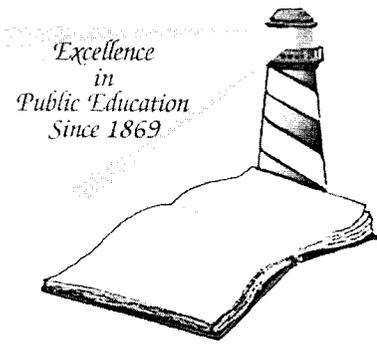


Joseph G. Joyner, Ed.D.
Superintendent



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 September 2011

DATE: November 8, 2011

Background Information: The District's Financial Statement is routine in nature and represents financial transactions of the District through September 2011.

Strategic Plan Impact: The District's Financial Statement tracks the allocation and use of our financial resources. This helps insure 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.

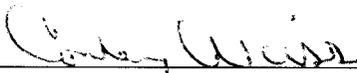
Fiscal Impact: This statement will allow the District to monitor the financial position of its accounts.

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,



Conley Weiss, Chief Financial Officer

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

Budget Summary-General Fund

Revenue Source:

	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Revenue Budget 2011-12	2010-11
Federal	\$860,769.00	\$860,769.00	\$285,972.19	33.22%	34.03%
State	\$75,339,672.00	\$75,339,672.00	\$19,722,767.99	26.18%	26.12%
Local	\$118,212,459.00	\$118,212,459.00	\$795,911.67	0.67%	0.90%
Total Revenue	\$194,412,900.00	\$194,412,900.00	\$20,804,651.85	10.70%	10.12%
Other Financing Sources - Transfers In	\$8,612,787.00	\$8,612,787.00	\$0.00	0.00%	0.00%
Nonspendable Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Restricted Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Committed Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Assigned Balance	\$19,106,131.61	\$19,106,131.61	\$0.00	0.00%	0.00%
Unassigned Balance	\$0.00	\$0.00	\$0.00	0.00%	100.00%
Total Revenue, Transfers and Fund Balance	\$222,131,818.61	\$222,131,818.61	\$20,804,651.85	9.37%	13.11%

Appropriations and Expenditures/Encumbrances by Object:

Appropriations	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	% of 2011-12 Allotments	% of 2010-11 Allotments
Salaries - General	\$129,723,644.40	\$129,723,644.40	\$19,298,592.74	14.88%	95.45%
Benefits - General	\$42,132,374.00	\$42,132,374.00	\$4,983,051.66	11.83%	90.31%
Salaries - Programs/Grants	\$10,651,781.00	\$10,651,781.00	\$2,362,349.83	22.18%	62.61%
Benefits - Programs/Grants	\$2,352,074.56	\$2,352,074.56	\$383,899.83	16.32%	89.53%
Purchased Services	\$14,107,221.62	\$14,107,221.62	\$10,941,284.18	77.56%	60.62%
Energy Services	\$8,456,811.00	\$8,456,811.00	\$1,329,795.17	15.72%	17.94%
Materials & Supplies	\$11,849,836.03	\$11,849,836.03	\$2,971,593.85	25.08%	26.79%
Capital Outlay	\$779,965.00	\$779,965.00	\$1,513,003.81	193.98%	188.38%
Other Expenses	\$2,078,111.00	\$2,078,111.00	\$140,760.57	6.77%	6.23%
Total Appropriations, Expenditures, and Encumbrances	\$222,131,818.61	\$222,131,818.61	\$43,924,331.64	19.77%	81.78%
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	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$222,131,818.61	\$222,131,818.61	\$43,924,331.64	19.77%	81.78%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	% of 2011-12 Allotments	% of 2010-11 Allotments
Instruction	\$136,199,240.20	\$136,199,240.20	\$18,500,272.57	13.58%	82.39%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$11,758,552.92	\$11,758,552.92	\$2,064,701.56	17.56%	95.54%
Instructional Media Service	\$4,212,810.60	\$4,212,810.60	\$567,311.44	13.47%	94.45%
Instruction & Curriculum Dev. Services	\$3,174,944.80	\$3,174,944.80	\$667,688.12	21.03%	102.05%
Instructional Staff Training Services	\$348,334.00	\$348,334.00	\$1,356,745.47	389.50%	407.63%
Instruction Related Technology	\$4,425,492.00	\$4,425,492.00	\$1,944,897.53	43.95%	71.78%
Board	\$691,473.00	\$691,473.00	\$122,201.70	17.67%	55.19%
General Administration	\$305,745.00	\$305,745.00	\$64,956.07	21.25%	86.81%
School Administration	\$12,771,896.59	\$12,771,896.59	\$2,691,784.10	21.08%	95.90%
Facilities Acquisition & Construction	\$4,107,328.00	\$4,107,328.00	\$3,875,643.28	94.36%	130.06%
Fiscal Services	\$1,750,583.00	\$1,750,583.00	\$409,285.52	23.38%	87.49%
Central Services	\$3,106,153.00	\$3,106,153.00	\$721,049.71	23.21%	88.99%
Pupil Transportation Services	\$10,907,732.00	\$10,907,732.00	\$1,910,552.86	17.52%	76.07%
Operation of Plant	\$19,813,439.18	\$19,813,439.18	\$5,098,419.28	25.73%	62.99%
Maintenance of Plant	\$7,662,154.32	\$7,662,154.32	\$2,107,820.56	27.51%	50.60%
Administrative Technology Services	\$851,940.00	\$851,940.00	\$738,773.90	86.72%	59.44%
Community Services	\$44,000.00	\$44,000.00	\$552,559.42	1255.82%	78.49%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$529,668.55	0.00%	0.00%
Total Instruction and Support Services	\$222,131,818.61	\$222,131,818.61	\$43,924,331.64	19.77%	81.78%
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	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$222,131,818.61	\$222,131,818.61	\$43,924,331.64	19.77%	81.78%

GENERAL FUND

Account Title	2011/12 Estimated Revenue	Revenue as of 09/30/11	Balance	Percent Collected	
				Current Year	Prior Year
Revenue Source:					
<i>Federal:</i>					
R.O.T.C.	\$200,000.00	\$49,077.91	\$150,922.09	24.54%	8.64%
Misc Federal Direct	\$660,769.00	\$236,894.28	\$423,874.72	35.85%	41.55%
Total Federal (Direct and Indirect)	\$860,769.00	\$285,972.19	\$574,796.81	33.22%	34.03%
<i>State:</i>					
Florida Education Finance Program	\$39,870,824.00	\$10,251,794.00	\$29,619,030.00	25.71%	25.56%
Work Force Development	\$0.00	\$1,394,880.00	(\$1,394,880.00)	0.00%	0.00%
Adults with Disabilities	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pari-Mutuel Distribution	\$206,750.00	\$0.00	\$206,750.00	0.00%	0.00%
State License Tax	\$40,000.00	\$8,722.41	\$31,277.59	21.81%	12.33%
District Discretionary Lottery Funds	\$89,378.00	\$0.00	\$89,378.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$33,374,296.00	\$8,047,800.00	\$25,326,496.00	24.11%	24.11%
Voluntary Pre-Kindergarten	\$0.00	\$373.58	(\$373.58)	0.00%	0.00%
Full Service Schools	\$0.00	\$0.00	\$0.00	0.00%	10.00%
Florida School Recognition Program	\$1,758,424.00	\$0.00	\$1,758,424.00	0.00%	0.00%
Miscellaneous State	\$0.00	\$19,198.00	(\$19,198.00)	0.00%	127.59%
Total State	\$75,339,672.00	\$19,722,767.99	\$55,616,904.01	26.18%	26.12%
<i>Local:</i>					
District School Tax	\$116,668,460.00	\$0.00	\$116,668,460.00	0.00%	0.00%
Tax Redemptions	\$300,000.00	\$0.00	\$300,000.00	0.00%	44.64%
Rent	\$0.00	\$66,851.00	(\$66,851.00)	0.00%	160.76%
School Age Child Care Fees (Day Care and Camp Fees)	\$0.00	\$278,590.84	(\$278,590.84)	0.00%	9.65%
Miscellaneous Local, including Interest	\$743,999.00	\$380,446.33	\$363,552.67	51.14%	44.29%
Federal Indirect Cost	\$500,000.00	\$70,023.50	\$429,976.50	14.00%	0.72%
Total Local	\$118,212,459.00	\$795,911.67	\$117,416,547.33	0.67%	0.90%
Total Revenue	\$194,412,900.00	\$20,804,651.85	\$173,608,248.15	10.70%	10.12%
Other Financing Sources - Transfers In	\$8,612,787.00	\$0.00	\$8,612,787.00	0.00%	0.00%
Fund Balance - July 1, 2011	\$19,106,131.61	\$0.00	\$19,106,131.61	0.00%	100.00%
Adjustment to Beginning Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$222,131,818.61	\$20,804,651.85	\$201,327,166.76	9.37%	13.11%

GENERAL FUND

Account Title	Budget	Expenditures As of 09/30/11	Encumbered As of 09/30/11	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Instruction	\$136,199,240.20	\$16,974,193.40	\$1,526,079.17	\$117,698,967.63	13.58%	82.39%
<i>Instruction Support Services:</i>						
Pupil Personnel Services	\$11,758,552.92	\$1,731,147.62	\$333,553.94	\$9,693,851.36	17.56%	95.54%
Instructional Media Services	\$4,212,810.60	\$548,092.06	\$19,219.38	\$3,645,499.16	13.47%	94.45%
Instruction & Curriculum Development	\$3,174,944.80	\$625,603.74	\$42,084.38	\$2,507,256.68	21.03%	102.05%
Instructional Staff Training Services	\$348,334.00	\$1,346,203.53	\$10,541.94	(\$1,008,411.47)	389.50%	407.63%
Instruction Related Technology	\$4,425,492.00	\$1,347,680.25	\$597,217.28	\$2,480,594.47	43.95%	71.78%
Board	\$691,473.00	\$120,599.98	\$1,601.72	\$569,271.30	17.67%	55.19%
General Administration	\$305,745.00	\$63,302.43	\$1,653.64	\$240,788.93	21.25%	86.81%
School Administration	\$12,771,896.59	\$2,615,841.28	\$75,942.82	\$10,080,112.49	21.08%	95.90%
Facilities Acquisition & Construction	\$4,107,328.00	\$1,649,479.50	\$2,226,163.78	\$231,684.72	94.36%	130.06%
Fiscal Services	\$1,750,583.00	\$405,898.42	\$3,387.10	\$1,341,297.48	23.38%	87.49%
Central Services	\$3,106,153.00	\$596,339.94	\$124,709.77	\$2,385,103.29	23.21%	88.99%
Pupil Transportation Services	\$10,907,732.00	\$1,585,074.07	\$325,478.79	\$8,997,179.14	17.52%	76.07%
Operation of Plant	\$19,813,439.18	\$4,782,037.24	\$316,382.04	\$14,715,019.90	25.73%	62.99%
Maintenance of Plant	\$7,662,154.32	\$1,752,700.22	\$355,120.34	\$5,554,333.76	27.51%	50.60%
Administrative Technology Services	\$851,940.00	\$303,511.40	\$435,262.50	\$113,166.10	86.72%	59.44%
Community Services	\$44,000.00	\$432,962.48	\$119,596.94	(\$508,559.42)	1255.82%	78.49%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$529,668.55	\$0.00	(\$529,668.55)	0.00%	0.00%
Total Instruction and Support Services	\$222,131,818.61	\$37,410,336.11	\$6,513,995.53	\$178,207,486.97	19.77%	81.78%
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, 2011	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$222,131,818.61	\$37,410,336.11	\$6,513,995.53	\$178,207,486.97	19.77%	81.78%

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 \$950,847.99 in "Unallocated Employee Benefits" had not been distributed.

Budget Summary-Debt Service

Revenue Source:

	Original Budgeted	Budgeted	Revenues Received	Percent of Revenue Budget	
	Revenue Allotments	Revenue Allotments		2011-12	2010-11
Federal	\$790,400.00	\$790,400.00	\$395,200.00	50.00%	0.00%
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue	\$790,400.00	\$790,400.00	\$395,200.00	50.00%	0.00%
Transfers In	\$16,594,393.00	\$16,594,393.00	\$0.00	0.00%	0.00%
Refunding Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$17,384,793.00	\$17,384,793.00	\$395,200.00	2.27%	0.00%

Appropriations and Expenditures/Encumbrances by Object:

	Original Budgeted	Budgeted	Expenditure & Encumbrances	% of 2011-12	% of 2010-11
	Expense Allotments	Expense Allotments		Allotments	Allotments
Redemption of Principal	\$11,286,176.47	\$11,286,176.47	\$0.00	0.00%	0.00%
Interest	\$6,088,616.26	\$6,088,616.26	\$395,200.00	6.49%	0.00%
Dues and Fees	\$10,000.27	\$10,000.27	\$4,000.00	40.00%	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	\$17,384,793.00	\$17,384,793.00	\$399,200.00	2.30%	0.03%
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	\$17,384,793.00	\$17,384,793.00	\$399,200.00	2.30%	0.03%

DEBT SERVICE FUND

Account Title	2011/12 Estimated Revenue	Revenue as of 09/30/11	Balance	Percent Collected	
				Current Year	Prior Year
Revenue Source:					
<i>Federal:</i>					
IRS Interest Subsidy	\$790,400.00	\$395,200.00	\$395,200.00	50.00%	0.00%
Total Federal	\$790,400.00	\$395,200.00	\$395,200.00	50.00%	0.00%
<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	\$0.00	\$0.00	0.00%	0.00%
Interest, Including Profit on Investment	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue	\$790,400.00	\$395,200.00	\$395,200.00	50.00%	0.00%
Transfers in from Capital Projects	\$16,594,393.00	\$0.00	\$16,594,393.00	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 Revenue and Transfers	\$17,384,793.00	\$395,200.00	\$16,989,593.00	2.27%	0.00%
Fund Balance - July 1, 2011	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$17,384,793.00	\$395,200.00	\$16,989,593.00	2.27%	0.00%

DEBT SERVICE FUND

Account Title	Budget	Expenditures As of 09/30/11	Encumbered As of 09/30/11	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Redemption of Principal	\$11,286,176.47	\$0.00	\$0.00	\$11,286,176.47	0.00%	0.00%
Interest	\$6,088,616.26	\$395,200.00	\$0.00	\$5,693,416.26	6.49%	0.00%
Dues and Fees	\$10,000.27	\$4,000.00	\$0.00	\$6,000.27	40.00%	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	\$17,384,793.00	\$399,200.00	\$0.00	\$16,985,593.00	2.30%	0.03%
Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - Reserved for Debt Service - July 1, 2011	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$17,384,793.00	\$399,200.00	\$0.00	\$16,985,593.00	2.30%	0.03%

Budget Summary-Capital Projects

Revenue Source:

	Original Budgeted	Budgeted	Revenues Received	Percent of Revenue Budget	
	Revenue Allotments	Revenue Allotments		2011-12	2010-11
CO&DS Distributed to Districts	\$175,166.00	\$175,166.00	\$0.00	0.00%	0.00%
COBI	\$340,000.00	\$340,000.00	\$0.00	0.00%	0.00%
Public Education Capital Outlay (PECO)	\$0.00	\$0.00	\$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	\$27,010,756.00	\$27,010,756.00	\$0.00	0.00%	0.28%
Impact Fees & Gas Tax Refunds	\$3,500,000.00	\$3,500,000.00	\$958,234.71	27.38%	16.64%
Misc Local, including Interest	\$200,000.00	\$200,000.00	\$1.12	0.00%	13.34%
Total Revenue	\$31,225,922.00	\$31,225,922.00	\$958,235.83	3.07%	2.29%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$89,135,153.00	\$89,135,153.00	\$0.00	0.00%	100.00%
Total Revenue and Other Financing Sources	\$120,361,075.00	\$120,361,075.00	\$958,235.83	0.80%	64.69%

Appropriations and Expenditures/Encumbrances by Object:

	Original Budgeted	Budgeted	Expenditure & Encumbrances	% of 2011-12	% of 2010-11
	Expense Allotments	Expense Allotments		Allotments	Allotments
Library Books	\$708.00	\$708.00	\$0.00	0.00%	0.00%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$55,961,320.00	\$55,961,320.00	\$19,795,284.69	35.37%	11.72%
Furniture, Fixtures, and Equipment	\$5,061,876.00	\$5,061,876.00	\$1,699,812.86	33.58%	15.79%
Motor Vehicles/Buses	\$1,019,701.00	\$1,019,701.00	\$965,224.00	94.66%	3.22%
Land	\$4,963,869.00	\$4,963,869.00	\$1,064.00	0.02%	0.19%
Improvements Other Than Buildings	\$1,748,098.00	\$1,748,098.00	\$454,998.77	26.03%	13.57%
Remodeling and Renovations	\$25,713,343.00	\$25,713,343.00	\$10,868,988.56	42.27%	14.84%
Computer Software	\$5,248.00	\$5,248.00	\$0.00	0.00%	0.00%
Redemption of Principal and Interest	\$81,905.00	\$81,905.00	\$27,301.48	33.33%	25.00%
Total Appropriations, Expenditures, and Encumbrance	\$94,556,068.00	\$94,556,068.00	\$33,812,674.36	35.76%	10.03%
Transfers Out	\$24,686,384.00	\$24,686,384.00	\$0.00	0.00%	0.00%
Fund Balance	\$1,118,623.00	\$1,118,623.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$120,361,075.00	\$120,361,075.00	\$33,812,674.36	28.09%	9.95%

CAPITAL PROJECTS FUND

Account Title	2011/12 Estimated Revenue	Revenue as of 09/30/11	Balance	Percent Collected	
				Current Year	Prior Year
<i>Revenue Source:</i>					
CO&DS Distributed to District	\$175,166.00	\$0.00	\$175,166.00	0.00%	0.00%
COBI	\$340,000.00	\$0.00	\$340,000.00	0.00%	0.00%
Public Education Capital Outlay (PECO)	\$0.00	\$0.00	\$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	\$27,010,756.00	\$0.00	\$27,010,756.00	0.00%	0.28%
Impact Fees	\$3,500,000.00	\$958,234.71	\$2,541,765.29	27.38%	16.64%
Misc Local, including Interest	\$200,000.00	\$1.12	\$199,998.88	0.00%	13.34%
Total Revenue	\$31,225,922.00	\$958,235.83	\$30,267,686.17	3.07%	2.29%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue and Other Financing Sources	\$31,225,922.00	\$958,235.83	\$30,267,686.17	3.07%	1.55%
Fund Balance - July 1, 2011	\$89,135,153.00	\$0.00	\$89,135,153.00	0.00%	100.00%
Total Revenue, Other Financing Sources and Fund Balance	\$120,361,075.00	\$958,235.83	\$119,402,839.17	0.80%	64.69%

CAPITAL PROJECTS FUND

Account Title	Budget	Expenditures As of 09/30/11	Encumbered As of 09/30/11	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Library Books	\$708.00	\$0.00	\$0.00	\$708.00	0.00%	0.00%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$55,961,320.00	\$2,457,233.69	\$17,338,051.00	\$36,166,035.31	35.37%	11.72%
Furniture, Fixtures, and Equipment	\$5,061,876.00	\$421,709.09	\$1,278,103.77	\$3,362,063.14	33.58%	15.79%
Motor Vehicles/Buses	\$1,019,701.00	\$0.00	\$965,224.00	\$54,477.00	94.66%	3.22%
Land	\$4,963,869.00	\$1,064.00	\$0.00	\$4,962,805.00	0.02%	0.19%
Improvements Other Than Buildings	\$1,748,098.00	\$321,300.38	\$133,698.39	\$1,293,099.23	26.03%	13.57%
Remodeling and Renovations	\$25,713,343.00	\$5,914,726.61	\$4,954,261.95	\$14,844,354.44	42.27%	14.84%
Computer Software	\$5,248.00	\$0.00	\$0.00	\$5,248.00	0.00%	0.00%
Redemption of Principal and Interest	\$81,905.00	\$27,301.48	\$0.00	\$54,603.52	33.33%	25.00%
Total Appropriations, Expenditures, and Encumbrances	\$94,556,068.00	\$9,143,335.25	\$24,669,339.11	\$60,743,393.64	35.76%	12.18%
Transfer to General Fund	\$8,091,991.00	\$0.00	\$0.00	\$8,091,991.00	0.00%	0.00%
Transfers to Debt Service	\$16,594,393.00	\$0.00	\$0.00	\$16,594,393.00	0.00%	0.00%
Fund Balance - July 1, 2011	\$1,118,623.00	\$0.00	\$0.00	\$1,118,623.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$120,361,075.00	\$9,143,335.25	\$24,669,339.11	\$86,548,400.64	28.09%	9.95%

Budget Summary-Food Service

Revenue Source:

	Original Budgeted	Budgeted	Revenues Received	Percent of Revenue Budget	
	Revenue Allotments	Revenue Allotments		2011-12	2010-11
Federal Through State	\$3,560,000.00	\$3,560,000.00	\$58,091.78	1.63%	1.38%
State	\$67,000.00	\$67,000.00	\$0.00	0.00%	0.00%
Local	\$6,952,000.00	\$6,952,000.00	\$1,100,698.47	15.83%	18.16%
Total Revenue	\$10,579,000.00	\$10,579,000.00	\$1,158,790.25	10.95%	12.79%
Reserve for Inventories	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$1,000,000.00	\$1,000,000.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$11,579,000.00	\$11,579,000.00	\$1,158,790.25	10.01%	18.90%

Appropriations and Expenditures/Encumbrances by Object:

	Original Budgeted	Budgeted	Expenditures & Encumbrances	% of 2011-12	% of 2010-11
	Expense Allotments	Expense Allotments		Allotments	Allotments
Salaries	\$3,349,272.00	\$3,349,272.00	\$480,204.91	14.34%	97.11%
Employee Benefits	\$1,540,665.12	\$1,540,665.12	\$164,010.18	10.65%	94.72%
Purchased Services	\$208,500.00	\$208,500.00	\$130,561.40	62.62%	49.54%
Energy Services	\$151,500.00	\$151,500.00	\$150,218.37	99.15%	99.34%
Materials & Supplies	\$4,965,000.00	\$4,965,000.00	\$2,095,005.19	42.20%	37.79%
Capital Outlay	\$195,000.00	\$195,000.00	\$24,515.05	12.57%	14.60%
Other Expenses	\$330,000.00	\$330,000.00	\$12,881.13	3.90%	76.87%
Total Appropriations, Expenditures, and Encumbrances	\$10,739,937.12	\$10,739,937.12	\$3,057,396.23	28.47%	66.79%
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	\$589,062.88	\$589,062.88	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$11,579,000.00	\$11,579,000.00	\$3,057,396.23	26.40%	61.93%

FOOD SERVICE FUND

Account Title	2011/12 Estimated Revenue	Revenue as of 09/30/11	Balance	Percent Collected	
				Current Year	Prior Year
<i>Revenue Source:</i>					
<i>Federal through State:</i>					
National School Lunch Act	\$3,150,000.00	\$0.00	\$3,150,000.00	0.00%	0.00%
U.S.D.A. Donated Food	\$365,000.00	\$0.00	\$365,000.00	0.00%	0.00%
Summer Food Service Program	\$45,000.00	\$58,091.78	(\$13,091.78)	129.09%	75.08%
Total Federal through State	\$3,560,000.00	\$58,091.78	\$3,501,908.22	1.63%	1.38%
<i>State:</i>					
School Breakfast Supplement	\$32,000.00	\$0.00	\$32,000.00	0.00%	0.00%
School Lunch Supplement	\$35,000.00	\$0.00	\$35,000.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$67,000.00	\$0.00	\$67,000.00	0.00%	0.00%
<i>Local:</i>					
Food Service Sales	\$6,700,000.00	\$1,100,698.47	\$5,599,301.53	16.43%	18.96%
Misc Local, including Interest	\$252,000.00	\$0.00	\$252,000.00	0.00%	15.30%
Total Local	\$6,952,000.00	\$1,100,698.47	\$5,851,301.53	15.83%	18.16%
Total Revenue	\$10,579,000.00	\$1,158,790.25	\$9,420,209.75	10.95%	12.79%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - July 1, 2011	\$1,000,000.00	\$0.00	\$1,000,000.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$11,579,000.00	\$1,158,790.25	\$10,420,209.75	10.01%	18.90%

FOOD SERVICE FUND

	Budget	Expenditures As of 09/30/11	Encumbered As of 09/30/11	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Salaries	\$3,349,272.00	\$480,204.91	\$0.00	\$2,869,067.09	14.34%	97.11%
Employee Benefits	\$1,540,665.12	\$164,010.18	\$0.00	\$1,376,654.94	10.65%	94.72%
Purchased Services	\$208,500.00	\$9,827.59	\$120,733.81	\$77,938.60	62.62%	49.54%
Energy Services	\$151,500.00	\$11,883.24	\$138,335.13	\$1,281.63	99.15%	99.34%
Materials & Supplies	\$4,965,000.00	\$502,854.48	\$1,592,150.71	\$2,869,994.81	42.20%	37.79%
Capital Outlay	\$195,000.00	\$9,162.39	\$15,352.66	\$170,484.95	12.57%	14.60%
Other Expenses	\$330,000.00	\$9,506.13	\$3,375.00	\$317,118.87	3.90%	76.87%
Total Appropriations, Expenditures, and Encumbrances	\$10,739,937.12	\$1,187,448.92	\$1,869,947.31	\$7,682,540.89	28.47%	66.79%
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, 2011	\$589,062.88	\$0.00	\$0.00	\$589,062.88	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$11,579,000.00	\$1,187,448.92	\$1,869,947.31	\$8,521,603.77	26.40%	61.93%

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>2011-12</u>	<u>2010-11</u>
Federal Direct	\$980,872.00	\$980,872.00	\$162,816.83	16.60%	14.81%
Federal Through State	\$11,742,341.64	\$11,742,341.64	\$1,397,561.13	11.90%	11.72%
Total Revenue	\$12,723,213.64	\$12,723,213.64	\$1,560,377.96	12.26%	11.97%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted	Budgeted	Expenditures &	% of 2011-12	% of 2010-11
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	Allotments
Instruction	\$5,679,564.92	\$5,679,564.92	\$767,847.35	13.52%	46.75%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$2,069,345.92	\$2,069,345.92	\$356,979.69	17.25%	84.16%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$3,052,348.38	\$3,052,348.38	\$656,601.62	21.51%	73.33%
Instructional Staff Training	\$1,240,353.39	\$1,240,353.39	\$105,804.77	8.53%	42.56%
General Administration	\$532,415.25	\$532,415.25	\$66,014.69	12.40%	0.44%
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%	107.18%
Pupil Transportation Services	\$145,166.78	\$145,166.78	\$0.00	0.00%	0.02%
Operation of Plant	\$2,019.00	\$2,019.00	\$79.27	3.93%	6.51%
Maintenance of Plant	\$2,000.00	\$2,000.00	\$0.00	0.00%	0.00%
Community Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$12,723,213.64	\$12,723,213.64	\$1,953,327.39	15.35%	54.64%

FEDERAL PROJECTS

Account Title	2011/12 Estimated Revenue	Revenue as of 09/30/11	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
Federal Direct	\$980,872.00	\$162,816.83	\$818,055.17	16.60%	14.81%
<i>Federal Through State:</i>					
Vocational Education Acts	\$172,360.00	\$25,820.32	\$146,539.68	14.98%	9.67%
Workforce Investment Act	\$0.00	\$0.00	\$0.00	0.00%	30.98%
Individuals With Disabilities Education Act	\$7,263,846.92	\$940,746.33	\$6,323,100.59	12.95%	12.93%
Elementary and Secondary Ed Act, Title 1	\$3,349,013.72	\$313,428.68	\$3,035,585.04	9.36%	7.15%
Adult General Education	\$0.00	\$0.00	\$0.00	0.00%	2.67%
Safe & Drug-Free Schools - Title IV	\$0.00	\$0.00	\$0.00	0.00%	26.24%
ESEA Title II - Eisenhower Professional Development	\$883,666.00	\$93,700.08	\$789,965.92	10.60%	19.60%
Other Federal Through State	\$73,455.00	\$23,865.72	\$49,589.28	32.49%	10.18%
Total Federal Through State	\$11,742,341.64	\$1,397,561.13	\$10,344,780.51	11.90%	11.72%
Total Revenue	\$12,723,213.64	\$1,560,377.96	\$11,162,835.68	12.26%	11.97%

FEDERAL PROJECTS

Account Title	Budget	Expenditures As of 09/30/11	Encumbered As of 09/30/11	Balance	Percent Expended & Encumbered		
					Current Year	Prior Year	
<u>Appropriations/Expenditures:</u>							
Instruction	\$5,679,564.92	\$474,652.97	\$293,194.38	\$4,911,717.57	13.52%	46.75%	
<i>Instructional Support Services:</i>							
Pupil Personnel Services	\$2,069,345.92	\$333,526.30	\$23,453.39	\$1,712,366.23	17.25%	84.16%	
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%	
Instruction & Curriculum Development Services	\$3,052,348.38	\$587,649.93	\$68,951.69	\$2,395,746.76	21.51%	73.33%	
Instructional Staff Training	\$1,240,353.39	\$98,454.80	\$7,349.97	\$1,134,548.62	8.53%	42.56%	
General Administration	\$532,415.25	\$66,014.69	\$0.00	\$466,400.56	12.40%	0.44%	
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%	107.18%	
Pupil Transportation Services	\$145,166.78	\$0.00	\$0.00	\$145,166.78	0.00%	0.02%	
Operation of Plant	\$2,019.00	\$79.27	\$0.00	\$1,939.73	3.93%	6.51%	
Maintenance of Plant	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%	0.00%	
Community Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%	
Total Instructional and Support Services	\$12,723,213.64	\$1,560,377.96	\$392,949.43	\$10,769,886.25	15.35%	54.64%	

Budget Summary-Targeted ARRA Stimulus Fund

Revenue Source:

	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Revenue Budget	
				% of 2011-12	% of 2010-11
Federal Through State	\$883,454.47	\$883,454.47	\$202,692.78	22.94%	17.08%
Total Revenue	\$883,454.47	\$883,454.47	\$202,692.78	22.94%	16.99%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	% of 2011-12 Allotments	% of 2010-11 Allotments
Instruction	\$581,335.67	\$581,335.67	\$248,779.38	42.79%	62.70%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$18,557.29	\$18,557.29	\$23,527.94	126.79%	41.64%
Instructional Media Services	\$1,124.04	\$1,124.04	\$1,124.04	100.00%	0.00%
Instruction & Curriculum Development Services	\$30,820.97	\$30,820.97	\$25,034.34	81.23%	107.74%
Instructional Staff Training	\$238,267.71	\$238,267.71	\$45,831.31	19.24%	91.26%
General Administration	\$6,440.73	\$6,440.73	\$4,008.81	62.24%	0.00%
School Administration	\$3,380.91	\$3,380.91	\$3,380.91	100.00%	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	\$76.03	\$76.03	\$0.00	0.00%	0.00%
Operation of Plant	\$2,321.96	\$2,321.96	\$2,321.96	100.00%	0.00%
Maintenance of Plant	\$1,129.16	\$1,129.16	\$1,129.16	100.00%	0.00%
Community Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$883,454.47	\$883,454.47	\$355,137.85	40.20%	84.24%

TARGETED ARRA STIMULUS FUND

Account Title	2011/12 Estimated Revenue	Revenue as of 09/30/11	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%	18.07%
Elementary and Secondary Ed Act, Title 1	\$883,307.02	\$202,579.03	\$680,727.99	22.93%	15.28%
Miscellaneous Federal Through State	\$147.45	\$113.75	\$33.70	77.14%	6.41%
Total Federal Through State	\$883,454.47	\$202,692.78	\$680,761.69	22.94%	17.08%
Total Revenue	\$883,454.47	\$202,692.78	\$680,761.69	22.94%	16.99%

TARGETED ARRA STIMULUS FUND

Account Title	Budget	Expenditures As of 09/30/11	Encumbered As of 09/30/11	Balance	Percent Expended & Encumbered		
					Current Year	Prior Year	
<i>Appropriations/Expenditures:</i>							
Instruction	\$581,335.67	\$97,512.68	\$151,266.70	\$332,556.29	42.79%	62.70%	
<i>Instructional Support Services:</i>							
Pupil Personnel Services	\$18,557.29	\$23,527.94	\$0.00	(\$4,970.65)	126.79%	41.64%	
Instructional Media Services	\$1,124.04	\$1,124.04	\$0.00	\$0.00	100.00%	0.00%	
Instruction & Curriculum Development Services	\$30,820.97	\$23,855.97	\$1,178.37	\$5,786.63	81.23%	107.74%	
Instructional Staff Training	\$238,267.71	\$45,831.31	\$0.00	\$192,436.40	19.24%	91.26%	
General Administration	\$6,440.73	\$4,008.81	\$0.00	\$2,431.92	62.24%	0.00%	
School Administration	\$3,380.91	\$3,380.91	\$0.00	\$0.00	100.00%	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	\$76.03	\$0.00	\$0.00	\$76.03	0.00%	0.00%	
Operation of Plant	\$2,321.96	\$2,321.96	\$0.00	\$0.00	100.00%	0.00%	
Maintenance of Plant	\$1,129.16	\$1,129.16	\$0.00	\$0.00	100.00%	0.00%	
Community Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%	
Total Instructional and Support Services	\$883,454.47	\$202,692.78	\$152,445.07	\$528,316.62	40.20%	84.24%	

Budget Summary-Race to the Top

Revenue Source:

	Original Budgeted	Budgeted	Revenues Received	Percent of Revenue Budget	
	Revenue Allotments	Revenue Allotments		% of 2011-12	% of 2010-11
Federal Through State	\$735,302.66	\$735,302.66	\$151,259.37	20.57%	0.00%
Total Revenue	\$735,302.66	\$735,302.66	\$151,259.37	20.57%	0.00%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted	Budgeted	Expenditures & Encumbrances	% of 2011-12	% of 2010-11
	Expense Allotments	Expense Allotments		Allotments	Allotments
Instruction	\$229,468.08	\$229,468.08	\$10,617.86	4.63%	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 Svcs	\$95,560.00	\$95,560.00	\$5,288.87	5.53%	0.00%
Instructional Staff Training	\$134,401.33	\$134,401.33	\$85,504.64	63.62%	0.00%
Instruction Related Technology	\$96,519.00	\$96,519.00	\$91,902.61	95.22%	0.00%
General Administration	\$15,765.00	\$15,765.00	\$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	\$163,589.25	\$163,589.25	\$32,758.34	20.02%	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	\$735,302.66	\$735,302.66	\$226,072.32	30.75%	0.00%

RACE TO THE TOP

Account Title	2011/12 Estimated Revenue	Revenue as of 09/30/11	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
<i>Federal Through State:</i>					
Race to the Top	\$735,302.66	\$151,259.37	\$584,043.29	20.57%	0.00%
Total Federal Through State	<u>\$735,302.66</u>	<u>\$151,259.37</u>	<u>\$584,043.29</u>	20.57%	0.00%
Total Revenue	<u>\$735,302.66</u>	<u>\$151,259.37</u>	<u>\$584,043.29</u>	20.57%	0.00%

RACE TO THE TOP

Account Title	Budget	Expenditures As of 09/30/11	Encumbered As of 09/30/11	Balance	Percent Expended & Encumbered		
					Current Year	Prior Year	
<u>Appropriations/Expenditures:</u>							
Instruction	\$229,468.08	\$3,043.51	\$7,574.35	\$218,850.22	4.63%	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	\$95,560.00	\$3,288.87	\$2,000.00	\$90,271.13	5.53%	0.00%	
Instructional Staff Training	\$134,401.33	\$85,504.64	\$0.00	\$48,896.69	63.62%	0.00%	
Instruction Related Technology	\$96,519.00	\$34,069.00	\$57,833.61	\$4,616.39	95.22%	0.00%	
General Administration	\$15,765.00	\$0.00	\$0.00	\$15,765.00	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	\$163,589.25	\$25,353.35	\$7,404.99	\$130,830.91	20.02%	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	\$735,302.66	\$151,259.37	\$74,812.95	\$509,230.34	30.75%	0.00%	