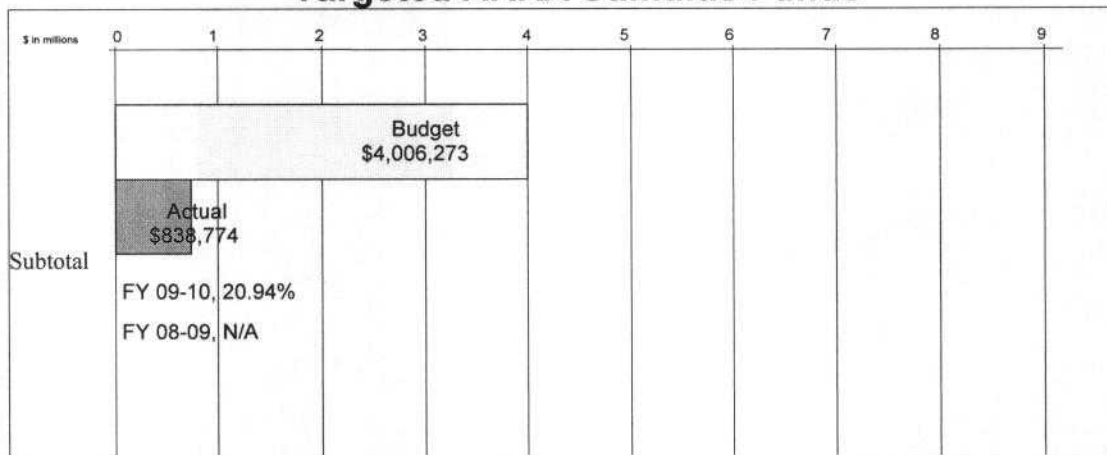
Federal Projects Targeted ARRA Stimulus Funds

Budgets for Federal Stimulus Projects are based on the Florida Department of Education's approval of the project. As new projects are approved, they are added to the budget and are expended according to Federal and State project guidelines.

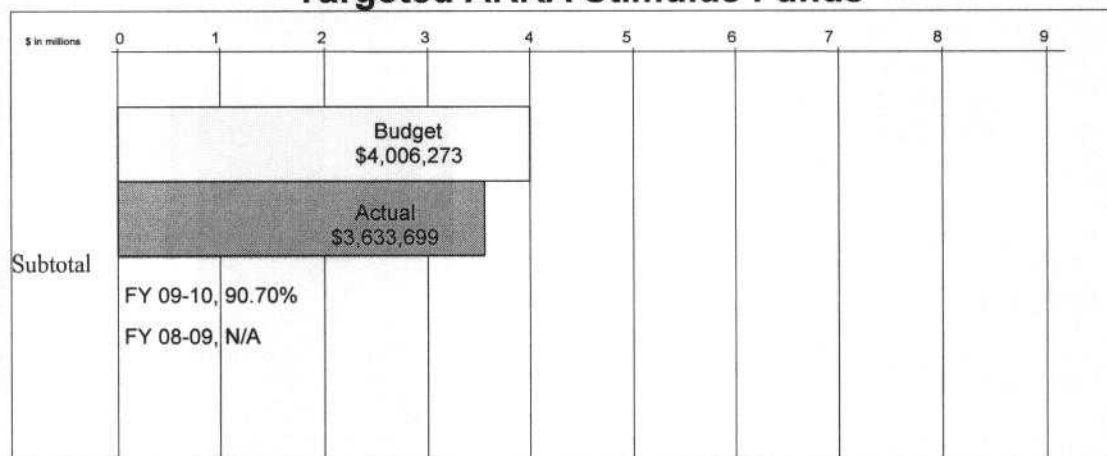
Cash to cover expenditures is requested on an as-needed basis from the Florida Department of Education. The request is based on current month's expenditures. Revenue is recognized at the time expenditures are made.

The following graphs depict a comparison of the Federal Projects Targeted ARRA Stimulus Fund's budget to actual for revenue and expenses /encumbrances.

Revenues Received – Federal Projects Targeted ARRA Stimulus Funds



Expenses & Encumbrances – Federal Projects Targeted ARRA Stimulus Funds



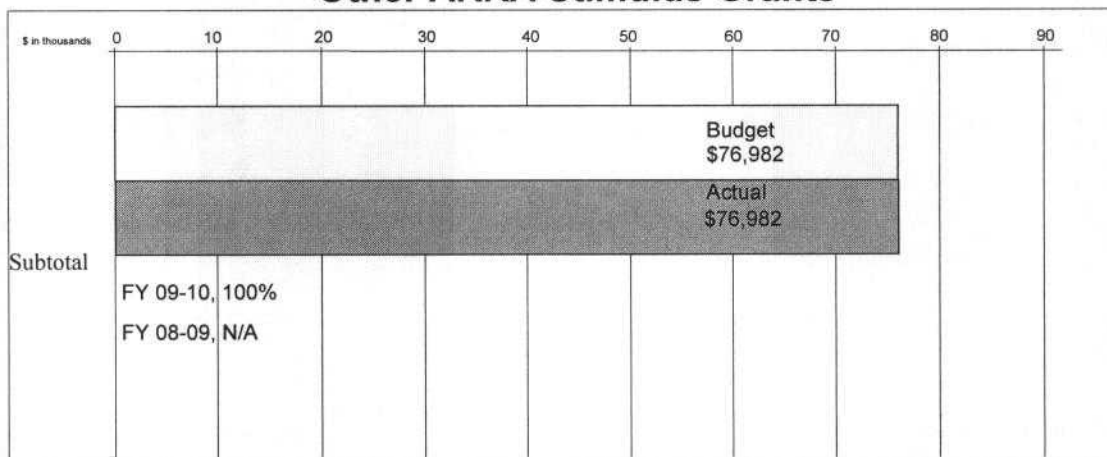
Federal Projects Other ARRA Stimulus Grants

Budgets for Federal Stimulus Projects are based on the Florida Department of Education's approval of the project. As new projects are approved, they are added to the budget and are expended according to Federal and State project guidelines.

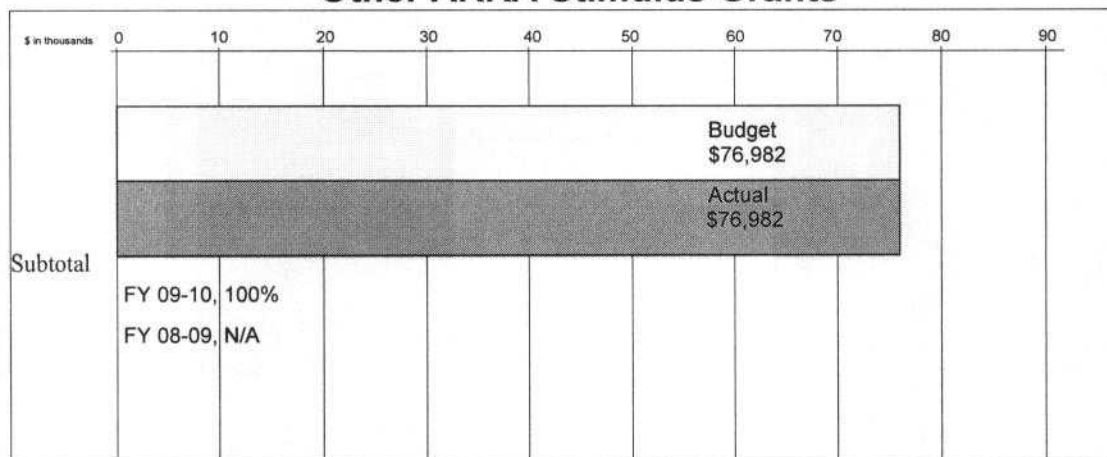
Cash to cover expenditures is requested on an as-needed basis from the Florida Department of Education. The request is based on current month's expenditures. Revenue is recognized at the time the cash advance request is made.

The following graphs depict a comparison of the Federal Projects Other ARRA Stimulus Grants Fund's budget to actual for revenue and expenses /encumbrances.

Revenues Received – Federal Projects Other ARRA Stimulus Grants



Expenses & Encumbrances – Federal Projects Other ARRA Stimulus Grants



Budget Summary-District Current Operating Fund

Sources of Funding:

<u>Revenues</u>	Original Budgeted	Budgeted	<u>Revenues</u> <u>Received</u>	Percent of Revenue Budget	
	<u>Revenue</u> <u>Allotments</u>	<u>Revenue</u> <u>Allotments</u>		<u>2009-10</u>	<u>2008-09</u>
Federal	\$483,749.00	\$483,749.00	\$42,064.72	8.70%	47.61%
State	\$65,141,768.50	\$71,242,785.50	\$31,677,178.43	44.46%	47.04%
Local	\$133,538,917.20	\$137,536,964.82	\$2,871,595.03	2.09%	0.91%
Subtotal	\$199,164,434.70	\$209,263,499.32	\$34,590,838.18	16.53%	16.04%
Other Financing Sources-Transfers In	\$8,634,025.00	\$8,634,025.00	\$0.00	0.00%	16.45%
Restricted Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unrestricted Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Totals	\$207,798,459.70	\$217,897,524.32	\$34,590,838.18	15.87%	16.07%

Appropriations and Expenditures/Encumbrances by Object

<u>Appropriations</u>	Original Budgeted	Budgeted	<u>Expenditures &</u> <u>Encumbrances</u>	% of 2009-10	% of 2008-09
	<u>Expense Allotments</u>	<u>Expense Allotments</u>		<u>Allotments</u>	<u>Allotments</u>
Salaries	\$120,761,750.52	\$122,497,817.03	\$115,122,152.44	93.98%	95.75%
Employee Benefits	\$40,562,781.56	\$41,472,807.28	\$38,877,767.06	93.74%	94.62%
Purchased Services	\$12,583,961.79	\$19,371,803.36	\$6,894,992.45	35.59%	39.88%
Energy Services	\$8,817,503.30	\$8,820,932.58	\$1,763,869.14	20.00%	17.46%
Materials & Supplies	\$22,834,104.03	\$23,082,302.54	\$2,161,185.71	9.36%	23.73%
Capital Outlay	\$483,670.50	\$702,622.79	\$539,922.77	76.84%	71.58%
Other Expenses	\$1,754,688.00	\$1,949,238.74	\$286,568.07	14.70%	3.55%
Subtotal	\$207,798,459.70	\$217,897,524.32	\$165,646,457.64	76.02%	79.75%
Transfers Out (To Internal Accounts)	\$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	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations	\$207,798,459.70	\$217,897,524.32	\$165,646,457.64	76.02%	79.75%

Appropriations and Expenditures/Encumbrances by Function

	Original Budgeted	Budgeted	<u>Expenditures &</u> <u>Encumbrances</u>	% of 2009-10	% of 2008-09
	<u>Expense Allotments</u>	<u>Expense Allotments</u>		<u>Allotments</u>	<u>Allotments</u>
Instruction	\$121,180,048.22	\$127,558,191.62	\$96,971,763.31	76.02%	81.29%
Personnel Services	\$10,664,658.04	\$10,759,691.62	\$10,454,491.18	97.16%	90.57%
Instructional Media Service	\$3,888,731.40	\$3,888,572.76	\$3,738,475.64	96.14%	92.49%
Instruction & Curriculum Dev. Services	\$3,022,564.00	\$3,048,964.50	\$2,898,897.54	95.08%	91.98%
Instructional Staff Training Services	\$192,016.00	\$198,065.40	\$761,104.05	384.27%	190.81%
Instruction Related Technology	\$3,925,362.00	\$3,935,362.00	\$2,938,250.36	74.66%	79.95%
Board	\$654,508.00	\$655,108.00	\$358,180.96	54.68%	45.54%
General Administration	\$333,940.00	\$333,940.00	\$266,731.17	79.87%	83.09%
School Administration	\$12,812,122.49	\$12,840,831.67	\$11,923,510.61	92.86%	93.82%
Facilities Acquisition & Construction	\$3,328,407.64	\$3,328,407.64	\$3,166,564.07	95.14%	93.94%
Fiscal Services	\$1,520,611.00	\$1,522,582.48	\$1,320,253.45	86.71%	87.34%
Central Services	\$2,792,304.23	\$2,857,433.22	\$2,466,823.30	86.33%	87.46%
Pupil Transportation Services	\$10,166,938.00	\$10,210,474.36	\$7,773,547.92	76.13%	71.09%
Operation of Plant	\$19,680,369.73	\$19,845,113.03	\$10,611,039.12	53.47%	53.37%
Maintenance of Plant	\$12,760,494.45	\$12,764,105.45	\$6,071,066.51	47.56%	80.16%
Administrative Technology Services	\$756,680.00	\$746,680.00	\$491,813.57	65.87%	60.19%
Community Services	\$118,704.50	\$3,404,000.57	\$2,245,827.75	65.98%	59.04%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$1,188,117.13	0.00%	0.00%
Total Appropriations	\$207,798,459.70	\$217,897,524.32	\$165,646,457.64	76.02%	79.75%
Transfers Out (To Internal Accounts)	\$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	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations & Fund Balance	\$207,798,459.70	\$217,897,524.32	\$165,646,457.64	76.02%	79.75%

GENERAL FUND

Account Title	2009/10	Revenue	Balance	Percent Collected	
	Estimated Revenue	As Of 9/30/09		Current Year	Prior Year
<u>Revenue Source:</u>					
FEDERAL:					
R.O.T.C.	\$160,000.00	\$18,215.07	\$141,784.93	11.38%	27.22%
Misc Federal Direct	\$323,749.00	\$23,849.65	\$299,899.35	7.37%	59.53%
TOTAL FEDERAL (DIRECT AND INDIRECT)	\$483,749.00	\$42,064.72	\$441,684.28	8.70%	47.61%
STATE:					
Florida Education Finance Program	\$31,350,948.00	\$19,471,480.00	\$11,879,468.00	62.11%	95.17%
Work Force Development	\$5,947,247.00	\$1,391,814.00	\$4,555,433.00	23.40%	25.00%
Adults with Disabilities	\$106,480.00	\$14,297.20	\$92,182.80	13.43%	0.00%
CO&DS Withheld for Administration Expense	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Florida Teachers Lead Program	\$0.00	\$382,348.00	(\$382,348.00)	0.00%	100.00%
Instructional Materials	\$0.00	\$1,298,957.00	(\$1,298,957.00)	0.00%	50.00%
Pari-Mutuel Distribution	\$206,750.00	\$0.00	\$206,750.00	0.00%	0.00%
State License Tax	\$70,000.00	\$8,905.85	\$61,094.15	12.72%	3.21%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Transportation	\$0.00	\$0.00	\$0.00	0.00%	25.00%
Class Size Reduction Operating Funds	\$31,654,940.00	\$7,385,751.00	\$24,269,189.00	23.33%	23.53%
Voluntary Pre-Kindergarten	\$0.00	\$13,537.66	(\$13,537.66)	0.00%	7.51%
Public School Technology	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Teacher Training	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Full Service Schools	\$74,704.50	\$0.00	\$74,704.50	0.00%	0.00%
Florida School Recognition Program	\$1,814,426.00	\$1,704,054.00	\$110,372.00	93.92%	140.20%
Excellent Teaching Program	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous State	\$17,290.00	\$6,033.72	\$11,256.28	34.90%	24.00%
TOTAL STATE	\$71,242,785.50	\$31,677,178.43	\$39,565,607.07	44.46%	47.04%
LOCAL:					
District School Tax	\$130,527,517.00	\$0.00	\$130,527,517.00	0.00%	0.00%
Tax Redemptions	\$500,000.00	\$1,920,833.93	(\$1,420,833.93)	384.17%	825.59%
Rent	\$64,275.00	\$125,570.00	(\$61,295.00)	195.36%	154.54%
Interest, Including Profit on Investments	\$850,000.00	\$59,120.30	\$790,879.70	6.96%	21.75%
School Age Child Care Fees (Day Care and Camp Fees)	\$3,687,107.04	\$257,519.96	\$3,429,587.08	6.98%	4.73%
Miscellaneous Local Sources	\$1,908,065.78	\$389,429.99	\$1,518,635.79	20.41%	46.18%
Federal Indirect Cost	\$0.00	\$119,120.85	(\$119,120.85)	0.00%	0.00%
TOTAL LOCAL	\$137,536,964.82	\$2,871,595.03	\$134,665,369.79	2.09%	0.91%
TOTAL REVENUES	\$209,263,499.32	\$34,590,838.18	\$174,672,661.14	16.53%	16.04%
Other Financing Sources-Transfers In	\$8,634,025.00	\$0.00	\$8,634,025.00	0.00%	16.45%
Fund Balance (July 1, 2009)	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Adjustment to Beginning Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
TOTAL ESTIMATED REVENUES, TRANSFERS, AND FUND BALANCE	\$217,897,524.32	\$34,590,838.18	\$183,306,686.14	15.87%	16.07%

GENERAL FUND

Account Title	Budget	Expenditures As Of 9/30/09	Encumbered As Of 9/30/09	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations / Expenditures:</u>						
INSTRUCTION	\$127,558,191.62	\$14,251,205.44	\$82,720,557.87	\$30,586,428.31	76.02%	81.29%
INSTRUCTION SUPPORT SERVICES:						
Pupil Personnel Services	\$10,759,691.62	\$1,543,794.38	\$8,910,696.80	\$305,200.44	97.16%	90.57%
Instructional Media Services	\$3,888,572.76	\$484,255.32	\$3,254,220.32	\$150,097.12	96.14%	92.49%
Instruction & Curriculum Development	\$3,048,964.50	\$611,955.86	\$2,286,941.68	\$150,066.96	95.08%	91.98%
Instructional Staff Training Services	\$198,065.40	\$128,213.53	\$632,890.52	(\$563,038.65)	384.27%	190.81%
Instruction Related Technology	\$3,935,362.00	\$757,419.28	\$2,180,831.08	\$997,111.64	74.66%	79.95%
Board	\$655,108.00	\$122,911.87	\$235,269.09	\$296,927.04	54.68%	45.54%
General Administration	\$333,940.00	\$65,534.68	\$201,196.49	\$67,208.83	79.87%	83.09%
School Administration	\$12,840,831.67	\$2,565,033.77	\$9,358,476.84	\$917,321.06	92.86%	93.82%
Facilities Acquisition & Construction	\$3,328,407.64	\$709,573.91	\$2,456,990.16	\$161,843.57	95.14%	93.94%
Fiscal Services	\$1,522,582.48	\$316,274.33	\$1,003,979.12	\$202,329.03	86.71%	87.34%
Central Services	\$2,857,433.22	\$649,433.19	\$1,817,390.11	\$390,609.92	86.33%	87.46%
Pupil Transportation Services	\$10,210,474.36	\$1,129,227.05	\$6,644,320.87	\$2,436,926.44	76.13%	71.09%
Operation of Plant	\$19,845,113.03	\$3,533,382.71	\$7,077,656.41	\$9,234,073.91	53.47%	53.37%
Maintenance of Plant	\$12,764,105.45	\$1,827,212.36	\$4,243,854.15	\$6,693,038.94	47.56%	80.16%
Administrative Technology Services	\$746,680.00	\$164,013.64	\$327,799.93	\$254,866.43	65.87%	60.19%
Community Services	\$3,404,000.57	\$318,723.50	\$1,927,104.25	\$1,158,172.82	65.98%	59.04%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$1,188,117.13	\$0.00	(\$1,188,117.13)	0.00%	0.00%
TOTAL INSTRUCTION AND SUPPORT SRVCS	\$217,897,524.32	\$30,366,281.95	\$135,280,175.69	\$52,251,066.68	76.02%	79.75%
Transfers Out (To Internal Accounts)	\$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 (June 30, 2010)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
TOTAL APPROPRIATION, TRANSFERS, AND FUND BALANCE	\$217,897,524.32	\$30,366,281.95	\$135,280,175.69	\$52,251,066.68	76.02%	79.75%

NOTES:

- 1) "Unallocated Employee Benefits" are benefits that have not been distributed within fund 1000 as of this report date.
Last year at this time, \$851,256.94 in "Unallocated Employee Benefits" had not been distributed.

Budget Summary-Debt Service

Sources of Funding

	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Revenue Budget	
				2009-10	2008-09
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$0.00	\$0.00	\$57,308.36	0.00%	0.83%
Total Revenue	\$0.00	\$0.00	\$57,308.36	0.00%	0.83%
Transfers In	\$15,652,634.00	\$15,652,634.00	\$0.00	0.00%	0.00%
Refunding Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Subtotal	\$15,652,634.00	\$15,652,634.00	\$57,308.36	0.37%	0.16%
Fund Balance	\$3,921,864.58	\$3,921,864.58	\$3,921,864.58	100.00%	100.00%
Totals	\$19,574,498.58	\$19,574,498.58	\$3,979,172.94	20.33%	18.73%

Appropriations / Expenditures

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditure & Encumbrances	% of 2009-10 Allotments	% of 2008-09 Allotments
Redemption of Principal	\$13,415,000.00	\$13,415,000.00	\$0.00	0.00%	0.00%
Interest	\$6,120,627.51	\$6,120,627.51	\$0.00	0.00%	0.00%
Dues and Fees	\$38,871.07	\$38,871.07	\$4,017.00	10.33%	0.00%
Refunded Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Subtotal	\$19,574,498.58	\$19,574,498.58	\$4,017.00	0.02%	0.00%
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	\$19,574,498.58	\$19,574,498.58	\$4,017.00	0.02%	0.00%

DEBT SERVICE FUND

Account Title	2009/10 Estimated Revenue	Revenue As Of 9/30/09	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
STATE:					
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%
LOCAL:					
I & S Taxes	\$0.00	\$53,455.30	(\$53,455.30)	0.00%	0.31%
Interest, Including Profit on Investment	\$0.00	\$3,853.06	(\$3,853.06)	0.00%	0.00%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
TOTAL LOCAL	\$0.00	\$57,308.36	(\$57,308.36)	0.00%	0.83%
TOTAL REVENUES	\$0.00	\$57,308.36	(\$57,308.36)	0.00%	0.83%
TRANSFERS IN FROM CAPITAL PROJECTS	\$15,652,634.00	\$0.00	\$15,652,634.00	0.00%	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 REVENUES AND TRANSFERS	\$15,652,634.00	\$57,308.36	\$15,595,325.64	0.37%	0.16%
FUND BALANCE (July 1,2009)	\$3,921,864.58	\$3,921,864.58	\$0.00	100.00%	100.00%
TOTAL ESTIMATED REVENUES, TRANSFERS, RECEIPTS AND FUND BALANCE	\$19,574,498.58	\$3,979,172.94	\$15,595,325.64	20.33%	18.73%

DEBT SERVICE FUND

Account Title	Budget	Expenditures As Of 9/30/09	Encumbered As Of 9/30/09	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations / Expenditures:</u>						
Redemption of Principal	\$13,415,000.00	\$0.00	\$0.00	\$13,415,000.00	0.00%	0.00%
Interest	\$6,120,627.51	\$0.00	\$0.00	\$6,120,627.51	0.00%	0.00%
Dues and Fees	\$38,871.07	\$4,017.00	\$0.00	\$34,854.07	10.33%	0.00%
Payments to Refunded Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
TOTAL APPROPRIATION, EXPENDITURES, AND ENCUMBRANCES	\$19,574,498.58	\$4,017.00	\$0.00	\$19,570,481.58	0.02%	0.00%
Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
FUND BALANCE Reserved for Debt Service (June 30, 2008)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
TOTAL APPROPRIATIONS, TRANSFERS And FUND BALANCE	\$19,574,498.58	\$4,017.00	\$0.00	\$19,570,481.58	0.02%	0.00%

Budget Summary-Capital Projects

Sources of Funding

	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Revenue Budget	
				2009-10	2008-09
CO&DS Distributed to Districts	\$139,132.00	\$139,132.00	\$0.00	0.00%	0.00%
Public Education Capital Outlay (PECO)	\$362,703.00	\$362,703.00	\$0.00	0.00%	0.00%
Class Size Reduction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
COBI-Sale of Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
District Local Capital Improvement Tax	\$31,073,048.00	\$31,073,048.00	\$615,720.75	1.98%	0.36%
Interest, Including Profit on Investments	\$0.00	\$1,000,000.00	\$93,586.99	9.36%	48.14%
Impact Fees & Gas Tax Refunds	\$2,500,000.00	\$1,500,000.00	\$639,324.45	42.62%	22.99%
Misc Local	\$0.00	\$0.00	\$410,667.83	0.00%	0.00%
Subtotals	\$34,074,883.00	\$34,074,883.00	\$1,759,300.02	5.22%	2.81%
Other Financing Sources	\$600,000.00	\$600,000.00	\$636,531.22	106.09%	0.00%
Fund Balance	\$90,699,986.99	\$90,699,986.99	\$90,699,986.99	100.00%	100.00%
Totals	\$125,374,869.99	\$125,374,869.99	\$93,095,818.23	74.47%	64.81%

Appropriations / Expenditures:

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditure & Encumbrances	% of 2009-10 Allotments	% of 2008-09 Allotments
Library Books	\$31,768.53	\$31,768.53	\$31,596.52	99.46%	74.95%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$60,269,921.49	\$63,187,976.97	\$5,367,554.31	8.49%	22.81%
Furniture, Fixtures, and Equipment	\$3,890,903.92	\$3,276,490.32	\$515,803.38	15.74%	45.28%
Motor Vehicles/Buses	\$2,180,108.14	\$2,180,108.14	\$1,686,114.00	77.34%	83.55%
Land	\$5,000,000.00	\$5,000,000.00	\$2,331.60	0.05%	0.08%
Improvements Other Than Buildings	\$2,461,468.74	\$3,071,631.90	\$1,073,736.80	34.96%	12.17%
Remodeling and Renovations	\$26,416,334.61	\$23,728,934.54	\$4,357,661.25	18.36%	25.19%
Computer Software	\$5,048.00	\$5,048.00	\$0.00	0.00%	40.14%
Redemption of Principal and Interest	\$881,905.56	\$655,500.59	\$25,723.86	3.92%	2.31%
Transfers	\$23,414,332.00	\$23,414,332.00	\$0.00	0.00%	0.00%
Subtotal	\$124,551,790.99	\$124,551,790.99	\$13,060,521.72	10.49%	21.02%
Fund Balance	\$823,079.00	\$823,079.00	\$0.00	0.00%	0.00%
Totals	\$125,374,869.99	\$125,374,869.99	\$13,060,521.72	10.42%	21.43%

CAPITAL PROJECTS FUND

Account Title	2009/10 Estimated Revenue	Revenue As Of 9/30/09	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
CO&DS Distributed to Districts	\$139,132.00	\$0.00	\$139,132.00	0.00%	0.00%
Public Education Capital Outlay (PECO)	\$362,703.00	\$362,703.00	\$0.00	100.00%	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	\$31,073,048.00	\$615,720.75	\$30,457,327.25	1.98%	0.36%
Interest Including Profit on Investment	\$1,000,000.00	\$93,586.99	\$906,413.01	9.36%	48.14%
Impact Fees	\$1,500,000.00	\$639,324.45	\$860,675.55	42.62%	22.99%
Misc Local	\$0.00	\$410,667.83	(\$410,667.83)	0.00%	0.00%
TOTAL REVENUES	\$34,074,883.00	\$2,122,003.02	\$31,952,879.98	6.23%	2.81%
OTHER FINANCING SOURCES	\$600,000.00	\$636,531.22	(\$36,531.22)	106.09%	0.00%
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$34,674,883.00	\$2,758,534.24	\$31,916,348.76	7.96%	2.81%
FUND BALANCE (July 1, 2009)	\$90,699,986.99	\$90,699,986.99	\$0.00	100.00%	100.00%
TOTAL ESTIMATED REVENUES, REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE	\$125,374,869.99	\$93,458,521.23	\$31,916,348.76	74.54%	64.81%

CAPITAL PROJECTS FUND

Account Title	Budget	Expenditures As Of 9/30/09	Encumbered As Of 9/30/09	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations / Expenditures:</u>						
Library Books	\$31,768.53	\$28,286.16	\$3,310.36	\$172.01	99.46%	74.95%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$63,187,976.97	\$1,336,333.44	\$4,031,220.87	\$57,820,422.66	8.49%	22.81%
Furniture, Fixtures, and Equipment	\$3,276,490.32	\$388,636.48	\$127,166.90	\$2,760,686.94	15.74%	45.28%
Motor Vehicles/Buses	\$2,180,108.14	\$0.00	\$1,686,114.00	\$493,994.14	77.34%	83.55%
Land	\$5,000,000.00	\$2,331.60	\$0.00	\$4,997,668.40	0.05%	0.08%
Improvements Other Than Buildings	\$3,071,631.90	\$610,477.97	\$463,258.83	\$1,997,895.10	34.96%	12.17%
Remodeling and Renovations	\$23,728,934.54	\$3,226,201.04	\$1,131,460.21	\$19,371,273.29	18.36%	25.19%
Computer Software	\$5,048.00	\$0.00	\$0.00	\$5,048.00	0.00%	40.14%
Redemption of Principal and Interest	\$655,500.59	\$25,723.86	\$0.00	\$629,776.73	3.92%	2.31%
TOTAL EXPENDITURES, ENCUMBRANCES, AND APPROPRIATIONS	\$101,137,458.99	\$5,617,990.55	\$7,442,531.17	\$88,076,937.27	12.91%	24.36%
TRANSFERS - To General Fund	\$7,761,698.00	\$0.00	\$0.00	\$7,761,698.00	0.00%	14.25%
TRANSFERS - To Debt Service	\$15,652,634.00	\$0.00	\$0.00	\$15,652,634.00	0.00%	0.00%
TOTAL EXPENDITURES, ENCUMBRANCES, TRANSFERS AND APPROPRIATIONS	\$124,551,790.99	\$5,617,990.55	\$7,442,531.17	\$111,491,269.27	10.49%	21.02%
FUND BALANCE (June 30, 2010)	\$823,079.00	\$0.00	\$0.00	\$823,079.00	0.00%	0.00%
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE	\$125,374,869.99	\$5,617,990.55	\$7,442,531.17	\$112,314,348.27	10.42%	21.43%

Budget Summary-Food Service

Sources of Funding:

	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Revenue Budget	
				2009-10	2008-09
Federal Through State	\$2,691,000.00	\$2,691,000.00	\$59,282.30	2.20%	2.33%
State	\$61,060.00	\$61,060.00	\$0.00	0.00%	0.00%
Local	\$7,275,122.00	\$7,275,122.00	\$1,231,284.34	16.92%	17.05%
Subtotal	\$10,027,182.00	\$10,027,182.00	\$1,290,566.64	12.87%	13.15%
Reserve for Inventories	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$1,150,000.00	\$1,150,000.00	\$1,150,000.00	100.00%	100.00%
Totals	\$11,177,182.00	\$11,177,182.00	\$2,440,566.64	21.84%	22.35%

Appropriations and Expenditures/Encumbrances by Object

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	% of 2009-10 Allotments	% of 2008-09 Allotments
Salaries	\$3,315,402.86	\$3,315,402.86	\$3,141,476.59	94.75%	95.05%
Employee Benefits	\$1,724,009.40	\$1,724,009.40	\$1,512,242.64	87.72%	97.65%
Purchased Services	\$206,000.00	\$206,000.00	\$103,487.63	50.24%	80.40%
Energy Services	\$126,000.00	\$126,000.00	\$99,905.00	79.29%	98.40%
Materials & Supplies	\$4,772,000.00	\$4,772,000.00	\$2,121,303.04	44.45%	37.75%
Capital Outlay	\$68,500.00	\$68,500.00	\$4,038.25	5.90%	0.00%
Other Expenses	\$291,670.00	\$291,670.00	\$7,090.00	2.43%	4.38%
Subtotal	\$10,503,582.26	\$10,503,582.26	\$6,989,543.15	66.54%	66.78%
Transfers	\$650,000.00	\$650,000.00	\$0.00	0.00%	0.00%
Reserve for Inventories	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserves	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$23,599.74	\$23,599.74	\$0.00	0.00%	0.00%
Totals	\$11,177,182.00	\$11,177,182.00	\$6,989,543.15	62.53%	66.28%

FOOD SERVICE FUND

Account Title	2009/10 Estimated Revenue	Revenue As Of 9/30/09	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Sources:</u>					
FEDERAL THROUGH STATE AN LOCAL					
National School Lunch Act	\$2,311,000.00	\$457.32	\$2,310,542.68	0.02%	0.00%
U.S.D.A. Donated Food	\$320,000.00	\$0.00	\$320,000.00	0.00%	0.00%
Misc.Federal Through Local	\$60,000.00	\$58,824.98	\$1,175.02	98.04%	133.07%
TOTAL FEDERAL THROUGH STATE AND LOCAL	\$2,691,000.00	\$59,282.30	\$2,631,717.70	2.20%	2.33%
STATE					
School Breakfast Supplement	\$27,800.00	\$0.00	\$27,800.00	0.00%	0.00%
School Lunch Supplement	\$33,260.00	\$0.00	\$33,260.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
TOTAL STATE	\$61,060.00	\$0.00	\$61,060.00	0.00%	0.00%
LOCAL					
Food Service (Sales)	\$6,975,122.00	\$1,230,062.15	\$5,745,059.85	17.63%	16.93%
Interest, Including Profit on Investments	\$10,000.00	\$858.00	\$9,142.00	8.58%	11.93%
Misc Income	\$290,000.00	\$364.19	\$289,635.81	0.13%	48.50%
TOTAL LOCAL	\$7,275,122.00	\$1,231,284.34	\$6,043,837.66	16.92%	17.05%
TOTAL REVENUES	\$10,027,182.00	\$1,290,566.64	\$8,736,615.36	12.87%	13.15%
RESERVE FOR INVENTORIES	\$0.00	\$0.00	\$0.00	0.00%	0.00%
FUND BALANCE (July 1, 2009)	\$1,150,000.00	\$1,150,000.00	\$0.00	100.00%	100.00%
TOTAL ESTIMATED REVENUES, TRANSFERS AND FUND BALANCE	\$11,177,182.00	\$2,440,566.64	\$8,736,615.36	21.84%	22.35%

FOOD SERVICE FUND

	Budget	Expenditures As Of 9/30/09	Encumbered As Of 9/30/09	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Salaries	\$3,315,402.86	\$356,638.46	\$2,784,838.13	\$173,926.27	94.75%	95.05%
Employee Benefits	\$1,724,009.40	\$166,255.69	\$1,345,986.95	\$211,766.76	87.72%	97.65%
Purchased Services	\$206,000.00	\$7,118.55	\$96,369.08	\$102,512.37	50.24%	80.40%
Energy Services	\$126,000.00	\$8,156.39	\$91,748.61	\$26,095.00	79.29%	98.40%
Materials & Supplies	\$4,772,000.00	\$565,964.95	\$1,555,338.09	\$2,650,696.96	44.45%	37.75%
Capital Outlay	\$68,500.00	\$2,663.25	\$1,375.00	\$64,461.75	5.90%	0.00%
Other Expenses	\$291,670.00	\$7,090.00	\$0.00	\$284,580.00	2.43%	4.38%
TOTAL APPROPRIATIONS AND EXPENSES	\$10,503,582.26	\$1,113,887.29	\$5,875,655.86	\$3,514,039.11	66.54%	66.78%
TRANSFERS OUT (9700)	\$650,000.00	\$0.00	\$0.00	\$650,000.00	0.00%	109.38%
RESERVE FOR INVENTORIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
RESERVES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
FUND BALANCE (June 30, 2010)	\$23,599.74	\$0.00	\$0.00	\$23,599.74	0.00%	0.00%
TOTAL APPROPRIATIONS, EXPENDITURES, AND FUND BALANCE	\$11,177,182.00	\$1,113,887.29	\$5,875,655.86	\$4,187,638.85	62.53%	66.28%

Budget Summary-Federal Projects

Sources of Funding:

	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Revenue Budget 2009-10	2008-09
Federal	\$932,983.00	\$1,051,340.92	\$145,591.27	13.85%	0.85%
Federal Through State	\$9,372,759.11	\$11,224,808.47	\$1,176,509.22	10.48%	6.55%
Total	\$10,305,742.11	\$12,276,149.39	\$1,322,100.49	10.77%	5.94%

Appropriations and Expenditures/Encumbrances by Object

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	% of 2009-10 Allotments	% of 2008-09 Allotments
Instruction	\$4,490,718.64	\$5,385,001.26	\$2,655,087.40	49.31%	64.66%
Instructional Support Services:					
Pupil Personnel Services	\$1,898,918.98	\$2,044,928.55	\$1,511,388.05	73.91%	45.17%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Svcs	\$1,362,393.37	\$1,978,292.56	\$1,575,588.33	79.64%	186.31%
Instructional Staff Training	\$1,895,828.22	\$2,182,736.26	\$590,254.28	27.04%	62.76%
General Administration	\$442,205.10	\$458,218.37	\$49,216.25	10.74%	3.72%
School Administration	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$4,104.00	\$4,104.00	\$4,104.00	100.00%	108.33%
Central Services	\$46,061.80	\$46,064.37	\$44,606.12	96.83%	0.00%
Pupil Transportation Services	\$143,488.00	\$152,058.29	\$0.00	0.00%	0.00%
Operation of Plant	\$0.00	\$506.14	\$91.29	18.04%	2.52%
Maintenance of Plant	\$22,024.00	\$24,239.59	\$2,507.28	10.34%	124.74%
Community Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Totals	\$10,305,742.11	\$12,276,149.39	\$6,432,843.00	52.40%	75.12%

FEDERAL PROJECTS

Account Title	2009/10	Revenue	Balance	Percent Collected	
	Estimated Revenue	As Of 9/30/09		Current Year	Prior Year
<u>Revenue Sources:</u>					
Federal Direct	\$1,051,340.92	\$145,591.27	\$905,749.65	13.85%	0.85%
Federal Through State:					
Vocational Education Acts	\$366,355.85	\$75,709.24	\$290,646.61	20.67%	0.00%
Workforce Investment Act	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Individuals With Disabilities Education Act	\$5,735,023.01	\$612,640.68	\$5,122,382.33	10.68%	1.08%
Elementary and Secondary Ed Act, Title 1	\$3,026,539.30	\$331,514.63	\$2,695,024.67	10.95%	19.41%
Adult General Education	\$155,385.00	\$1,967.39	\$153,417.61	1.27%	0.00%
Safe & Drug-Free Schools - Title IV	\$112,684.57	\$9,969.89	\$102,714.68	8.85%	0.00%
ESEA Title II - Eisenhower Professional Development	\$1,705,233.83	\$137,250.84	\$1,567,982.99	8.05%	0.61%
ESEA - Title VI	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Other Federal Through State	\$123,586.91	\$7,456.55	\$116,130.36	6.03%	61.05%
Total Federal Through State	\$11,224,808.47	\$1,176,509.22	\$10,048,299.25	10.48%	6.55%
TOTAL REVENUES	\$12,276,149.39	\$1,322,100.49	\$10,954,048.90	10.77%	5.94%

FEDERAL PROJECTS

Account Title	Budget	Expenditures As Of 9/30/09	Encumbered As Of 9/30/09	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations / Expenditures:</u>						
Instruction	\$5,385,001.26	\$484,526.14	\$2,170,561.26	\$2,729,913.86	49.31%	64.66%
Instructional Support Services:						
Pupil Personnel Services	\$2,044,928.55	\$298,299.60	\$1,213,088.45	\$533,540.50	73.91%	45.17%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Svcs	\$1,978,292.56	\$338,211.56	\$1,237,376.77	\$402,704.23	79.64%	186.31%
Instructional Staff Training	\$2,182,736.26	\$137,927.06	\$452,327.22	\$1,592,481.98	27.04%	62.76%
General Administration	\$458,218.37	\$49,216.25	\$0.00	\$409,002.12	10.74%	3.72%
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$4,104.00	\$1,026.00	\$3,078.00	\$0.00	100.00%	108.33%
Central Services	\$46,064.37	\$10,295.31	\$34,310.81	\$1,458.25	96.83%	0.00%
Pupil Transportation Services	\$152,058.29	\$0.00	\$0.00	\$152,058.29	0.00%	0.00%
Operation of Plant	\$506.14	\$91.29	\$0.00	\$414.85	18.04%	2.52%
Maintenance of Plant	\$24,239.59	\$2,507.28	\$0.00	\$21,732.31	10.34%	124.74%
Community Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
TOTAL INSTRUCTIONAL AND SUPPORT SRVCS	\$12,276,149.39	\$1,322,100.49	\$5,110,742.51	\$5,843,306.39	52.40%	75.12%

Budget Summary-Federal Projects - Stabilization Fund

Sources of Funding:

	Original Budgeted Revenue <u>Allotments</u>	Budgeted Revenue <u>Allotments</u>	Revenues <u>Received</u>	Percent of Revenue Budget % of 2009-10	% of 2008-09
Federal Through State	\$10,607,227.00	\$10,607,227.00	\$831,682.78	7.84%	N/A
Total	<u>\$10,607,227.00</u>	<u>\$10,607,227.00</u>	<u>\$831,682.78</u>	7.84%	N/A

Appropriations and Expenditures/Encumbrances by Object

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	% of 2009-10 Allotments	% of 2008-09 Allotments
Instruction	\$8,263,092.00	\$8,263,092.00	\$6,001,364.07	72.63%	N/A
Instructional Support Services:					
Pupil Personnel Services	\$315,299.00	\$315,299.00	\$0.00	0.00%	N/A
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instruction & Curriculum Development Svcs	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instruction Related Technology	\$174,880.00	\$234,513.00	\$234,500.82	99.99%	N/A
General Administration	\$314,336.00	\$314,336.00	\$32,924.04	10.47%	N/A
School Administration	\$0.00	\$0.00	\$0.00	0.00%	N/A
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%	N/A
Central Services	\$0.00	\$0.00	\$0.00	0.00%	N/A
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	0.00%	N/A
Operation of Plant	\$0.00	\$0.00	\$0.00	0.00%	N/A
Maintenance of Plant	\$0.00	\$0.00	\$0.00	0.00%	N/A
Administrative Technology Services	\$1,539,620.00	\$1,479,987.00	\$39,533.73	2.67%	N/A
Totals	<u>\$10,607,227.00</u>	<u>\$10,607,227.00</u>	<u>\$6,308,322.66</u>	59.47%	N/A

FEDERAL PROJECTS - STABILIZATION FUND

Account Title	2009/10	Revenue	Balance	Percent Collected	
	Estimated Revenue	As Of 9/30/09		Current Year	Prior Year
<u>Revenue Sources:</u>					
Federal Through State:					
State Fiscal Stabilization Funds - K-12	\$10,227,246.00	\$831,682.78	\$9,395,563.22	8.13%	N/A
State Fiscal Stabilization Funds - Workforce	\$379,981.00	\$0.00	\$379,981.00	0.00%	N/A
State Fiscal Stabilization Funds - VPK	\$0.00	\$0.00	\$0.00	0.00%	N/A
Miscellaneous Federal Through State	\$0.00	\$0.00	\$0.00	0.00%	N/A
Total Federal Through State	\$10,607,227.00	\$831,682.78	\$9,775,544.22	7.84%	N/A
TOTAL REVENUES	\$10,607,227.00	\$831,682.78	\$9,775,544.22	7.84%	N/A

FEDERAL PROJECTS - STABILIZATION FUND

Account Title	Budget	Expenditures As Of 9/30/09	Encumbered As Of 9/30/09	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations / Expenditures:</u>						
Instruction	\$8,263,092.00	\$697,543.32	\$5,303,820.75	\$2,261,727.93	72.63%	N/A
Instructional Support Services:						
Pupil Personnel Services	\$315,299.00	\$0.00	\$0.00	\$315,299.00	0.00%	N/A
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instruction & Curriculum Development Svcs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instruction Realated Technology	\$234,513.00	\$101,215.42	\$133,285.40	\$12.18	99.99%	N/A
General Administration	\$314,336.00	\$32,924.04	\$0.00	\$281,411.96	10.47%	N/A
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Central Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Operation of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Maintenance of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Administrative Technology Services	\$1,479,987.00	\$0.00	\$39,533.73	\$1,440,453.27	2.67%	N/A
TOTAL INSTRUCTIONAL AND SUPPORT SRVCS	\$10,607,227.00	\$831,682.78	\$5,476,639.88	\$4,298,904.34	59.47%	N/A

Budget Summary-Federal Projects - Targeted ARRA Stimulus Fund

Sources of Funding:

	Original Budgeted Revenue <u>Allotments</u>	Budgeted Revenue <u>Allotments</u>	Revenues <u>Received</u>	Percent of Revenue Budget % of 2009-10	% of 2008-09
Federal Through State	\$3,979,491.96	\$4,006,273.39	\$838,773.56	20.94%	N/A
Total	<u>\$3,979,491.96</u>	<u>\$4,006,273.39</u>	<u>\$838,773.56</u>	20.94%	N/A

Appropriations and Expenditures/Encumbrances by Object

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	% of 2009-10 Allotments	% of 2008-09 Allotments
Instruction	\$712,214.30	\$940,933.60	\$842,106.74	89.50%	N/A
Instructional Support Services:					
Pupil Personnel Services	\$0.00	\$72,899.71	\$2,650.00	3.64%	N/A
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instruction & Curriculum Development Svcs	\$1,324,716.48	\$1,164,534.66	\$1,189,512.04	102.14%	N/A
Instructional Staff Training	\$1,626,091.00	\$1,612,259.19	\$1,562,449.92	96.91%	N/A
General Administration	\$316,470.18	\$215,646.23	\$36,980.56	17.15%	N/A
School Administration	\$0.00	\$0.00	\$0.00	0.00%	N/A
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%	N/A
Central Services	\$0.00	\$0.00	\$0.00	0.00%	N/A
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	0.00%	N/A
Operation of Plant	\$0.00	\$0.00	\$0.00	0.00%	N/A
Maintenance of Plant	\$0.00	\$0.00	\$0.00	0.00%	N/A
Community Services	\$0.00	\$0.00	\$0.00	0.00%	N/A
Totals	<u>\$3,979,491.96</u>	<u>\$4,006,273.39</u>	<u>\$3,633,699.26</u>	90.70%	N/A

FEDERAL PROJECTS - TARGETED ARRA STIMULUS FUND

Account Title	2009/10 Estimated Revenue	Revenue As Of 9/30/09	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Sources:</u>					
Federal Through State:					
Individuals With Disabilities Education Act	\$3,197,656.43	\$764,586.18	\$2,433,070.25	23.91%	N/A
Elementary and Secondary Ed Act, Title 1	\$745,641.00	\$74,187.38	\$671,453.62	9.95%	N/A
Miscellaneous Federal Through State	\$62,975.96	\$0.00	\$62,975.96	0.00%	N/A
Total Federal Through State	\$4,006,273.39	\$838,773.56	\$3,167,499.83	20.94%	N/A
TOTAL REVENUES	\$4,006,273.39	\$838,773.56	\$3,167,499.83	20.94%	N/A

FEDERAL PROJECTS - TARGETED ARRA STIMULUS FUND

Account Title	Budget	Expenditures As Of 9/30/09	Encumbered As Of 9/30/09	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations / Expenditures:</u>						
Instruction	\$940,933.60	\$345,890.89	\$496,215.85	\$98,826.86	89.50%	N/A
Instructional Support Services:						
Pupil Personnel Services	\$72,899.71	\$2,650.00	\$0.00	\$70,249.71	3.64%	N/A
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instruction & Curriculum Development Svcs	\$1,164,534.66	\$270,332.16	\$919,179.88	(\$24,977.38)	102.14%	N/A
Instructional Staff Training	\$1,612,259.19	\$182,919.95	\$1,379,529.97	\$49,809.27	96.91%	N/A
General Administration	\$215,646.23	\$36,980.56	\$0.00	\$178,665.67	17.15%	N/A
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Central Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Operation of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Maintenance of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Community Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
TOTAL INSTRUCTIONAL AND SUPPORT SRVCS	\$4,006,273.39	\$838,773.56	\$2,794,925.70	\$372,574.13	90.70%	N/A

Budget Summary-Federal Projects - Other ARRA Stimulus Grants

Sources of Funding:

	Original Budgeted Revenue <u>Allotments</u>	Budgeted Revenue <u>Allotments</u>	Revenues <u>Received</u>	Percent of Revenue Budget % of 2009-10	% of 2008-09
Federal Through State	\$76,981.79	\$76,981.79	\$76,981.79	100.00%	N/A
Total	\$76,981.79	\$76,981.79	\$76,981.79	100.00%	N/A

Appropriations and Expenditures/Encumbrances by Object

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	% of 2009-10 Allotments	% of 2008-09 Allotments
Instruction	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instructional Support Services:					
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instruction & Curriculum Development Svcs	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instructional Staff Training	\$0.00	\$0.00	\$0.00	0.00%	N/A
General Administration	\$0.00	\$0.00	\$0.00	0.00%	N/A
School Administration	\$0.00	\$0.00	\$0.00	0.00%	N/A
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%	N/A
Food Services	\$76,981.79	\$76,981.79	\$76,981.79	100.00%	N/A
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	0.00%	N/A
Operation of Plant	\$0.00	\$0.00	\$0.00	0.00%	N/A
Maintenance of Plant	\$0.00	\$0.00	\$0.00	0.00%	N/A
Community Services	\$0.00	\$0.00	\$0.00	0.00%	N/A
Totals	\$76,981.79	\$76,981.79	\$76,981.79	100.00%	N/A

FEDERAL PROJECTS - OTHER ARRA STIMULUS GRANTS

Account Title	2009/10	Revenue	Balance	Percent Collected	
	Estimated Revenue	As Of 9/30/09		Current Year	Prior Year
<u>Revenue Sources:</u>					
Federal Through State:					
Other Food Services	\$76,981.79	\$76,981.79	\$0.00	100.00%	N/A
Miscellaneous Federal Through State	\$0.00	\$0.00	\$0.00	0.00%	N/A
Total Federal Through State	\$76,981.79	\$76,981.79	\$0.00	100.00%	N/A
TOTAL REVENUES	\$76,981.79	\$76,981.79	\$0.00	100.00%	N/A

FEDERAL PROJECTS - OTHER ARRA STIMULUS GRANTS

Account Title	Budget	Expenditures As Of 9/30/09	Encumbered As Of 9/30/09	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations / Expenditures:</u>						
Instruction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instructional Support Services:						
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instruction & Curriculum Development Svcs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Instructional Staff Training	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
General Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Food Services	\$76,981.79	\$76,981.79	\$0.00	\$0.00	100.00%	N/A
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Operation of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Maintenance of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
Community Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	N/A
TOTAL INSTRUCTIONAL AND SUPPORT SRVCS	\$76,981.79	\$76,981.79	\$0.00	\$0.00	100.00%	N/A

ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
For the Period Ending 9/30/09

INTERNAL ACCOUNTS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Facility	Beginning Balance	Received To Date	Expended To Date	Ending Balance	Idle Cash Target	Accts Payable (3 Months)	Funds Available to Invest	PFIC (A)	Money Market (B)	CD (C)
INVESTMENTS										
Crookshank	\$67,230.47	21,304.71	15,238.27	\$73,296.91	\$100,000.00	\$31,677.21	\$0.00	\$73,296.91		
Cunningham Creek	\$32,436.92	80,828.20	46,562.44	\$66,702.68	\$100,000.00	\$128,991.90	\$0.00	\$66,702.68		
Durbin Creek	\$61,780.27	83,580.20	33,015.31	\$112,345.16	\$100,000.00	\$185,077.38	\$0.00	\$112,345.16		
Hartley	\$62,041.44	3,939.04	8,860.45	\$57,120.03	\$100,000.00	\$3,139.80	\$0.00	\$57,120.03		
Hickory Creek	\$49,115.54	56,539.28	49,816.67	\$55,838.15	\$100,000.00	\$56,572.50	\$0.00	\$55,838.15		
Jullington Creek	\$116,076.30	100,257.83	51,202.80	\$165,131.33	\$100,000.00	\$0.00	\$0.00	\$165,131.33		\$12,529.53
Ketterlinus	\$86,786.78	14,657.51	16,774.14	\$84,670.15	\$100,000.00	\$0.00	\$0.00	\$84,670.15		
Mill Creek	\$47,214.28	72,279.02	55,174.90	\$64,318.40	\$100,000.00	\$102,000.00	\$0.00	\$64,318.40		
Ocean Palms	\$69,985.88	6,176.26	2,657.68	\$73,504.46	\$100,000.00	\$0.00	\$0.00	\$73,504.46		
Osceola	\$41,166.96	21,405.03	17,080.81	\$45,491.18	\$100,000.00	\$32,971.74	\$0.00	\$45,491.18		
Otis A. Mason	\$34,920.96	25,018.90	13,278.80	\$46,661.06	\$100,000.00	\$66,332.70	\$0.00	\$46,661.06		
PV/PV / Rawlings	\$34,384.22	80,073.21	91,042.37	\$23,415.06	\$100,000.00	\$1,200.00	\$0.00	\$23,415.06		
R. B. Hunt	\$46,793.08	55,651.42	36,259.23	\$66,185.27	\$100,000.00	\$64,714.20	\$0.00	\$66,185.27		
South Woods	\$28,339.66	5,635.65	8,147.43	\$25,827.88	\$100,000.00	\$0.00	\$0.00	\$25,827.88		
Timberlin Creek	\$51,627.24	103,813.97	51,208.29	\$104,232.92	\$100,000.00	\$137,900.40	\$0.00	\$104,232.92		
Wards Creek	\$23,949.39	45,004.60	25,592.87	\$43,361.12	\$100,000.00	\$45,068.85	\$0.00	\$43,361.12		
Webster Elementary	\$41,358.08	2,550.46	2,232.31	\$41,676.23	\$100,000.00	\$0.00	\$0.00	\$41,676.23		
Subtotal - Elementary Schools	\$895,207.47	\$778,715.29	\$524,144.77	\$1,149,777.99		\$855,646.68	\$0.00	\$1,149,777.99	\$0.00	\$12,529.53
Fruit Cove Middle	\$110,341.22	50,393.44	35,516.29	\$125,218.37	\$100,000.00	\$0.00	\$25,218.37	\$125,218.37		
Alice B. Landrum Middle	\$117,223.37	34,349.50	65,800.32	\$85,772.55	\$100,000.00	\$0.00	\$0.00	\$85,772.55		
Pacetti Bay Middle	\$50,196.79	45,053.06	16,902.77	\$78,347.08	\$100,000.00	\$12,902.01	\$0.00	\$78,347.08		
Gamble Rogers Middle	\$95,841.21	47,880.55	12,013.11	\$131,708.65	\$100,000.00	\$0.00	\$0.00	\$131,708.65		
Murray Middle	\$64,068.70	20,958.97	15,778.97	\$69,248.70	\$100,000.00	\$4,884.60	\$0.00	\$69,248.70		
Sebastian Middle	\$67,994.16	24,058.44	9,563.54	\$82,489.06	\$100,000.00	\$2,174.61	\$0.00	\$82,489.06		
Switzerland Point Middle	\$147,762.91	64,493.29	24,009.57	\$188,246.63	\$100,000.00	\$38,042.67	\$50,203.96	\$188,246.63		
Subtotal - Middle Schools	\$653,428.36	\$287,187.25	\$179,584.57	\$761,031.04		\$58,003.89	\$75,422.33	\$761,031.04	\$0.00	\$0.00
Allen D. Nease High	\$120,520.63	144,333.85	88,434.94	\$176,419.54	\$100,000.00	\$36,293.76	\$0.00	\$176,419.54		\$150,000.00
Bartram Trail High	\$260,255.12	150,862.85	134,356.11	\$276,761.86	\$100,000.00	\$3,930.69	\$172,831.17	\$276,761.86		
Creekside High	\$145,942.58	119,831.08	68,988.87	\$196,784.79	\$100,000.00	\$6,303.00	\$90,481.79	\$196,784.79		
Pedro Menendez High	\$145,510.28	120,139.84	86,480.80	\$179,169.32	\$100,000.00	\$0.00	\$79,169.32	\$179,169.32	\$5,036.69	
Ponte Vedra High	\$179,180.25	166,942.46	127,813.52	\$218,309.19	\$100,000.00	\$43,064.22	\$75,244.97	\$218,309.19		
St Augustine High	\$288,487.84	123,794.57	96,557.65	\$315,724.76	\$100,000.00	\$50,920.02	\$164,804.74	\$315,724.76		\$50,000.00
Subtotal - High Schools	\$1,139,896.70	\$825,904.65	\$602,631.89	\$1,363,169.46		\$140,511.69	\$582,531.99	\$1,363,169.46	\$5,036.69	\$200,000.00
Gaines Alternative & Transition Programs	\$39,143.76	273.38	558.87	\$38,858.27	\$100,000.00	\$0.00	\$0.00	\$38,858.27		
Liberty Pines Academy	\$50,125.05	85,003.05	47,587.38	\$87,540.72	\$100,000.00	\$92,885.10	\$0.00	\$87,540.72		
St. Johns Technical H.S.	\$64,305.12	32,437.59	46,552.95	\$50,189.76	\$100,000.00	\$0.00	\$0.00	\$50,189.76		
Subtotal - Tech H.S. & Programs	\$153,573.93	\$117,714.02	\$94,699.20	\$176,588.75		\$92,885.10	\$0.00	\$176,588.75	\$0.00	\$0.00
Total K-12	\$2,842,106.46	\$2,009,521.21	\$1,401,060.43	\$3,450,567.24		\$1,147,047.36	\$657,954.32	\$3,450,567.24	\$5,036.69	\$212,529.53

Ending Balance (4) less Idle Cash Target (5) less 3 months of Accounts Payable (6) = Funds Available to Invest (7)

(A) Public Funds Interest Checking (PFIC) = .30%

(B) Money Market rate = 1.11% (as of the last bank business day of the month)

(C) 6 month CD rate = 1.28% (as of the last bank business day of the month)