

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 February 2013  
**DATE:** April 10, 2013

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

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

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


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

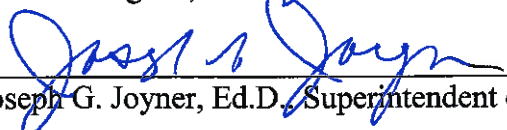
**Recommendation:** Acceptance of the District's Financial Statement.

**Action Required:** Acceptance of the Superintendent's recommendation.

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

Respectfully submitted,

  
\_\_\_\_\_  
Michael Degutis, Chief Financial Officer

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

**BUDGET SUMMARY-GENERAL FUND**

Revenue Source:

<u>Account Title</u>	Original Budgeted	Budgeted	Revenues	Percent of Revenue	
	Revenue Allotments	Revenue Allotments	Received	2012-13	2011-12
Federal	\$539,898.00	\$539,898.00	\$557,427.73	103.25%	51.39%
State	\$93,127,184.00	\$99,191,973.60	\$65,341,540.21	65.87%	66.59%
Local	\$110,150,834.00	\$115,148,749.92	\$103,299,460.05	89.71%	88.71%
<b>Total Revenues</b>	<b>\$203,817,916.00</b>	<b>\$214,880,621.52</b>	<b>\$169,198,427.99</b>	<b>78.74%</b>	<b>79.76%</b>
Other Financing Sources - Transfers In	\$8,438,980.00	\$8,626,546.00	\$3,608,378.63	41.83%	44.58%
Nonspendable Fund Balance	\$0.00	\$417,950.07	\$0.00	0.00%	0.00%
Restricted Fund Balance	\$0.00	\$432,530.37	\$0.00	0.00%	0.00%
Committed Fund Balance	\$0.00	\$9,744,667.20	\$0.00	0.00%	0.00%
Assigned Balance	\$18,949,436.00	\$28,212,719.69	\$0.00	0.00%	0.00%
Unassigned Balance	\$0.00	\$28,197,927.83	\$0.00	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$231,206,332.00</b>	<b>\$290,512,962.68</b>	<b>\$172,806,806.62</b>	<b>59.48%</b>	<b>59.17%</b>

Appropriations and Expenditures/Encumbrances by Object:

<u>Account Title</u>	Original Budgeted	Budgeted	Expenditures &	% of 2012-13% of 2011-12	
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	Allotments
Salaries - General	\$133,476,537.00	\$131,888,641.09	\$126,290,455.10	95.76%	98.16%
Benefits - General	\$43,881,978.00	\$45,575,552.64	\$38,637,966.44	84.78%	91.31%
Salaries - Programs/Grants	\$11,766,752.00	\$15,298,235.24	\$8,374,121.06	54.74%	69.50%
Benefits - Programs/Grants	\$2,436,196.00	\$4,356,061.42	\$2,453,254.06	56.32%	67.07%
Purchased Services	\$15,212,936.00	\$25,882,076.34	\$17,466,013.03	67.48%	72.29%
Energy Services	\$8,425,130.00	\$8,420,423.68	\$4,806,231.09	57.08%	57.40%
Materials & Supplies	\$12,911,215.00	\$13,447,296.85	\$6,106,407.06	45.41%	29.99%
Capital Outlay	\$921,195.00	\$6,189,825.82	\$2,472,554.81	39.95%	37.53%
Other Expenses	\$2,174,393.00	\$2,785,501.60	\$1,800,339.03	64.63%	58.74%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$231,206,332.00</b>	<b>\$253,843,614.68</b>	<b>\$208,407,341.68</b>	<b>82.10%</b>	<b>84.00%</b>
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	\$36,669,348.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$231,206,332.00</b>	<b>\$290,512,962.68</b>	<b>\$208,407,341.68</b>	<b>71.74%</b>	<b>72.70%</b>

Appropriations and Expenditures/Encumbrances by Function:

<u>Account Title</u>	Original Budgeted	Budgeted	Expenditures &	% of 2012-13% of 2011-12	
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	Allotments
Instruction	\$142,559,995.00	\$151,811,636.01	\$124,197,679.45	81.81%	83.14%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$12,535,051.00	\$12,895,935.01	\$12,156,404.44	94.27%	101.61%
Instructional Media Service	\$4,351,471.00	\$4,213,383.64	\$3,944,618.80	93.62%	96.83%
Instruction & Curriculum Dev. Services	\$4,033,463.00	\$3,681,731.52	\$3,056,961.73	83.03%	97.70%
Instructional Staff Training Services	\$345,973.00	\$2,489,621.14	\$2,362,438.36	94.89%	122.69%
Instruction Related Technology	\$4,759,951.00	\$5,053,659.56	\$4,566,740.93	90.37%	88.67%
Board	\$688,298.00	\$703,279.20	\$560,415.30	79.69%	77.27%
General Administration	\$303,161.00	\$310,675.81	\$304,950.64	98.16%	97.60%
School Administration	\$12,598,650.00	\$13,432,933.08	\$12,243,833.28	91.15%	92.30%
Facilities Acquisition & Construction	\$3,906,019.00	\$7,294,572.78	\$4,091,847.90	56.09%	57.47%
Fiscal Services	\$1,901,712.00	\$1,844,164.95	\$1,612,305.20	87.43%	94.83%
Central Services	\$3,116,147.00	\$3,113,113.33	\$2,876,166.33	92.39%	91.63%
Pupil Transportation Services	\$11,267,112.00	\$11,405,089.28	\$9,871,754.58	86.56%	86.80%
Operation of Plant	\$20,286,129.00	\$20,722,111.90	\$15,909,574.36	76.78%	79.69%
Maintenance of Plant	\$7,696,566.00	\$8,218,950.01	\$6,718,017.54	81.74%	83.98%
Administrative Technology Services	\$740,213.00	\$1,113,170.42	\$975,029.72	87.59%	66.09%
Community Services	\$116,421.00	\$5,539,587.04	\$2,851,491.97	51.47%	56.32%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$107,111.15	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$231,206,332.00</b>	<b>\$253,843,614.68</b>	<b>\$208,407,341.68</b>	<b>82.10%</b>	<b>84.00%</b>
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$417,950.07	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$0.00	\$36,251,397.93	\$0.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$231,206,332.00</b>	<b>\$290,512,962.68</b>	<b>\$208,407,341.68</b>	<b>71.74%</b>	<b>72.70%</b>

GENERAL FUND

Revenue Source:

Account Title	2012/13 Estimated Revenue	Revenue as of 2/28/13	Balance	Percent Collected	
				Current Year	Prior Year
<i>Federal:</i>					
R.O.T.C.	\$239,898.00	\$133,201.09	\$106,696.91	55.52%	64.74%
Misc Federal Direct	\$300,000.00	\$424,226.64	(\$124,226.64)	141.41%	47.35%
<b>Total Federal (Direct and Indirect)</b>	<b>\$539,898.00</b>	<b>\$557,427.73</b>	<b>(\$17,529.73)</b>	<b>103.25%</b>	<b>51.39%</b>
<i>State:</i>					
Florida Education Finance Program	\$56,297,826.00	\$36,851,436.00	\$19,446,390.00	65.46%	66.74%
Work Force Development	\$5,371,752.00	\$3,581,168.00	\$1,790,584.00	66.67%	66.67%
Adults with Disabilities	\$86,000.00	\$36,550.00	\$49,450.00	42.50%	63.75%
Pari-Mutuel Distribution	\$206,750.00	\$95,125.00	\$111,625.00	46.01%	46.01%
State License Tax	\$70,000.00	\$58,846.59	\$11,153.41	84.07%	82.93%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$34,564,016.00	\$22,398,881.00	\$12,165,135.00	64.80%	65.55%
Voluntary Pre-Kindergarten	\$471,788.00	\$222,938.61	\$248,849.39	47.25%	42.91%
Full Service Schools	\$76,364.60	\$45,818.76	\$30,545.84	60.00%	70.00%
Florida School Recognition Program	\$2,018,592.00	\$2,016,898.00	\$1,694.00	99.92%	94.54%
Miscellaneous State	\$28,885.00	\$33,878.25	(\$4,993.25)	117.29%	55.98%
<b>Total State</b>	<b>\$99,191,973.60</b>	<b>\$65,341,540.21</b>	<b>\$33,850,433.39</b>	<b>65.87%</b>	<b>66.59%</b>
<i>Local:</i>					
District School Tax	\$108,689,269.00	\$98,373,911.76	\$10,315,357.24	90.51%	89.46%
Tax Redemptions	\$324,100.00	\$248,880.47	\$75,219.53	76.79%	63.55%
Rent	\$259,528.95	\$297,327.55	(\$37,798.60)	114.56%	116.84%
School Age Child Care Fees (Day Care and Camp Fees)	\$4,344,309.52	\$2,733,764.92	\$1,610,544.60	62.93%	62.23%
Miscellaneous Local, including Interest	\$931,542.45	\$1,420,194.46	(\$488,652.01)	152.46%	135.76%
Federal Indirect Cost	\$600,000.00	\$225,380.89	\$374,619.11	37.56%	40.08%
<b>Total Local</b>	<b>\$115,148,749.92</b>	<b>\$103,299,460.05</b>	<b>\$11,849,289.87</b>	<b>89.71%</b>	<b>88.71%</b>
<b>Total Revenues</b>	<b>\$214,880,621.52</b>	<b>\$169,198,427.99</b>	<b>\$45,682,193.53</b>	<b>78.74%</b>	<b>79.76%</b>
Other Financing Sources - Transfers In	\$8,626,546.00	\$3,608,378.63	\$5,018,167.37	41.83%	44.58%
Fund Balance - July 1, 2012	\$18,949,436.00	\$0.00	\$18,949,436.00	0.00%	0.00%
Adjustment to Beginning Fund Balance	\$48,056,359.16	\$0.00	\$48,056,359.16	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$290,512,962.88</b>	<b>\$172,806,806.62</b>	<b>\$117,706,156.06</b>	<b>59.48%</b>	<b>59.17%</b>

GENERAL FUND

Appropriations and Expenditures:

Account Title	Budget	Expenditures As of 2/28/13	Encumbered As of 2/28/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
Instruction	\$151,811,636.01	\$75,416,392.15	\$48,781,287.30	\$27,613,956.56	81.81%	83.14%
<i>Instruction Support Services:</i>						
Pupil Personnel Services	\$12,896,935.01	\$7,187,030.90	\$4,969,373.54	\$739,530.57	94.27%	101.61%
Instructional Media Services	\$4,213,383.64	\$2,399,886.31	\$1,544,732.49	\$268,764.84	93.62%	96.83%
Instruction & Curriculum Development	\$3,681,731.52	\$2,004,416.04	\$1,052,545.69	\$624,769.79	83.03%	97.70%
Instructional Staff Training Services	\$2,489,621.14	\$1,381,772.08	\$980,666.28	\$127,182.78	94.89%	122.69%
Instruction Related Technology	\$5,053,659.56	\$3,462,898.38	\$1,103,842.55	\$486,918.63	90.37%	88.67%
Board	\$703,279.20	\$439,564.05	\$120,851.25	\$142,863.90	79.69%	77.27%
General Administration	\$310,675.81	\$216,438.49	\$88,512.15	\$5,725.17	98.16%	97.60%
School Administration	\$13,432,933.08	\$8,136,799.39	\$4,107,033.89	\$1,189,099.80	91.15%	92.30%
Facilities Acquisition & Construction	\$7,294,572.78	\$2,965,104.67	\$1,126,743.23	\$3,202,724.88	56.09%	57.47%
Fiscal Services	\$1,844,164.95	\$1,142,013.97	\$470,291.23	\$231,859.75	87.43%	94.83%
Central Services	\$3,113,113.33	\$1,931,791.65	\$944,374.68	\$236,947.00	92.39%	91.63%
Pupil Transportation Services	\$11,405,089.28	\$6,907,374.72	\$2,964,379.86	\$1,533,334.70	86.56%	86.80%
Operation of Plant	\$20,722,111.90	\$12,611,520.07	\$3,298,054.29	\$4,812,537.54	76.78%	79.69%
Maintenance of Plant	\$8,218,950.01	\$4,669,887.62	\$2,048,129.92	\$1,500,932.47	81.74%	83.98%
Administrative Technology Services	\$1,113,170.42	\$793,057.45	\$181,972.27	\$138,140.70	87.59%	66.09%
Community Services	\$5,539,587.04	\$1,923,185.28	\$928,306.69	\$2,688,095.07	51.47%	56.32%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$107,111.15	\$0.00	(\$107,111.15)	0.00%	0.00%
<b>Total Instruction and Support Services</b>	<b>\$253,843,614.68</b>	<b>\$133,696,244.37</b>	<b>\$74,711,097.31</b>	<b>\$45,436,273.00</b>	<b>82.10%</b>	<b>84.00%</b>
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$417,950.07	\$0.00	\$0.00	\$417,950.07	0.00%	0.00%
Fund Balance/Contribution - July 1, 2012	\$36,251,397.93	\$0.00	\$0.00	\$36,251,397.93	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$290,512,962.68</b>	<b>\$133,696,244.37</b>	<b>\$74,711,097.31</b>	<b>\$82,105,621.00</b>	<b>71.74%</b>	<b>72.70%</b>

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 all "Unallocated Employee Benefits" had been distributed.

**BUDGET SUMMARY-DEBT SERVICE**

Revenue Source:

<u>Account Title</u>	Original Budgeted	Budgeted	Revenues <u>Received</u>	Percent of Revenue Budget	
	Revenue <u>Allotments</u>	Revenue <u>Allotments</u>		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	\$161.20	0.00%	0.00%
<b>Total Revenues</b>	<b>\$790,400.00</b>	<b>\$790,400.00</b>	<b>\$395,361.20</b>	<b>50.02%</b>	<b>50.20%</b>
Transfers In	\$16,600,083.00	\$16,600,083.00	\$3,363,129.59	20.26%	21.64%
Refunding Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
COP's	\$0.00	\$0.00	\$469,399.00	0.00%	0.00%
Fund Balance	\$941,176.47	\$941,176.47	\$0.00	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$18,331,659.47</b>	<b>\$18,331,659.47</b>	<b>\$4,227,889.79</b>	<b>23.06%</b>	<b>22.93%</b>

Appropriations and Expenditures/Encumbrances by Object:

<u>Account Title</u>	Original Budgeted	Budgeted	Expenditure & <u>Encumbrances</u>	% of 2012-13 % of 2011-12	
	Expense Allotments	Expense Allotments		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	\$2,817,153.13	50.00%	50.00%
Dues and Fees	\$10,000.27	\$10,000.27	\$395,264.40	3952.54%	80.00%
Refunded Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$18,331,659.47</b>	<b>\$18,331,659.47</b>	<b>\$3,212,417.53</b>	<b>17.52%</b>	<b>17.56%</b>
Transfer Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$18,331,659.47</b>	<b>\$18,331,659.47</b>	<b>\$3,212,417.53</b>	<b>17.52%</b>	<b>17.56%</b>

DEBT SERVICE FUND

Revenue Source:

Account Title	2012/13 Estimated Revenue	Revenue as of 2/28/13	Balance	Percent Collected	
				Current Year	Prior Year
<i>Federal:</i>					
IRS Interest Subsidy	\$790,400.00	\$395,200.00	\$395,200.00	50.00%	50.00%
<b>Total Federal</b>	<b>\$790,400.00</b>	<b>\$395,200.00</b>	<b>\$395,200.00</b>	<b>50.00%</b>	<b>50.00%</b>
<i>State:</i>					
CO&DS Withheld for SBE/COBI Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total State</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>0.00%</b>
<i>Local:</i>					
I & S Taxes	\$0.00	\$161.03	(\$161.03)	0.00%	0.00%
Interest, Including Profit on Investment	\$0.00	\$0.17	(\$0.17)	0.00%	0.00%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Local</b>	<b>\$0.00</b>	<b>\$161.20</b>	<b>(\$161.20)</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Total Revenues</b>	<b>\$790,400.00</b>	<b>\$395,361.20</b>	<b>\$395,038.80</b>	<b>50.02%</b>	<b>50.20%</b>
Transfers in from Capital Projects	\$16,600,083.00	\$3,363,129.59	\$13,236,953.41	20.26%	21.64%
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%
Premium on COP's	\$0.00	\$469,399.00	(\$469,399.00)	0.00%	0.00%
<b>Total Revenue and Transfers</b>	<b>\$17,390,483.00</b>	<b>\$4,227,889.79</b>	<b>\$13,162,593.21</b>	<b>24.31%</b>	<b>22.93%</b>
Fund Balance - July 1, 2012	\$941,176.47	\$0.00	\$941,176.47	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$18,331,659.47</b>	<b>\$4,227,889.79</b>	<b>\$14,103,769.68</b>	<b>23.06%</b>	<b>22.93%</b>

DEBT SERVICE FUND

Appropriations and Expenditures:

Account Title	Budget	Expenditures As of 2/28/13	Encumbered As of 2/28/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
Redemption of Principal	\$12,687,352.94	\$0.00	\$0.00	\$12,687,352.94	0.00%	0.00%
Interest	\$5,634,306.26	\$2,817,153.13	\$0.00	\$2,817,153.13	50.00%	50.00%
Dues and Fees	\$10,000.27	\$395,264.40	\$0.00	(\$385,264.13)	3952.54%	80.00%
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%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$18,331,659.47</b>	<b>\$3,212,417.53</b>	<b>\$0.00</b>	<b>\$15,119,241.94</b>	<b>17.52%</b>	<b>17.56%</b>
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$18,331,659.47</b>	<b>\$3,212,417.53</b>	<b>\$0.00</b>	<b>\$15,119,241.94</b>	<b>17.52%</b>	<b>17.56%</b>

**BUDGET SUMMARY-CAPITAL PROJECTS**

Revenue Source:

<u>Account Title</u>	Original Budgeted	Budgeted	<u>Revenues Received</u>	Percent of Revenue Budget	
	<u>Revenue Allotments</u>	<u>Revenue Allotments</u>		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	\$12,531.11	0.00%	0.00%
District Local Capital Improvement Tax	\$26,368,090.00	\$26,368,090.00	\$23,923,036.67	90.73%	89.64%
Impact Fees	\$5,500,000.00	\$5,500,000.00	\$5,862,965.07	106.60%	97.32%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$80,975.32	53.98%	6.60%
<b>Total Revenues</b>	<b>\$32,206,552.00</b>	<b>\$32,206,552.00</b>	<b>\$29,879,508.17</b>	<b>92.77%</b>	<b>88.60%</b>
Transfers from Capital Projects	\$0.00	\$0.00	\$336,586.17	0.00%	0.00%
Proceeds of COP's	\$0.00	\$0.00	\$33,480,000.00	0.00%	0.00%
Premium on COP's	\$0.00	\$0.00	\$1,520,000.00	0.00%	0.00%
Fund Balance	\$65,133,578.00	\$65,133,578.00	\$0.00	0.00%	0.00%
<b>Total Revenue and Other Financing Sources</b>	<b>\$97,340,130.00</b>	<b>\$97,340,130.00</b>	<b>\$65,216,094.34</b>	<b>67.00%</b>	<b>22.98%</b>

Appropriations and Expenditures/Encumbrances by Object:

<u>Account Title</u>	Original Budgeted	Budgeted	<u>Expenditure &amp; Encumbrances</u>	% of 2012-13 % of 2011-12	
	<u>Expense Allotments</u>	<u>Expense Allotments</u>		<u>Allotments</u>	<u>Allotments</u>
Library Books	\$105,130.00	\$105,130.00	\$108,192.24	102.91%	0.00%
Audio Visual Materials	\$0.00	\$0.00	\$1,272.37	0.00%	0.00%
Buildings & Fixed Equipment	\$42,166,900.00	\$42,166,900.00	\$24,769,789.54	58.74%	32.26%
Furniture, Fixtures, and Equipment	\$4,456,870.00	\$4,456,870.00	\$2,046,981.21	45.93%	67.59%
Motor Vehicles/Buses	\$1,960,836.00	\$1,960,836.00	\$54,766.00	2.79%	96.37%
Land	\$0.00	\$0.00	\$2,900.00	0.00%	0.24%
Improvements Other Than Buildings	\$4,732,284.00	\$4,732,284.00	\$1,104,679.71	23.34%	64.46%
Remodeling and Renovations	\$19,092,996.00	\$19,092,996.00	\$6,989,695.16	36.61%	43.57%
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	\$59,352.96	72.47%	72.47%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$72,602,169.00</b>	<b>\$72,602,169.00</b>	<b>\$35,137,629.19</b>	<b>48.40%</b>	<b>36.86%</b>
Transfers Out	\$24,519,338.00	\$24,519,338.00	\$7,277,270.29	29.68%	21.64%
Fund Balance	\$218,623.00	\$218,623.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$97,340,130.00</b>	<b>\$97,340,130.00</b>	<b>\$42,414,899.48</b>	<b>43.57%</b>	<b>35.11%</b>



CAPITAL PROJECTS FUND

**Revenue Source:**

Account Title	2012/13 Estimated Revenue	Revenue as of 2/28/13	Balance	Percent Collected	
				Current Year	Prior Year
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	\$12,531.11	(\$12,531.11)	0.00%	0.00%
District Local Capital Improvement Tax	\$26,368,090.00	\$23,923,036.67	\$2,445,053.33	90.73%	89.64%
Impact Fees	\$5,500,000.00	\$5,862,965.07	(\$362,965.07)	106.60%	97.32%
Misc Local, including Interest	\$150,000.00	\$80,975.32	\$69,024.68	53.98%	6.60%
<b>Total Revenues</b>	<b>\$32,206,552.00</b>	<b>\$29,879,508.17</b>	<b>\$2,327,043.83</b>	<b>92.77%</b>	<b>88.60%</b>
Transfers from Capital Projects	\$0.00	\$336,586.17	(\$336,586.17)	0.00%	0.00%
Proceeds of COP's	\$0.00	\$33,480,000.00	(\$33,480,000.00)	0.00%	0.00%
Premium on COP's	\$0.00	\$1,520,000.00	(\$1,520,000.00)	0.00%	0.00%
<b>Total Revenue and Other Financing Sources</b>	<b>\$32,206,552.00</b>	<b>\$65,216,094.34</b>	<b>(\$33,009,542.34)</b>	<b>202.49%</b>	<b>88.60%</b>
Fund Balance - July 1, 2012	\$65,133,578.00	\$0.00	\$65,133,578.00	0.00%	0.00%
<b>Total Revenue, Other Financing Sources and Fund Balance</b>	<b>\$97,340,130.00</b>	<b>\$65,216,094.34</b>	<b>\$32,124,035.66</b>	<b>67.00%</b>	<b>22.98%</b>

CAPITAL PROJECTS FUND

Appropriations and Expenditures:

Account Title	Budget	Expenditures As of 2/28/13	Encumbered As of 2/28/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
Library Books	\$105,130.00	\$95,987.54	\$12,204.70	(\$3,062.24)	102.91%	0.00%
Audio Visual Materials	\$0.00	\$1,103.37	\$169.00	(\$1,272.37)	0.00%	0.00%
Buildings & Fixed Equipment	\$42,166,900.00	\$1,416,179.52	\$23,353,610.02	\$17,397,110.46	58.74%	32.26%
Furniture, Fixtures, and Equipment	\$4,456,870.00	\$1,706,833.71	\$340,147.50	\$2,409,888.79	45.93%	67.59%
Motor Vehicles/Buses	\$1,960,836.00	\$54,766.00	\$0.00	\$1,906,070.00	2.79%	96.37%
Land	\$0.00	\$2,900.00	\$0.00	(\$2,900.00)	0.00%	0.24%
Improvements Other Than Buildings	\$4,732,284.00	\$866,685.60	\$237,994.11	\$3,627,604.29	23.34%	64.46%
Remodeling and Renovations	\$19,092,996.00	\$5,691,419.80	\$1,298,275.36	\$12,103,300.84	36.61%	43.57%
Computer Software	\$5,248.00	\$0.00	\$0.00	\$5,248.00	0.00%	0.00%
Redemption of Principal and Interest	\$81,905.00	\$59,352.96	\$0.00	\$22,552.04	72.47%	72.47%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$72,602,169.00</b>	<b>\$9,895,228.50</b>	<b>\$25,242,400.69</b>	<b>\$37,464,539.81</b>	<b>48.40%</b>	<b>36.86%</b>
Transfers to General Fund	\$7,669,255.00	\$3,577,554.53	\$0.00	\$4,091,700.47	46.65%	47.15%
Transfers to Debt Service	\$16,600,083.00	\$3,363,129.59	\$0.00	\$13,236,953.41	20.26%	21.64%
Transfers to Capital Projects	\$0.00	\$336,586.17	\$0.00	(\$336,586.17)	0.00%	0.00%
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%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$97,340,130.00</b>	<b>\$17,172,498.79</b>	<b>\$25,242,400.69</b>	<b>\$54,925,230.52</b>	<b>43.57%</b>	<b>35.11%</b>

**BUDGET SUMMARY-FOOD SERVICE**

Revenue Source:

<u>Account Title</u>	Original Budgeted	Budgeted	Revenues Received	Percent of Revenue Budget	
	Revenue Allotments	Revenue Allotments		2012-13	2011-12
Federal Through State	\$3,840,350.00	\$3,840,350.00	\$1,648,944.11	42.94%	43.65%
State	\$66,000.00	\$66,000.00	\$32,448.00	49.16%	73.59%
Local	\$7,448,629.00	\$7,448,629.00	\$5,252,887.45	70.52%	70.67%
<b>Total Revenues</b>	<b>\$11,354,979.00</b>	<b>\$11,354,979.00</b>	<b>\$6,934,279.56</b>	<b>61.07%</b>	<b>61.60%</b>
Reserve for Inventories	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$400,000.00	\$400,000.00	\$0.00	0.00%	0.00%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$11,754,979.00</b>	<b>\$11,754,979.00</b>	<b>\$6,934,279.56</b>	<b>58.99%</b>	<b>56.28%</b>

Appropriations and Expenditures/Encumbrances by Object:

<u>Account Title</u>	Original Budgeted	Budgeted	Expenditures & Encumbrances	% of 2012-13 % of 2011-12	
	Expense Allotments	Expense Allotments		Allotments	Allotments
Salaries	\$3,529,751.00	\$3,529,751.00	\$3,399,173.88	96.30%	96.82%
Employee Benefits	\$1,623,685.00	\$1,623,685.00	\$1,552,305.59	95.60%	90.98%
Purchased Services	\$203,950.00	\$203,950.00	\$130,030.74	63.76%	64.12%
Energy Services	\$158,500.00	\$158,500.00	\$103,052.37	65.02%	99.68%
Materials & Supplies	\$5,108,084.00	\$5,108,084.00	\$4,117,863.44	80.61%	71.62%
Capital Outlay	\$195,000.00	\$195,000.00	\$98,240.52	50.38%	74.69%
Other Expenses	\$330,000.00	\$330,000.00	\$20,756.93	6.29%	6.11%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$11,148,970.00</b>	<b>\$11,148,970.00</b>	<b>\$9,421,423.47</b>	<b>84.50%</b>	<b>80.55%</b>
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	\$356,009.00	\$356,009.00	\$0.00	0.00%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$11,754,979.00</b>	<b>\$11,754,979.00</b>	<b>\$9,421,423.47</b>	<b>80.15%</b>	<b>74.85%</b>

FOOD SERVICE FUND

Revenue Source:

Account Title	2012/13 Estimated Revenue	Revenue as of 2/28/13	Balance	Percent Collected	
				Current Year	Prior Year
<i>Federal through State:</i>					
National School Lunch Act	\$3,417,350.00	\$1,578,156.88	\$1,839,193.12	46.18%	47.48%
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%
<b>Total Federal through State</b>	<b>\$3,840,350.00</b>	<b>\$1,648,944.11</b>	<b>\$2,191,405.89</b>	<b>42.94%</b>	<b>43.65%</b>
<i>State:</i>					
School Breakfast Supplement	\$28,000.00	\$14,142.00	\$13,858.00	50.51%	66.27%
School Lunch Supplement	\$38,000.00	\$18,306.00	\$19,694.00	48.17%	80.28%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total State</b>	<b>\$66,000.00</b>	<b>\$32,448.00</b>	<b>\$33,552.00</b>	<b>49.16%</b>	<b>73.59%</b>
<i>Local:</i>					
Food Service Sales	\$7,195,629.00	\$5,129,862.06	\$2,065,766.94	71.29%	71.42%
Misc Local, including Interest	\$253,000.00	\$123,025.39	\$129,974.61	48.63%	50.84%
<b>Total Local</b>	<b>\$7,448,629.00</b>	<b>\$5,252,887.45</b>	<b>\$2,195,741.55</b>	<b>70.52%</b>	<b>70.67%</b>
<b>Total Revenues</b>	<b>\$11,354,979.00</b>	<b>\$6,934,279.56</b>	<b>\$4,420,699.44</b>	<b>61.07%</b>	<b>61.60%</b>
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%
<b>Total Revenue, Transfers and Fund Balance</b>	<b>\$11,754,979.00</b>	<b>\$6,934,279.56</b>	<b>\$4,820,699.44</b>	<b>58.99%</b>	<b>56.28%</b>

FOOD SERVICE FUND

Appropriations and Expenditures:

Account Title	Budget	Expenditures As of 2/28/13	Encumbered As of 2/28/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
Salaries	\$3,529,751.00	\$2,082,615.00	\$1,316,558.88	\$130,577.12	96.30%	96.82%
Employee Benefits	\$1,623,685.00	\$976,381.87	\$575,923.72	\$71,379.41	95.60%	90.98%
Purchased Services	\$203,950.00	\$69,581.00	\$60,449.74	\$73,919.26	63.76%	64.12%
Energy Services	\$158,500.00	\$57,263.57	\$45,788.80	\$55,447.63	65.02%	99.68%
Materials & Supplies	\$5,108,084.00	\$2,863,203.11	\$1,254,660.33	\$990,220.56	80.61%	71.62%
Capital Outlay	\$195,000.00	\$49,387.93	\$48,852.59	\$96,759.48	50.38%	74.69%
Other Expenses	\$330,000.00	\$20,586.93	\$170.00	\$309,243.07	6.29%	6.11%
<b>Total Appropriations, Expenditures, and Encumbrances</b>	<b>\$11,148,970.00</b>	<b>\$6,119,019.41</b>	<b>\$3,302,404.06</b>	<b>\$1,727,546.53</b>	<b>84.50%</b>	<b>80.55%</b>
Transfers Out	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0.00%	6.40%
Reserve for Inventory	\$0.00	\$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%	0.00%
<b>Total Appropriations, Transfers and Fund Balance</b>	<b>\$11,754,979.00</b>	<b>\$6,119,019.41</b>	<b>\$3,302,404.06</b>	<b>\$2,333,555.53</b>	<b>80.15%</b>	<b>74.85%</b>

**BUDGET SUMMARY-FEDERAL PROJECTS**

Revenue Source:

<u>Account Title</u>	Original Budgeted	Budgeted	Revenues <u>Received</u>	Percent of Revenue Budget	
	Revenue <u>Allotments</u>	Revenue <u>Allotments</u>		2012-13	2011-12
Federal Direct	\$987,811.00	\$987,811.00	\$571,660.19	57.87%	56.81%
Federal Through State	\$12,066,015.00	\$12,066,015.00	\$6,004,685.18	49.77%	49.89%
<b>Total Revenues</b>	<b>\$13,053,826.00</b>	<b>\$13,053,826.00</b>	<b>\$6,576,345.37</b>	<b>50.38%</b>	<b>50.42%</b>

Appropriations and Expenditures/Encumbrances by Function:

<u>Account Title</u>	Original Budgeted	Budgeted	Expenditures & <u>Encumbrances</u>	% of 2012-13 % of 2011-12	
	Expense Allotments	Expense Allotments		Allotments	Allotments
Instruction	\$5,673,861.00	\$5,673,861.00	\$4,283,969.01	75.50%	72.79%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$1,865,548.00	\$1,865,548.00	\$1,927,141.93	103.30%	90.29%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$3,097,313.00	\$3,097,313.00	\$2,549,443.71	82.31%	88.43%
Instructional Staff Training	\$1,752,510.00	\$1,752,510.00	\$802,644.71	45.80%	45.09%
General Administration	\$582,780.00	\$582,780.00	\$222,304.16	38.15%	36.50%
School Administration	\$0.00	\$0.00	\$712.50	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pupil Transportation Services	\$46,079.00	\$46,079.00	\$26,962.25	58.51%	42.11%
Operation of Plant	\$394.00	\$394.00	\$332.67	84.43%	9.94%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	0.00%	16.80%
Administrative Technology Services	\$35,341.00	\$35,341.00	\$0.00	0.00%	0.00%
<b>Total Instructional and Support Services</b>	<b>\$13,053,826.00</b>	<b>\$13,053,826.00</b>	<b>\$9,813,510.94</b>	<b>75.18%</b>	<b>74.81%</b>

FEDERAL PROJECTS

**Revenue Source:**

Account Title	2012/13 Estimated Revenue	Revenue as of 2/28/13	Balance	Percent Collected	
				Current Year	Prior Year
Federal Direct	\$987,811.00	\$571,660.19	\$416,150.81	57.87%	56.81%
<i>Federal Through State:</i>					
Vocational Education Acts	\$200,182.00	\$225,007.09	(\$24,825.09)	112.40%	104.27%
Workforce Investment Act	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Individuals With Disabilities Education Act	\$7,070,788.00	\$3,468,334.69	\$3,602,453.31	49.05%	48.05%
Elementary and Secondary Ed Act, Title 1	\$3,894,891.00	\$1,677,109.67	\$2,217,781.33	43.06%	49.92%
Adult General Education	\$0.00	\$120,296.07	(\$120,296.07)	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	\$471,817.94	\$338,848.06	58.20%	43.66%
Other Federal Through State	\$89,488.00	\$42,119.72	\$47,368.28	47.07%	81.36%
Total Federal Through State	\$12,066,015.00	\$6,004,685.18	\$6,061,329.82	49.77%	49.89%
<b>Total Revenues</b>	<b>\$13,053,826.00</b>	<b>\$6,576,345.37</b>	<b>\$6,477,480.63</b>	<b>50.38%</b>	<b>50.42%</b>

FEDERAL PROJECTS

Appropriations and Expenditures:

Account Title	Budget	Expenditures As of 2/28/13	Encumbered As of 2/28/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
Instruction	\$5,673,861.00	\$2,908,415.51	\$1,375,553.50	\$1,389,891.99	75.50%	72.79%
<i>Instructional Support Services:</i>						
Pupil Personnel Services	\$1,865,548.00	\$1,192,200.04	\$734,941.89	(\$61,593.93)	103.30%	90.29%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$3,097,313.00	\$1,714,103.58	\$835,340.13	\$547,869.29	82.31%	88.43%
Instructional Staff Training	\$1,752,510.00	\$511,314.66	\$291,330.05	\$949,865.29	45.80%	45.09%
General Administration	\$582,780.00	\$222,304.16	\$0.00	\$360,475.84	38.15%	36.50%
School Administration	\$0.00	\$712.50	\$0.00	(\$712.50)	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pupil Transportation Services	\$46,079.00	\$26,962.25	\$0.00	\$19,116.75	58.51%	42.11%
Operation of Plant	\$394.00	\$332.67	\$0.00	\$61.33	84.43%	9.94%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	16.80%
Administrative Technology Services	\$35,341.00	\$0.00	\$0.00	\$35,341.00	0.00%	0.00%
<b>Total Instructional and Support Services</b>	<b>\$13,053,826.00</b>	<b>\$6,576,345.37</b>	<b>\$3,237,165.57</b>	<b>\$3,240,315.06</b>	<b>75.18%</b>	<b>74.81%</b>



**BUDGET SUMMARY-TARGETED ARRA STIMULUS FUND**

Revenue Source:

<u>Account Title</u>	Original Budgeted	Budgeted	Revenues	Percent of	
	Revenue Allotments	Revenue Allotments	Received	2012-13	2011-12
Federal Through State	\$0.00	\$0.00	\$437,950.05	0.00%	54.85%
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$437,950.05</b>	<b>0.00%</b>	<b>54.85%</b>

Appropriations and Expenditures/Encumbrances by Function:

<u>Account Title</u>	Original Budgeted	Budgeted	Expenditures &	% of 2012-13 of 2011-12	
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	Allotments
Instruction	\$0.00	\$0.00	\$278,215.88	0.00%	62.46%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$0.00	\$0.00	\$6,795.69	0.00%	103.50%
Instructional Media Services	\$0.00	\$0.00	\$5,661.85	0.00%	500.94%
Instruction & Curriculum Development Services	\$0.00	\$0.00	\$22,553.50	0.00%	93.93%
Instructional Staff Training	\$0.00	\$0.00	\$258,017.95	0.00%	83.08%
General Administration	\$0.00	\$0.00	\$0.00	0.00%	71.86%
School Administration	\$0.00	\$0.00	\$3,387.16	0.00%	100.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pupil Transportation Services	\$0.00	\$0.00	\$9,940.63	0.00%	0.00%
Operation of Plant	\$0.00	\$0.00	\$2,344.80	0.00%	100.00%
Maintenance of Plant	\$0.00	\$0.00	\$1,132.27	0.00%	100.00%
Community Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instructional and Support Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$588,049.73</b>	<b>0.00%</b>	<b>70.89%</b>

TARGETED ARRA STIMULUS FUND

**Revenue Source:**

Account Title	2012/13 Estimated Revenue	Revenue as of 2/28/13	Balance	Percent Collected	
				Current Year	Prior Year
<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	\$437,950.05	(\$437,950.05)	0.00%	54.85%
Miscellaneous Federal Through State	\$0.00	\$0.00	\$0.00	0.00%	77.14%
<b>Total Federal Through State</b>	<b>\$0.00</b>	<b>\$437,950.05</b>	<b>(\$437,950.05)</b>	<b>0.00%</b>	<b>54.85%</b>
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$437,950.05</b>	<b>(\$437,950.05)</b>	<b>0.00%</b>	<b>54.85%</b>

TARGETED ARRA STIMULUS FUND

Appropriations and Expenditures:

Account Title	Budget	Expenditures As of 2/28/13	Encumbered As of 2/28/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
Instruction	\$0.00	\$235,195.90	\$43,019.98	(\$278,215.88)	0.00%	62.46%
<i>Instructional Support Services:</i>						
Pupil Personnel Services	\$0.00	\$6,795.69	\$0.00	(\$6,795.69)	0.00%	103.50%
Instructional Media Services	\$0.00	\$5,661.85	\$0.00	(\$5,661.85)	0.00%	500.94%
Instruction & Curriculum Development Services	\$0.00	\$22,553.50	\$0.00	(\$22,553.50)	0.00%	93.93%
Instructional Staff Training	\$0.00	\$150,938.25	\$107,079.70	(\$258,017.95)	0.00%	83.08%
General Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	71.86%
School Administration	\$0.00	\$3,387.16	\$0.00	(\$3,387.16)	0.00%	100.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pupil Transportation Services	\$0.00	\$9,940.63	\$0.00	(\$9,940.63)	0.00%	0.00%
Operation of Plant	\$0.00	\$2,344.80	\$0.00	(\$2,344.80)	0.00%	100.00%
Maintenance of Plant	\$0.00	\$1,132.27	\$0.00	(\$1,132.27)	0.00%	100.00%
Community Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<b>Total Instructional and Support Services</b>	<b>\$0.00</b>	<b>\$437,950.05</b>	<b>\$150,099.68</b>	<b>(\$588,049.73)</b>	<b>0.00%</b>	<b>70.89%</b>

**BUDGET SUMMARY-RACE TO THE TOP**

Revenue Source:

<u>Account Title</u>	Original Budgeted	Budgeted	Revenues	Percent of	
	Revenue Allotments	Revenue Allotments	Received	2012-13	2011-12
Federal Through State	\$490,037.00	\$490,037.00	\$489,450.77	99.88%	43.58%
<b>Total Revenue</b>	<b>\$490,037.00</b>	<b>\$490,037.00</b>	<b>\$489,450.77</b>	<b>99.88%</b>	<b>43.58%</b>

Appropriations and Expenditures/Encumbrances by Function:

<u>Account Title</u>	Original Budgeted	Budgeted	Expenditures &	% of 2012-13 of 2011-12	
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	Allotments
Instruction	\$381,373.12	\$381,373.12	\$80,777.98	21.18%	24.08%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Svcs	\$0.00	\$0.00	\$56,284.64	0.00%	53.23%
Instructional Staff Training	\$0.00	\$0.00	\$362,078.04	0.00%	65.29%
Instruction Related Technology	\$0.00	\$0.00	\$128,177.49	0.00%	95.22%
General Administration	\$0.00	\$0.00	\$3,076.73	0.00%	9.20%
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	\$108,663.88	\$108,051.70	99.44%	69.75%
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%
<b>Total Instructional and Support Services</b>	<b>\$490,037.00</b>	<b>\$490,037.00</b>	<b>\$738,446.58</b>	<b>150.69%</b>	<b>54.58%</b>

RACE TO THE TOP

**Revenue Source:**

Account Title	2012/13 Estimated Revenue	Revenue as of 2/28/13	Balance	Percent Collected	
				Current Year	Prior Year
<i>Federal Through State:</i>					
Race to the Top	\$490,037.00	\$489,450.77	\$586.23	99.88%	43.58%
Total Federal Through State	\$490,037.00	\$489,450.77	\$586.23	99.88%	43.58%
<b>Total Revenue</b>	<b>\$490,037.00</b>	<b>\$489,450.77</b>	<b>\$586.23</b>	<b>99.88%</b>	<b>43.58%</b>

RACE TO THE TOP

Appropriations and Expenditures:

Account Title	Budget	Expenditures As of 2/28/13	Encumbered As of 2/28/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
Instruction	\$381,373.12	\$59,396.43	\$21,381.55	\$300,595.14	21.18%	24.08%
<i>Instructional Support Services:</i>						
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$0.00	\$31,368.82	\$24,915.82	(\$56,284.64)	0.00%	53.23%
Instructional Staff Training	\$0.00	\$195,890.97	\$166,187.07	(\$362,078.04)	0.00%	65.29%
Instruction Related Technology	\$0.00	\$128,177.49	\$0.00	(\$128,177.49)	0.00%	95.22%
General Administration	\$0.00	\$3,076.73	\$0.00	(\$3,076.73)	0.00%	9.20%
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	\$108,663.88	\$71,540.33	\$36,511.37	\$612.18	99.44%	69.75%
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%
<b>Total Instructional and Support Services</b>	<b>\$490,037.00</b>	<b>\$489,450.77</b>	<b>\$248,995.81</b>	<b>(\$248,409.58)</b>	<b>150.69%</b>	<b>54.58%</b>

**BUDGET SUMMARY-EDUCATION JOBS FUND**

Revenue Source:

<u>Account Title</u>	<u>Original Budgeted Revenue Allotments</u>	<u>Budgeted Revenue Allotments</u>	<u>Revenues Received</u>	<u>Percent of Revenue Budget</u>	
				<u>2012-13</u>	<u>2011-12</u>
Federal Through State	\$0.00	\$0.00	\$93,738.00	0.00%	0.00%
Total Revenue	\$0.00	\$0.00	\$93,738.00	0.00%	0.00%

Appropriations and Expenditures/Encumbrances by Function:

<u>Account Title</u>	<u>Original Budgeted Expense Allotments</u>	<u>Budgeted Expense Allotments</u>	<u>Expenditures &amp; Encumbrances</u>	<u>% of 2012-13</u>	<u>% of 2011-12</u>
				<u>Allotments</u>	<u>Allotments</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 Related 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	\$0.00	\$93,738.00	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%
Totals	\$0.00	\$0.00	\$93,738.00	0.00%	0.00%

FEDERAL PROJECTS - EDUCATION JOBS FUND

**Revenue Source:**

Account Title	2012/13 Estimated Revenue	Revenue As Of 2/28/13	Balance	Percent Collected	
				Current Year	Prior Year
<i>Federal Through State:</i>					
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%
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$93,738.00</b>	<b>(\$93,738.00)</b>	<b>0.00%</b>	<b>0.00%</b>



FEDERAL PROJECTS - EDUCATION JOBS FUND

Appropriations and Expenditures:

Account Title	Budget	Expenditures As of 2/28/13	Encumbered As of 2/28/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
Instruction	\$0.00	\$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%	0.00%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Svcs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction Related Technology	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
General Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Food Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Operation of Plant	\$0.00	\$93,738.00	\$0.00	(\$93,738.00)	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%
<b>Total Instructional and Support Services</b>	<b>\$0.00</b>	<b>\$93,738.00</b>	<b>\$0.00</b>	<b>(\$93,738.00)</b>	<b>0.00%</b>	<b>0.00%</b>

**ST. JOHNS COUNTY SCHOOL DISTRICT  
FINANCIAL REPORT  
For the Period Ending 2/28/13**

**INTERNAL ACCOUNTS**

Facility	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) INVESTMENTS (9)		
	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)
Crookshank	\$60,772.14	128,490.49	112,190.86	\$77,071.77	\$100,000.00	\$39,069.75	\$0.00	\$77,071.77		
Cunningham Creek	\$60,918.98	400,851.04	340,290.69	\$121,479.33	\$100,000.00	\$154,062.63	\$0.00	\$121,479.33		
Durbin Creek (D)	\$94,770.74	150,194.41	85,451.05	\$159,514.10	\$100,000.00	\$156,668.58	\$0.00	\$159,514.10		
Hartley	\$99,613.12	28,387.94	32,352.15	\$95,648.91	\$100,000.00	\$0.00	\$0.00	\$95,648.91		
Hickory Creek	\$36,843.87	184,283.09	160,593.76	\$60,533.20	\$100,000.00	\$0.00	\$0.00	\$60,533.20		
Julington Creek	\$108,558.00	431,694.99	372,012.32	\$168,240.67	\$100,000.00	\$137,134.05	\$0.00	\$168,240.67		\$13,020.95
Ketterlinus	\$64,861.55	55,435.37	81,223.72	\$39,073.20	\$100,000.00	\$0.00	\$0.00	\$39,073.20		
Mill Creek	\$65,210.76	215,416.41	213,720.67	\$66,906.50	\$100,000.00	\$0.00	\$0.00	\$66,906.50		
Ocean Palms	\$58,323.48	63,731.86	102,085.30	\$19,970.04	\$100,000.00	\$0.00	\$0.00	\$19,970.04		
Osceola	\$38,700.67	100,151.36	87,742.90	\$51,109.13	\$100,000.00	\$37,297.80	\$0.00	\$51,109.13		
Otis A. Mason	\$40,182.39	136,282.26	99,073.08	\$77,391.57	\$100,000.00	\$0.00	\$0.00	\$77,391.57		
Palencia Elementary	\$0.00	56,241.39	35,804.37	\$20,437.02	\$100,000.00	\$0.00	\$0.00	\$20,437.02		
PVPV / Rawlings	\$17,442.70	260,155.46	253,126.69	\$24,471.47	\$100,000.00	\$0.00	\$0.00	\$24,471.47		
R. B. Hunt	\$64,176.36	188,196.90	160,936.96	\$91,436.30	\$100,000.00	\$81,543.05	\$0.00	\$91,436.30		
South Woods	\$21,566.93	49,207.05	35,390.79	\$35,383.19	\$100,000.00	\$10,721.70	\$0.00	\$35,383.19		
Timberlin Creek	\$78,952.09	516,631.06	424,174.01	\$171,409.14	\$100,000.00	\$0.00	\$71,409.14	\$171,409.14		
Wards Creek	\$54,800.83	206,090.59	177,508.98	\$83,382.44	\$100,000.00	\$0.00	\$0.00	\$83,382.44		
Webster Elementary	\$45,495.71	23,578.38	18,582.77	\$50,521.32	\$100,000.00	\$0.00	\$0.00	\$50,521.32		
Subtotal - Elementary Schools	\$1,011,190.32	\$3,195,020.05	\$2,792,231.07	\$1,413,979.30		\$596,497.56	\$71,409.14	\$1,413,979.30	\$0.00	\$13,020.95
Fruit Cove Middle	\$92,279.63	224,705.29	181,315.15	\$135,669.77	\$100,000.00	\$0.00	\$35,669.77	\$135,669.77		
Alice B. Landrum Middle	\$90,811.23	104,583.88	83,178.32	\$112,216.79	\$100,000.00	\$0.00	\$12,216.79	\$112,216.79		
Pacetti Bay Middle	\$106,890.99	183,742.71	168,910.70	\$121,723.00	\$100,000.00	\$0.00	\$21,723.00	\$121,723.00		
Gamble Rogers Middle	\$119,788.07	93,669.81	89,200.90	\$124,256.98	\$100,000.00	\$0.00	\$24,256.98	\$124,256.98		
Murray Middle	\$36,115.50	40,833.63	34,605.13	\$42,344.00	\$100,000.00	\$0.00	\$0.00	\$42,344.00		
Sebastian Middle	\$58,270.33	91,340.38	93,812.27	\$55,798.44	\$100,000.00	\$102.57	\$0.00	\$55,798.44		
Switzerland Point Middle	\$205,170.36	236,028.69	187,920.32	\$253,278.73	\$100,000.00	\$0.00	\$153,278.73	\$253,278.73		
Subtotal - Middle Schools	\$709,326.11	\$974,904.39	\$836,942.79	\$845,287.71		\$102.57	\$247,145.27	\$845,287.71	\$0.00	\$0.00
Allen D. Nease High	\$157,479.24	377,321.97	362,664.01	\$172,137.20	\$100,000.00	\$0.00	\$72,137.20	\$172,137.20		
Bartram Trail High	\$291,526.77	461,110.12	424,092.32	\$328,544.57	\$100,000.00	\$0.00	\$228,544.57	\$328,544.57		
Creekside High	\$359,598.21	383,630.24	307,232.65	\$435,995.80	\$100,000.00	\$0.00	\$335,995.80	\$435,995.80		
Pedro Menendez High	\$99,007.65	211,743.81	182,077.21	\$128,674.25	\$100,000.00	\$0.00	\$28,674.25	\$128,674.25	\$5,050.79	
Ponte Vedra High	\$277,445.50	272,315.35	274,767.81	\$274,993.04	\$100,000.00	\$0.00	\$174,993.04	\$274,993.04		
St Augustine High	\$302,301.74	356,898.77	354,456.95	\$304,743.56	\$100,000.00	\$0.00	\$204,743.56	\$304,743.56		\$50,000.00
Subtotal - High Schools	\$1,487,359.11	\$2,063,020.26	\$1,905,290.95	\$1,645,088.42		\$0.00	\$1,045,088.42	\$1,645,088.42	\$5,050.79	\$50,000.00
District Designated Accounts	\$0.00	\$26,861.37	\$0.00	\$26,861.37	\$100,000.00	\$0.00	\$0.00	\$26,861.37		
Gaines Alternative & Transition Programs	\$36,585.60	752.03	3,396.25	\$33,941.38	\$100,000.00	\$0.00	\$0.00	\$33,941.38		
Liberty Pines Academy	\$114,325.96	394,119.30	426,074.03	\$82,371.23	\$100,000.00	\$0.00	\$0.00	\$82,371.23		
St. Johns Technical H.S.	\$25,383.63	87,643.96	104,838.14	\$8,189.45	\$100,000.00	\$0.00	\$0.00	\$8,189.45		
Subtotal - Tech H.S. & Programs	\$176,295.19	\$509,376.66	\$534,308.42	\$151,363.43		\$0.00	\$0.00	\$151,363.43	\$0.00	\$0.00
<b>Total K-12</b>	<b>\$3,384,170.73</b>	<b>\$6,742,321.36</b>	<b>\$6,070,773.23</b>	<b>\$4,055,718.86</b>		<b>\$596,600.13</b>	<b>\$1,363,642.83</b>	<b>\$4,055,718.86</b>	<b>\$5,050.79</b>	<b>\$63,020.95</b>

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 = .48% (as of the last bank business day of the month)

(C) 6 month CD rate = .44% (as of the last bank business day of the month)

(D) Due to extenuating circumstances, the school has not yet sent their internal accounts report.