

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 2012

DATE: December 11, 2012

Background Information: The District's Financial Statement is routine in nature and represents financial transactions of the District through October 2012.

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.

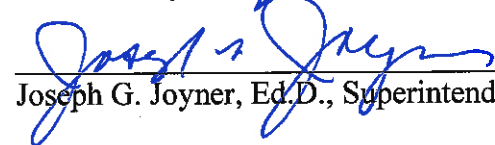
Action Required: Acceptance of the Superintendent's recommendation.

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 Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Revenue Budget 2012-13
Federal	\$539,898.00	\$539,898.00	\$118,903.43	22.02%
State	\$93,127,184.00	\$93,659,936.60	\$31,818,516.14	33.97%
Local	\$110,150,834.00	\$114,446,621.21	\$2,036,310.08	1.78%
Total Revenue	\$203,817,916.00	\$208,646,455.81	\$33,973,729.65	16.28%
Other Financing Sources - Transfers In	\$8,438,980.00	\$8,438,980.00	\$19,836.34	0.24%
Nonspendable Fund Balance	\$0.00	\$0.00	\$0.00	0.00%
Restricted Fund Balance	\$0.00	\$0.00	\$0.00	0.00%
Committed Fund Balance	\$0.00	\$0.00	\$0.00	0.00%
Assigned Balance	\$18,949,436.00	\$18,949,436.00	\$0.00	0.00%
Unassigned Balance	\$0.00	\$0.00	\$0.00	0.00%
Total Revenue, Transfers and Fund Balance	\$231,206,332.00	\$236,034,871.81	\$33,993,565.99	14.40%

Appropriations and Expenditures/Encumbrances by Object:

Appropriations	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	% of 2012-13 Allotments
Salaries - General	\$133,476,537.00	\$133,494,890.50	\$125,122,654.72	93.73%
Benefits - General	\$43,881,978.00	\$43,891,301.16	\$37,953,561.40	86.47%
Salaries - Programs/Grants	\$11,766,752.00	\$13,894,403.98	\$7,604,391.15	54.73%
Benefits - Programs/Grants	\$2,436,196.00	\$3,665,768.41	\$2,254,332.54	61.50%
Purchased Services	\$15,212,936.00	\$17,370,175.38	\$8,159,405.28	46.97%
Energy Services	\$8,425,130.00	\$8,396,718.90	\$1,970,650.64	23.47%
Materials & Supplies	\$12,911,215.00	\$11,410,215.31	\$4,238,694.02	37.15%
Capital Outlay	\$921,195.00	\$1,349,108.72	\$1,299,119.74	96.29%
Other Expenses	\$2,174,393.00	\$2,562,289.45	\$482,498.92	18.83%
Total Appropriations, Expenditures, and Encumbrances	\$231,206,332.00	\$236,034,871.81	\$189,085,308.41	80.11%
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%
Reserved for Inventory	\$0.00	\$0.00	\$0.00	0.00%
Fund Balance/Contribution	\$0.00	\$0.00	\$0.00	0.00%
Total Appropriations, Transfers and Fund Balance	\$231,206,332.00	\$236,034,871.81	\$189,085,308.41	80.11%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	% of 2012-13 Allotments
Instruction	\$142,559,995.00	\$143,566,964.32	\$115,255,903.96	80.28%
<i>Instructional Support Services:</i>				
Pupil Personnel Services	\$12,535,051.00	\$12,604,670.86	\$11,449,516.87	90.84%
Instructional Media Service	\$4,351,471.00	\$4,362,775.15	\$3,727,234.86	85.43%
Instruction & Curriculum Dev. Services	\$4,033,463.00	\$4,061,743.56	\$3,018,328.17	74.31%
Instructional Staff Training Services	\$345,973.00	\$348,786.84	\$2,296,700.85	658.48%
Instruction Related Technology	\$4,759,951.00	\$4,887,096.51	\$3,814,164.93	78.05%
Board	\$688,298.00	\$688,698.00	\$408,321.86	59.29%
General Administration	\$303,161.00	\$303,161.00	\$273,515.20	90.22%
School Administration	\$12,598,650.00	\$12,392,385.79	\$12,016,721.41	96.97%
Facilities Acquisition & Construction	\$3,906,019.00	\$3,906,019.00	\$2,482,335.17	63.55%
Fiscal Services	\$1,901,712.00	\$1,901,712.00	\$1,349,264.13	70.95%
Central Services	\$3,116,147.00	\$3,116,793.20	\$2,636,190.34	84.58%
Pupil Transportation Services	\$11,267,112.00	\$11,315,168.78	\$8,119,144.11	71.75%
Operation of Plant	\$20,286,129.00	\$20,566,935.52	\$12,680,687.20	61.66%
Maintenance of Plant	\$7,696,566.00	\$7,743,987.63	\$5,843,782.07	75.46%
Administrative Technology Services	\$740,213.00	\$655,712.50	\$675,987.24	103.09%
Community Services	\$116,421.00	\$3,612,261.15	\$2,492,909.41	69.01%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$544,600.63	0.00%
Total instruction and Support Services	\$231,206,332.00	\$236,034,871.81	\$189,085,308.41	80.11%
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%
Reserved for Inventory	\$0.00	\$0.00	\$0.00	0.00%
Fund Balance/Contribution	\$0.00	\$0.00	\$0.00	0.00%
Total Appropriations, Transfers and Fund Balance	\$231,206,332.00	\$236,034,871.81	\$189,085,308.41	80.11%

GENERAL FUND

Account Title	2012/13 Estimated Revenue	Revenue as of 10/31/12	Balance	Percent Collected	
				Current Year	Prior Year
Revenue Source:					
<i>Federal:</i>					
R.O.T.C.	\$239,898.00	\$27,834.64	\$212,063.36	11.60%	30.36%
Misc Federal Direct	\$300,000.00	\$91,068.79	\$208,931.21	30.36%	39.01%
Total Federal (Direct and Indirect)	\$539,898.00	\$118,903.43	\$420,994.57	22.02%	37.00%
<i>State:</i>					
Florida Education Finance Program	\$56,297,826.00	\$18,833,164.00	\$37,464,662.00	33.45%	33.97%
Work Force Development	\$0.00	\$1,790,584.00	(\$1,790,584.00)	0.00%	33.33%
Adults with Disabilities	\$0.00	\$18,275.00	(\$18,275.00)	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	\$8,147.91	\$31,852.09	20.37%	24.65%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$34,564,016.00	\$11,120,628.00	\$23,443,388.00	32.17%	32.15%
Voluntary Pre-Kindergarten	\$456,388.00	\$11,287.85	\$445,100.15	2.47%	3.31%
Full Service Schools	\$76,364.60	\$22,909.38	\$53,455.22	30.00%	30.00%
Florida School Recognition Program	\$2,018,592.00	\$0.00	\$2,018,592.00	0.00%	0.00%
Miscellaneous State	\$0.00	\$13,520.00	(\$13,520.00)	0.00%	199.52%
Total State	\$93,659,936.60	\$31,818,516.14	\$61,841,420.46	33.97%	32.23%
<i>Local:</i>					
District School Tax	\$108,689,269.00	\$0.00	\$108,689,269.00	0.00%	0.00%
Tax Redemptions	\$324,100.00	\$216,556.99	\$107,543.01	66.82%	43.98%
Rent	\$99,206.96	\$140,529.35	(\$41,322.39)	141.65%	154.25%
School Age Child Care Fees (Day Care and Camp Fees)	\$4,293,658.66	\$985,534.22	\$3,308,124.44	22.95%	18.25%
Miscellaneous Local, including interest	\$440,386.59	\$629,321.48	(\$188,934.89)	142.90%	94.53%
Federal Indirect Cost	\$600,000.00	\$64,368.04	\$535,631.96	10.73%	14.00%
Total Local	\$114,446,621.21	\$2,036,310.08	\$112,410,311.13	1.78%	1.36%
Total Revenue	\$208,646,455.81	\$33,973,729.65	\$174,672,726.16	16.28%	13.79%
Other Financing Sources - Transfers In	\$8,438,880.00	\$19,836.34	\$8,419,043.66	0.24%	44.30%
Fund Balance - July 1, 2012	\$18,949,436.00	\$0.00	\$18,949,436.00	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	\$236,034,871.81	\$33,993,565.99	\$202,041,305.82	14.40%	11.33%

GENERAL FUND

Account Title	Budget	Expenditures As of 10/31/12	Encumbered As of 10/31/12	Balance	Percent Expended & Encumbered Current Year
<u>Appropriations/Expenditures:</u>					
Instruction	\$143,566,964.32	\$30,038,345.46	\$85,217,558.50	\$28,311,060.36	80.28%
<i>Instruction Support Services:</i>					
Pupil Personnel Services	\$12,604,670.86	\$2,837,953.88	\$8,611,562.99	\$1,155,153.99	90.84%
Instructional Media Services	\$4,362,775.15	\$908,841.34	\$2,818,393.52	\$635,540.29	85.43%
Instruction & Curriculum Development	\$4,061,743.56	\$948,593.87	\$2,069,734.30	\$1,043,415.39	74.31%
Instructional Staff Training Services	\$348,786.84	\$539,690.01	\$1,757,010.84	(\$1,947,914.01)	658.48%
Instruction Related Technology	\$4,887,096.51	\$1,931,973.23	\$1,882,191.70	\$1,072,931.58	78.05%
Board	\$688,698.00	\$213,676.50	\$194,645.36	\$280,376.14	59.29%
General Administration	\$303,161.00	\$99,889.03	\$173,626.17	\$29,645.80	90.22%
School Administration	\$12,392,385.79	\$3,806,119.24	\$8,210,602.17	\$375,664.38	96.97%
Facilities Acquisition & Construction	\$3,906,019.00	\$1,775,840.43	\$706,494.74	\$1,423,683.83	63.55%
Fiscal Services	\$1,901,712.00	\$493,180.41	\$856,083.72	\$552,447.87	70.95%
Central Services	\$3,116,793.20	\$895,129.79	\$1,741,060.55	\$480,602.86	84.58%
Pupil Transportation Services	\$11,315,168.78	\$2,726,130.85	\$5,393,013.26	\$3,196,024.67	71.75%
Operation of Plant	\$20,566,935.52	\$6,446,919.11	\$6,233,768.09	\$7,886,248.32	61.66%
Maintenance of Plant	\$7,743,987.63	\$2,309,664.99	\$3,534,117.08	\$1,900,205.56	75.46%
Administrative Technology Services	\$655,712.50	\$443,513.23	\$232,474.01	(\$20,274.74)	103.09%
Community Services	\$3,612,261.15	\$792,023.62	\$1,700,885.79	\$1,119,351.74	69.01%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$544,600.63	\$0.00	(\$544,600.63)	0.00%
Total Instruction and Support Services	\$236,034,871.81	\$57,752,085.62	\$131,333,222.79	\$46,949,563.40	80.11%
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Fund Balance/Contribution - July 1, 2012	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Appropriations, Transfers and Fund Balance	\$236,034,871.81	\$57,752,085.62	\$131,333,222.79	\$46,949,563.40	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 \$779,937.60 in "Unallocated Employee Benefits" had not been distributed.

Budget Summary-Debt Service

Revenue Source:

	Original Budgeted	Budgeted	Revenues	Percent of Revenue Budget	
	Revenue Allotments	Revenue Allotments	Received	2012-13	2011-12
Federal	\$790,400.00	\$790,400.00	\$395,200.00	50.00%	50.00%
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$0.00	\$0.00	\$74.56	0.00%	0.00%
Total Revenue	\$790,400.00	\$790,400.00	\$395,274.56	50.01%	50.19%
Transfers In	\$16,600,083.00	\$16,600,083.00	\$0.00	0.00%	5.67%
Refunding Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$941,176.47	\$941,176.47	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$18,331,659.47	\$18,331,659.47	\$395,274.56	2.16%	7.70%

Appropriations and Expenditures/Encumbrances by Object:

	Original Budgeted	Budgeted	Expenditure &	% of 2012-13	% of 2011-12
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	Allotments
Redemption of Principal	\$12,687,352.94	\$12,687,352.94	\$0.00	0.00%	0.00%
Interest	\$5,634,306.26	\$5,634,306.26	\$395,200.00	7.01%	6.49%
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	\$18,331,659.47	\$18,331,659.47	\$399,200.00	2.18%	2.30%
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	\$18,331,659.47	\$18,331,659.47	\$399,200.00	2.18%	2.30%

DEBT SERVICE FUND

Account Title	2012/13 Estimated Revenue	Revenue as of 10/31/12	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
<i>Federal:</i>					
IRS Interest Subsidy	\$790,400.00	\$395,200.00	\$395,200.00	50.00%	50.00%
Total Federal	\$790,400.00	\$395,200.00	\$395,200.00	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	\$74.41	(\$74.41)	0.00%	0.00%
Interest, Including Profit on Investment	\$0.00	\$0.15	(\$0.15)	0.00%	0.00%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$0.00	\$74.56	(\$74.56)	0.00%	0.00%
Total Revenue	\$790,400.00	\$395,274.56	\$395,125.44	50.01%	50.19%
Transfers in from Capital Projects	\$16,600,083.00	\$0.00	\$16,600,083.00	0.00%	5.67%
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	\$17,390,483.00	\$395,274.56	\$16,995,208.44	2.27%	7.70%
Fund Balance - July 1, 2012	\$941,176.47	\$0.00	\$941,176.47	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$18,331,659.47	\$395,274.56	\$17,936,384.91	2.16%	7.70%

DEBT SERVICE FUND

Account Title	Budget	Expenditures As of 10/31/12	Encumbered As of 10/31/12	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Redemption of Principal	\$12,687,352.94	\$0.00	\$0.00	\$12,687,352.94	0.00%	0.00%
Interest	\$5,634,306.26	\$395,200.00	\$0.00	\$5,239,106.26	7.01%	6.49%
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	\$18,331,659.47	\$399,200.00	\$0.00	\$17,932,459.47	2.18%	2.30%
Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - Reserved for Debt Service - July 1, 2012	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$18,331,659.47	\$399,200.00	\$0.00	\$17,932,459.47	2.18%	2.30%

Budget Summary-Capital Projects

Revenue Source:

	Original Budgeted	Budgeted	Revenues	Percent of Revenue Budget	
	Revenue Allotments	Revenue Allotments	Received	2012-13	2011-12
CO&DS Distributed to Districts	\$188,462.00	\$188,462.00	\$0.00	0.00%	0.00%
COBI	\$0.00	\$0.00	\$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	\$26,368,090.00	\$26,368,090.00	\$50,276.31	0.19%	0.12%
Impact Fees & Gas Tax Refunds	\$5,500,000.00	\$5,500,000.00	\$1,394,137.62	25.35%	37.86%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$2,939.17	1.96%	0.00%
Total Revenue	\$32,206,552.00	\$32,206,552.00	\$1,447,353.10	4.49%	4.35%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$65,133,578.00	\$65,133,578.00	\$0.00	0.00%	0.00%
Total Revenue and Other Financing Sources	\$97,340,130.00	\$97,340,130.00	\$1,447,353.10	1.49%	1.13%

Appropriations and Expenditures/Encumbrances by Object:

	Original Budgeted	Budgeted	Expenditure &	% of 2012-13	% of 2011-12
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	Allotments
Library Books	\$105,130.00	\$105,130.00	\$102,337.01	97.34%	0.00%
Audio Visual Materials	\$0.00	\$0.00	\$840.77	0.00%	0.00%
Buildings & Fixed Equipment	\$42,166,900.00	\$42,166,900.00	\$2,197,441.34	5.21%	35.61%
Furniture, Fixtures, and Equipment	\$4,456,870.00	\$4,456,870.00	\$1,370,484.85	30.75%	33.92%
Motor Vehicles/Buses	\$1,960,836.00	\$1,960,836.00	\$54,766.00	2.79%	94.66%
Land	\$0.00	\$0.00	\$0.00	0.00%	0.09%
Improvements Other Than Buildings	\$4,732,284.00	\$4,732,284.00	\$799,184.31	16.89%	28.80%
Remodeling and Renovations	\$19,092,996.00	\$19,092,996.00	\$6,379,053.30	33.41%	42.97%
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%	39.13%
Total Appropriations, Expenditures, and Encumbrance	\$72,602,169.00	\$72,602,169.00	\$10,931,409.06	15.06%	36.17%
Transfers Out	\$24,519,338.00	\$24,519,338.00	\$0.00	0.00%	5.67%
Fund Balance	\$218,623.00	\$218,623.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$97,340,130.00	\$97,340,130.00	\$10,931,409.06	11.23%	32.37%

CAPITAL PROJECTS FUND

Account Title	2012/13 Estimated Revenue	Revenue as of 10/31/12	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
CO&DS Distributed to District	\$188,462.00	\$0.00	\$188,462.00	0.00%	0.00%
COBI	\$0.00	\$0.00	\$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	\$26,368,090.00	\$50,276.31	\$26,317,813.69	0.19%	0.12%
Impact Fees	\$5,500,000.00	\$1,394,137.62	\$4,105,862.38	25.35%	37.86%
Misc Local, including Interest	\$150,000.00	\$2,939.17	\$147,060.83	1.96%	0.00%
Total Revenue	\$32,206,552.00	\$1,447,353.10	\$30,759,198.90	4.49%	4.35%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue and Other Financing Sources	\$32,206,552.00	\$1,447,353.10	\$30,759,198.90	4.49%	4.35%
Fund Balance - July 1, 2012	\$65,133,578.00	\$0.00	\$65,133,578.00	0.00%	0.00%
Total Revenue, Other Financing Sources and Fund Balance	\$97,340,130.00	\$1,447,353.10	\$95,892,776.90	1.49%	1.13%

CAPITAL PROJECTS FUND

Account Title	Budget	Expenditures As of 10/31/12	Encumbered As of 10/31/12	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Library Books	\$105,130.00	\$92,346.40	\$9,990.61	\$2,792.99	97.34%	0.00%
Audio Visual Materials	\$0.00	\$437.53	\$403.24	(\$840.77)	0.00%	0.00%
Buildings & Fixed Equipment	\$42,166,900.00	\$1,464,306.35	\$733,134.99	\$39,969,458.66	5.21%	35.61%
Furniture, Fixtures, and Equipment	\$4,456,870.00	\$1,299,795.60	\$70,689.25	\$3,086,385.15	30.75%	33.92%
Motor Vehicles/Buses	\$1,960,836.00	\$0.00	\$54,766.00	\$1,906,070.00	2.79%	94.66%
Land	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.09%
Improvements Other Than Buildings	\$4,732,284.00	\$661,846.69	\$137,337.62	\$3,933,099.69	16.89%	28.80%
Remodeling and Renovations	\$19,092,996.00	\$4,972,675.26	\$1,406,378.04	\$12,713,942.70	33.41%	42.97%
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%	39.13%
Total Appropriations, Expenditures, and Encumbrances	\$72,602,169.00	\$8,518,709.31	\$2,412,699.75	\$61,670,759.94	15.06%	36.17%
Transfer to General Fund	\$7,669,255.00	\$0.00	\$0.00	\$7,669,255.00	0.00%	47.15%
Transfers to Debt Service	\$16,600,083.00	\$0.00	\$0.00	\$16,600,083.00	0.00%	5.67%
Transfers to FCTC	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0.00%	0.00%
Fund Balance - July 1, 2012	\$218,623.00	\$0.00	\$0.00	\$218,623.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$97,340,130.00	\$8,518,709.31	\$2,412,699.75	\$86,408,720.94	11.23%	32.37%

Budget Summary-Food Service

Revenue Source:

	Original Budgeted Revenue <u>Allotments</u>	Budgeted Revenue <u>Allotments</u>	Revenues <u>Received</u>	Percent of Revenue Budget <u>2012-13</u>
Federal Through State	\$3,840,350.00	\$3,840,350.00	\$70,787.23	1.84%
State	\$66,000.00	\$66,000.00	\$0.00	0.00%
Local	\$7,448,629.00	\$7,448,629.00	\$2,296,894.75	30.84%
Total Revenue	\$11,354,979.00	\$11,354,979.00	\$2,367,681.98	20.85%
Reserve for Inventories	\$0.00	\$0.00	\$0.00	0.00%
Fund Balance	\$400,000.00	\$400,000.00	\$0.00	0.00%
Total Revenue, Transfers and Fund Balance	\$11,754,979.00	\$11,754,979.00	\$2,367,681.98	20.14%

Appropriations and Expenditures/Encumbrances by Object:

	Original Budgeted <u>Expense Allotments</u>	Budgeted <u>Expense Allotments</u>	Expenditures & <u>Encumbrances</u>	% of 2012-13 <u>Allotments</u>
Salaries	\$3,529,751.00	\$3,529,751.00	\$3,351,390.98	94.95%
Employee Benefits	\$1,623,685.00	\$1,623,685.00	\$1,540,146.87	94.86%
Purchased Services	\$203,950.00	\$203,950.00	\$105,567.67	51.76%
Energy Services	\$158,500.00	\$158,500.00	\$100,096.51	63.15%
Materials & Supplies	\$5,108,084.00	\$5,108,084.00	\$2,256,491.10	44.17%
Capital Outlay	\$195,000.00	\$195,000.00	\$23,147.98	11.87%
Other Expenses	\$330,000.00	\$330,000.00	\$12,307.24	3.73%
Total Appropriations, Expenditures, and Encumbrances	\$11,148,970.00	\$11,148,970.00	\$7,389,148.35	66.28%
Transfers	\$250,000.00	\$250,000.00	\$0.00	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	0.00%
Fund Balance	\$356,009.00	\$356,009.00	\$0.00	0.00%
Total Appropriations, Transfers and Fund Balance	\$11,754,979.00	\$11,754,979.00	\$7,389,148.35	62.86%

FOOD SERVICE FUND

Account Title	2012/13 Estimated Revenue	Revenue as of 10/31/12	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
<i>Federal through State:</i>					
National School Lunch Act	\$3,417,350.00	\$0.00	\$3,417,350.00	0.00%	16.98%
U.S.D.A. Donated Food	\$365,000.00	\$0.00	\$365,000.00	0.00%	0.00%
Summer Food Service Program	\$58,000.00	\$70,787.23	(\$12,787.23)	122.05%	129.09%
Total Federal through State	\$3,840,350.00	\$70,787.23	\$3,769,562.77	1.84%	16.66%
<i>State:</i>					
School Breakfast Supplement	\$28,000.00	\$0.00	\$28,000.00	0.00%	0.00%
School Lunch Supplement	\$38,000.00	\$0.00	\$38,000.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$66,000.00	\$0.00	\$66,000.00	0.00%	0.00%
<i>Local:</i>					
Food Service Sales	\$7,195,629.00	\$2,294,685.13	\$4,900,943.87	31.89%	31.64%
Misc Local, including Interest	\$253,000.00	\$2,209.62	\$250,790.38	0.87%	0.13%
Total Local	\$7,448,629.00	\$2,296,894.75	\$5,151,734.25	30.84%	30.50%
Total Revenue	\$11,354,979.00	\$2,367,681.98	\$8,987,297.02	20.85%	25.65%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - July 1, 2012	\$400,000.00	\$0.00	\$400,000.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$11,754,979.00	\$2,367,681.98	\$9,387,297.02	20.14%	23.43%

FOOD SERVICE FUND

	Budget	Expenditures As of 10/31/12	Encumbered As of 10/31/12	Balance	Percent Expended & Encumbered Current Year
<u>Appropriations/Expenditures:</u>					
Salaries	\$3,529,751.00	\$810,553.10	\$2,540,837.88	\$178,360.02	94.95%
Employee Benefits	\$1,623,685.00	\$351,167.30	\$1,188,979.57	\$83,538.13	94.86%
Purchased Services	\$203,950.00	\$34,322.65	\$71,245.02	\$98,382.33	51.76%
Energy Services	\$158,500.00	\$21,477.60	\$78,618.91	\$58,403.49	63.15%
Materials & Supplies	\$5,108,084.00	\$1,278,003.50	\$978,487.60	\$2,851,592.90	44.17%
Capital Outlay	\$195,000.00	\$23,147.98	\$0.00	\$171,852.02	11.87%
Other Expenses	\$330,000.00	\$12,137.24	\$170.00	\$317,692.76	3.73%
Total Appropriations, Expenditures, and Encumbrances	\$11,148,970.00	\$2,530,809.37	\$4,858,338.98	\$3,759,821.65	66.28%
Transfers Out	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Fund Balance - July 1, 2012	\$356,009.00	\$0.00	\$0.00	\$356,009.00	0.00%
Total Appropriations, Transfers and Fund Balance	\$11,754,979.00	\$2,530,809.37	\$4,858,338.98	\$4,365,830.65	62.86%

Budget Summary-Federal Projects

Revenue Source:

	Original Budgeted Revenue <u>Allotments</u>	Budgeted Revenue <u>Allotments</u>	Revenues <u>Received</u>	Percent of Revenue Budget <u>2012-13</u>
Federal Direct	\$987,811.00	\$987,811.00	\$238,707.18	24.17%
Federal Through State	\$12,066,015.00	\$12,066,015.00	\$2,362,671.05	19.58%
Total Revenue	<u>\$13,053,826.00</u>	<u>\$13,053,826.00</u>	<u>\$2,601,378.23</u>	19.93%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted <u>Expense Allotments</u>	Budgeted <u>Expense Allotments</u>	Expenditures & <u>Encumbrances</u>	% of 2012-13 <u>Allotments</u>
Instruction	\$5,673,861.00	\$5,673,861.00	\$2,748,311.11	48.44%
<i>Instructional Support Services:</i>				
Pupil Personnel Services	\$1,865,548.00	\$1,865,548.00	\$1,851,419.41	99.24%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%
Instruction & Curriculum Development Services	\$3,097,313.00	\$3,097,313.00	\$2,541,006.87	82.04%
Instructional Staff Training	\$1,752,510.00	\$1,752,510.00	\$541,973.23	30.93%
General Administration	\$582,780.00	\$582,780.00	\$64,368.04	11.04%
School Administration	\$0.00	\$0.00	\$712.50	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%
Central Services	\$0.00	\$0.00	\$0.00	0.00%
Pupil Transportation Services	\$46,079.00	\$46,079.00	\$7,241.85	15.72%
Operation of Plant	\$394.00	\$394.00	\$277.38	70.40%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	0.00%
Administrative Technology Services	\$35,341.00	\$35,341.00	\$0.00	0.00%
Total Instructional and Support Services	<u>\$13,053,826.00</u>	<u>\$13,053,826.00</u>	<u>\$7,755,310.39</u>	59.41%

FEDERAL PROJECTS

Account Title	2012/13 Estimated Revenue	Revenue as of 10/31/12	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
Federal Direct	\$987,811.00	\$238,707.18	\$749,103.82	24.17%	25.56%
<i>Federal Through State:</i>					
Vocational Education Acts	\$200,182.00	\$59,244.64	\$140,937.36	29.60%	31.90%
Workforce Investment Act	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Individuals With Disabilities Education Act	\$7,070,788.00	\$1,467,398.66	\$5,603,389.34	20.75%	19.85%
Elementary and Secondary Ed Act, Title 1	\$3,894,891.00	\$606,639.71	\$3,288,251.29	15.58%	14.71%
Adult General Education	\$0.00	\$1,856.17	(\$1,856.17)	0.00%	0.00%
Safe & Drug-Free Schools - Title IV	\$0.00	\$0.00	\$0.00	0.00%	0.00%
ESEA Title II - Eisenhower Professional Development	\$810,666.00	\$203,710.30	\$606,955.70	25.13%	14.71%
Other Federal Through State	\$89,488.00	\$23,821.57	\$65,666.43	26.62%	56.54%
Total Federal Through State	\$12,066,015.00	\$2,362,671.05	\$9,703,343.95	19.58%	18.40%
Total Revenue	\$13,053,826.00	\$2,601,378.23	\$10,452,447.77	19.93%	18.95%

FEDERAL PROJECTS

Account Title	Budget	Expenditures As of 10/31/12	Encumbered As of 10/31/12	Balance	Percent Expended & Encumbered Current Year
<u>Appropriations/Expenditures:</u>					
Instruction	\$5,673,861.00	\$957,452.20	\$1,790,858.91	\$2,925,549.89	48.44%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$1,865,548.00	\$518,553.24	\$1,332,866.17	\$14,128.59	99.24%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Instruction & Curriculum Development Services	\$3,097,313.00	\$836,665.69	\$1,704,341.18	\$556,306.13	82.04%
Instructional Staff Training	\$1,752,510.00	\$216,107.33	\$325,865.90	\$1,210,536.77	30.93%
General Administration	\$582,780.00	\$64,368.04	\$0.00	\$518,411.96	11.04%
School Administration	\$0.00	\$712.50	\$0.00	(\$712.50)	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	\$46,079.00	\$7,241.85	\$0.00	\$38,837.15	15.72%
Operation of Plant	\$394.00	\$277.38	\$0.00	\$116.62	70.40%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Administrative Technology Services	\$35,341.00	\$0.00	\$0.00	\$35,341.00	0.00%
Total Instructional and Support Services	\$13,053,826.00	\$2,601,378.23	\$5,153,932.16	\$5,298,515.61	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>2012-13</u>
Federal Through State	\$0.00	\$0.00	\$283,735.02	0.00%
Total Revenue	\$0.00	\$0.00	\$283,735.02	0.00%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted <u>Expense Allotments</u>	Budgeted <u>Expense Allotments</u>	Expenditures & <u>Encumbrances</u>	% of 2012-13 <u>Allotments</u>
Instruction	\$0.00	\$0.00	\$246,897.95	0.00%
<i>Instructional Support Services:</i>				
Pupil Personnel Services	\$0.00	\$0.00	\$6,795.69	0.00%
Instructional Media Services	\$0.00	\$0.00	\$5,661.85	0.00%
Instruction & Curriculum Development Services	\$0.00	\$0.00	\$22,553.50	0.00%
Instructional Staff Training	\$0.00	\$0.00	\$195,345.14	0.00%
General Administration	\$0.00	\$0.00	\$0.00	0.00%
School Administration	\$0.00	\$0.00	\$3,387.16	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%
Central Services	\$0.00	\$0.00	\$0.00	0.00%
Pupil Transportation Services	\$0.00	\$0.00	\$3,230.25	0.00%
Operation of Plant	\$0.00	\$0.00	\$2,344.80	0.00%
Maintenance of Plant	\$0.00	\$0.00	\$1,132.27	0.00%
Community Services	\$0.00	\$0.00	\$0.00	0.00%
Total Instructional and Support Services	\$0.00	\$0.00	\$487,348.61	0.00%

TARGETED ARRA STIMULUS FUND

Account Title	2012/13 Estimated Revenue	Revenue as of 10/31/12	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	\$0.00	\$283,735.02	(\$283,735.02)	0.00%	32.41%
Miscellaneous Federal Through State	\$0.00	\$0.00	\$0.00	0.00%	77.14%
Total Federal Through State	\$0.00	\$283,735.02	(\$283,735.02)	0.00%	32.41%
Total Revenue	\$0.00	\$283,735.02	(\$283,735.02)	0.00%	32.41%

TARGETED ARRA STIMULUS FUND

Account Title	Budget	Expenditures As of 10/31/12	Encumbered As of 10/31/12	Balance	Percent Expended & Encumbered Current Year
<u>Appropriations/Expenditures:</u>					
Instruction	\$0.00	\$168,800.19	\$78,097.76	(\$246,897.95)	0.00%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$0.00	\$6,795.69	\$0.00	(\$6,795.69)	0.00%
Instructional Media Services	\$0.00	\$5,661.85	\$0.00	(\$5,661.85)	0.00%
Instruction & Curriculum Development Services	\$0.00	\$22,553.50	\$0.00	(\$22,553.50)	0.00%
Instructional Staff Training	\$0.00	\$69,829.31	\$125,515.83	(\$195,345.14)	0.00%
General Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
School Administration	\$0.00	\$3,387.16	\$0.00	(\$3,387.16)	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	\$3,230.25	\$0.00	(\$3,230.25)	0.00%
Operation of Plant	\$0.00	\$2,344.80	\$0.00	(\$2,344.80)	0.00%
Maintenance of Plant	\$0.00	\$1,132.27	\$0.00	(\$1,132.27)	0.00%
Community Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Instructional and Support Services	\$0.00	\$283,735.02	\$203,613.59	(\$487,348.61)	0.00%

Budget Summary-Race to the Top

Revenue Source:

	Original Budgeted Revenue Allotments	Budgeted Revenue Allotments	Revenues Received	Percent of Revenue Budget 2012-13
Federal Through State	\$490,037.00	\$490,037.00	\$290,021.64	59.18%
Total Revenue	\$490,037.00	\$490,037.00	\$290,021.64	59.18%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted Expense Allotments	Budgeted Expense Allotments	Expenditures & Encumbrances	% of 2012-13 Allotments
Instruction	\$381,373.12	\$381,373.12	\$65,207.51	17.10%
<i>Instructional Support Services:</i>				
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	0.00%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%
Instruction & Curriculum Development Svcs	\$0.00	\$0.00	\$55,701.53	0.00%
Instructional Staff Training	\$0.00	\$0.00	\$342,383.41	0.00%
Instruction Related Technology	\$0.00	\$0.00	\$128,177.49	0.00%
General Administration	\$0.00	\$0.00	\$0.00	0.00%
School Administration	\$0.00	\$0.00	\$0.00	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%
Central Services	\$108,663.88	\$108,663.88	\$107,581.54	99.00%
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	0.00%
Operation of Plant	\$0.00	\$0.00	\$0.00	0.00%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	0.00%
Community Services	\$0.00	\$0.00	\$0.00	0.00%
Total Instructional and Support Services	\$490,037.00	\$490,037.00	\$699,051.48	142.65%

RACE TO THE TOP

Account Title	2012/13 Estimated Revenue	Revenue as of 10/31/12	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
<i>Federal Through State:</i>					
Race to the Top	\$490,037.00	\$290,021.64	\$200,015.36	59.18%	31.45%
Total Federal Through State	<u>\$490,037.00</u>	<u>\$290,021.64</u>	<u>\$200,015.36</u>	59.18%	31.45%
Total Revenue	<u>\$490,037.00</u>	<u>\$290,021.64</u>	<u>\$200,015.36</u>	59.18%	31.45%

RACE TO THE TOP

Account Title	Budget	Expenditures As of 10/31/12	Encumbered As of 10/31/12	Balance	Percent Expended & Encumbered Current Year
<u>Appropriations/Expenditures:</u>					
Instruction	\$381,373.12	\$42,289.85	\$22,917.66	\$316,165.61	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 Services	\$0.00	\$11,618.80	\$44,082.73	(\$55,701.53)	0.00%
Instructional Staff Training	\$0.00	\$73,241.38	\$269,142.03	(\$342,383.41)	0.00%
Instruction Related Technology	\$0.00	\$128,177.49	\$0.00	(\$128,177.49)	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	\$108,663.88	\$34,694.12	\$72,887.42	\$1,082.34	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	\$490,037.00	\$290,021.64	\$409,029.84	(\$209,014.48)	142.65%

Budget Summary-Federal Projects - Education Jobs Fund

Sources of Funding:

	Original Budgeted Revenue <u>Allotments</u>	Budgeted Revenue <u>Allotments</u>	Revenues <u>Received</u>	Percent of Revenue Budget <u>2012-13</u>
Federal Through State	\$0.00	\$0.00	\$93,738.00	0.00%
Total	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$93,738.00</u>	0.00%

Appropriations and Expenditures/Encumbrances by Object

	Original Budgeted <u>Expense Allotments</u>	Budgeted <u>Expense Allotments</u>	Expenditures & <u>Encumbrances</u>	% of 2012-13 <u>Allotments</u>
Instruction	\$0.00	\$0.00	\$0.00	0.00%
Instructional Support Services:				
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	0.00%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%
Instruction & Curriculum Development Svcs	\$0.00	\$0.00	\$0.00	0.00%
Instruction Related Technology	\$0.00	\$0.00	\$0.00	0.00%
General Administration	\$0.00	\$0.00	\$0.00	0.00%
School Administration	\$0.00	\$0.00	\$0.00	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%
Food Service	\$0.00	\$0.00	\$0.00	0.00%
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	0.00%
Operation of Plant	\$0.00	\$0.00	\$93,738.00	0.00%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	0.00%
Community Services	\$0.00	\$0.00	\$0.00	0.00%
Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$93,738.00</u>	0.00%

FEDERAL PROJECTS - EDUCATION JOBS FUND

Account Title	2012/13 Estimated Revenue	Revenue As Of 10/31/12	Balance	Percent Collected	
				Current Year	Prior Year
<i>Revenue Sources:</i>					
Federal Through State:					
Education Jobs Fund	\$0.00	\$93,738.00	(\$93,738.00)	0.00%	0.00%
Total Federal Through State	\$0.00	\$93,738.00	(\$93,738.00)	0.00%	0.00%
TOTAL REVENUES	\$0.00	\$93,738.00	(\$93,738.00)	0.00%	0.00%

FEDERAL PROJECTS - EDUCATION JOBS FUND

Account Title	Budget	Expenditures As of 10/31/12	Encumbered As of 10/31/12	Balance	Percent Expended & Encumbered Current Year
<u>Appropriations / Expenditures:</u>					
Instruction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Instructional Support Services:					
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%
Instruction Realated Technology	\$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%
Food Service	\$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	\$93,738.00	\$0.00	(\$93,738.00)	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 SRVCS	\$0.00	\$93,738.00	\$0.00	(\$93,738.00)	0.00%