

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 November 2013

DATE: January 14, 2014

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

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

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

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

Recommendation: Acceptance of the District's Financial Statement.


Action Required: Acceptance of the Superintendent's recommendation.

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

Respectfully submitted,



Michael Degutis, Chief Financial Officer



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

Budget Summary-General Fund

Revenue Source:

	Original Budgeted	Budgeted	Revenues	Percent of Revenue Budget	
	Revenue Allotments	Revenue Allotments	Received	2013-14	2012-13
Federal	\$500,000.00	\$200,000.00	\$71,482.79	35.74%	32.86%
State	\$107,758,499.00	\$113,096,387.92	\$43,951,483.91	38.86%	40.19%
Local	\$111,547,167.00	\$116,421,811.22	\$24,025,296.54	20.64%	28.87%
Total Revenue	\$219,805,666.00	\$229,718,199.14	\$68,048,263.24	29.62%	34.12%
Other Financing Sources - Transfers In	\$5,502,071.00	\$5,502,071.00	\$2,786,619.16	50.65%	0.23%
Nonspendable Fund Balance	\$0.00	\$408,685.99	\$0.00	0.00%	0.00%
Restricted Fund Balance	\$0.00	\$411,842.35	\$0.00	0.00%	0.00%
Committed Fund Balance	\$0.00	\$9,840,195.49	\$0.00	0.00%	0.00%
Assigned Balance	\$20,054,653.35	\$34,230,880.32	\$0.00	0.00%	0.00%
Unassigned Balance	\$0.00	\$22,533,439.54	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$245,362,390.35	\$302,645,313.83	\$70,834,882.40	23.41%	25.22%

Appropriations and Expenditures/Encumbrances by Object:

Appropriations	Original Budgeted	Budgeted	Expenditures &	% of 2013-14	% of 2012-13
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	Allotments
Salaries - General	\$144,548,053.10	\$145,013,921.56	\$132,818,524.13	91.59%	95.42%
Benefits - General	\$47,425,044.00	\$48,731,089.09	\$43,300,473.20	88.86%	82.66%
Salaries - Programs/Grants	\$10,914,588.25	\$14,832,992.72	\$8,927,642.08	60.19%	51.12%
Benefits - Programs/Grants	\$2,371,693.00	\$4,525,142.12	\$2,887,541.33	63.81%	52.13%
Purchased Services	\$14,671,844.00	\$23,723,808.44	\$11,222,935.96	47.31%	52.85%
Energy Services	\$8,332,173.00	\$8,482,481.09	\$3,082,185.77	36.34%	34.29%
Materials & Supplies	\$13,769,917.00	\$16,767,938.47	\$3,416,118.44	20.37%	37.85%
Capital Outlay	\$945,965.00	\$5,184,082.01	\$1,530,741.37	29.53%	35.48%
Other Expenses	\$2,383,113.00	\$2,992,779.16	\$1,017,412.43	34.00%	33.87%
Total Appropriations, Expenditures, and Encumbrances	\$245,362,390.35	\$270,254,234.66	\$208,203,574.69	77.04%	78.17%
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$408,685.99	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$0.00	\$31,982,393.18	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$245,362,390.35	\$302,645,313.83	\$208,203,574.69	68.79%	68.28%

Appropriations and Expenditures/Encumbrances by Function:

Instruction	Original Budgeted	Budgeted	Expenditures &	% of 2013-14	% of 2012-13
	Expense Allotments	Expense Allotments	Encumbrances	Allotments	Allotments
Instructional Support Services:	\$153,076,156.20	\$162,466,814.05	\$125,641,738.81	77.33%	77.88%
Pupil Personnel Services	\$14,147,106.25	\$14,675,080.40	\$13,662,535.38	93.10%	93.41%
Instructional Media Service	\$4,433,122.00	\$4,768,396.53	\$4,077,015.87	85.50%	91.43%
Instruction & Curriculum Dev. Services	\$4,414,189.80	\$4,784,931.43	\$3,365,605.26	70.34%	83.01%
Instructional Staff Training Services	\$344,737.00	\$2,785,884.44	\$2,745,108.19	98.54%	95.73%
Instruction Related Technology	\$5,636,115.00	\$5,648,925.17	\$4,581,623.40	81.11%	81.11%
Board	\$704,790.00	\$732,241.18	\$461,635.54	63.04%	62.99%
General Administration	\$340,758.00	\$341,028.60	\$291,172.77	85.38%	88.29%
School Administration	\$13,091,319.00	\$14,071,336.62	\$13,134,968.92	93.35%	92.01%
Facilities Acquisition & Construction	\$3,306,925.60	\$6,465,237.27	\$3,082,641.80	47.68%	55.92%
Fiscal Services	\$1,774,945.00	\$1,789,779.27	\$1,530,039.02	85.49%	78.48%
Central Services	\$3,378,706.50	\$3,421,105.15	\$2,970,334.46	86.82%	90.79%
Pupil Transportation Services	\$11,645,243.00	\$11,805,876.35	\$9,215,044.38	78.05%	78.43%
Operation of Plant	\$20,644,531.23	\$21,678,419.22	\$13,625,999.33	62.86%	66.93%
Maintenance of Plant	\$7,736,040.77	\$8,289,410.19	\$6,490,088.57	78.29%	78.00%
Administrative Technology Services	\$578,304.00	\$717,745.11	\$594,755.46	82.86%	87.43%
Community Services	\$109,401.00	\$5,812,023.68	\$2,608,141.06	44.87%	46.67%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$0.00	\$125,126.47	0.00%	0.00%
Total Instruction and Support Services	\$245,362,390.35	\$270,254,234.66	\$208,203,574.69	77.04%	78.17%
Transfers Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserved for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance/Contribution	\$0.00	\$32,391,079.17	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$245,362,390.35	\$302,645,313.83	\$208,203,574.69	68.79%	68.28%

**ST. JOHNS COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF 11/30/13**

GENERAL FUND

Account Title	2013/14 Estimated Revenue	Revenue as of 11/30/13	Balance	Percent Collected	
				Current Year	Prior Year
Revenue Source:					
<i>Federal:</i>					
R.O.T.C.	\$200,000.00	\$71,482.79	\$128,517.21	35.74%	29.36%
Misc Federal Direct	\$0.00	\$0.00	\$0.00	0.00%	35.65%
Total Federal (Direct and Indirect)	\$200,000.00	\$71,482.79	\$128,517.21	35.74%	32.86%
<i>State:</i>					
Florida Education Finance Program	\$70,395,718.00	\$27,262,344.00	\$43,133,374.00	38.73%	41.77%
Work Force Development	\$4,467,374.00	\$1,881,410.00	\$2,605,964.00	41.67%	41.67%
Adults with Disabilities	\$86,000.00	\$18,275.00	\$67,725.00	21.25%	0.00%
Pari-Mutuel Distribution	\$206,750.00	\$0.00	\$206,750.00	0.00%	0.00%
State License Tax	\$40,000.00	\$22,353.07	\$17,646.93	55.88%	53.06%
District Discretionary Lottery Funds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Class Size Reduction Operating Funds	\$35,099,133.00	\$14,624,640.00	\$20,474,493.00	41.67%	40.22%
Voluntary Pre-Kindergarten	\$686,184.00	\$104,963.42	\$581,200.58	15.30%	15.53%
Full Service Schools	\$76,364.60	\$30,545.84	\$45,818.76	40.00%	30.00%
Florida School Recognition Program	\$2,016,898.00	\$0.00	\$2,016,898.00	0.00%	0.00%
Miscellaneous State	\$21,986.32	\$26,952.58	(\$4,966.26)	122.58%	112.43%
Total State	\$113,096,387.92	\$43,951,483.91	\$69,144,904.01	38.86%	40.19%
<i>Local:</i>					
District School Tax	\$109,668,208.00	\$20,969,447.76	\$88,698,760.24	19.12%	27.93%
Tax Redemptions	\$324,100.00	\$211,495.11	\$112,604.89	65.26%	73.00%
Rent	\$113,723.10	\$132,827.30	(\$19,104.20)	116.80%	129.47%
School Age Child Care Fees (Day Care and Camp Fees)	\$4,134,737.89	\$1,377,672.04	\$2,757,065.85	33.32%	32.84%
Miscellaneous Local, including Interest	\$1,581,042.23	\$1,191,823.16	\$389,219.07	75.38%	137.39%
Federal Indirect Cost	\$600,000.00	\$142,031.17	\$457,968.83	23.67%	18.06%
Total Local	\$116,421,811.22	\$24,025,296.54	\$92,396,514.68	20.64%	28.87%
Total Revenue	\$229,718,199.14	\$68,048,263.24	\$161,669,935.90	29.62%	34.12%
Other Financing Sources - Transfers In	\$5,502,071.00	\$2,786,619.16	\$2,715,451.84	50.65%	0.23%
Fund Balance - July 1, 2013	\$67,425,043.69	\$0.00	\$67,425,043.69	0.00%	0.00%
Adjustment to Beginning Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$302,645,313.83	\$70,834,882.40	\$231,810,431.43	23.41%	25.22%

GENERAL FUND

Account Title	Budget	Expenditures As of 11/30/13	Encumbered As of 11/30/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Instruction	\$162,466,814.05	\$44,020,455.74	\$81,621,283.07	\$36,825,075.24	77.33%	77.88%
<i>Instruction Support Services:</i>						
Pupil Personnel Services	\$14,675,080.40	\$4,506,805.92	\$9,155,729.46	\$1,012,545.02	93.10%	93.41%
Instructional Media Services	\$4,768,396.53	\$1,409,396.48	\$2,667,619.39	\$691,380.66	85.50%	91.43%
Instruction & Curriculum Development	\$4,784,931.43	\$1,394,348.82	\$1,971,256.44	\$1,419,326.17	70.34%	83.01%
Instructional Staff Training Services	\$2,785,884.44	\$940,642.32	\$1,804,465.87	\$40,776.25	98.54%	95.73%
Instruction Related Technology	\$5,648,925.17	\$2,581,287.80	\$2,000,335.60	\$1,067,301.77	81.11%	81.11%
Board	\$732,241.18	\$267,103.02	\$194,532.52	\$270,605.64	63.04%	62.99%
General Administration	\$341,028.60	\$127,870.28	\$163,302.49	\$49,855.83	85.38%	88.29%
School Administration	\$14,071,336.62	\$5,374,096.93	\$7,760,871.99	\$936,367.70	93.35%	92.01%
Facilities Acquisition & Construction	\$6,465,237.27	\$1,396,309.53	\$1,686,332.27	\$3,382,595.47	47.66%	55.92%
Fiscal Services	\$1,789,779.27	\$665,760.36	\$864,278.66	\$259,740.25	85.49%	78.48%
Central Services	\$3,421,105.15	\$1,257,599.86	\$1,712,734.60	\$450,770.69	88.82%	90.79%
Pupil Transportation Services	\$11,805,876.35	\$4,184,633.32	\$5,030,411.06	\$2,590,831.97	78.05%	78.43%
Operation of Plant	\$21,678,419.22	\$7,852,825.85	\$5,773,173.48	\$8,052,419.89	62.86%	66.93%
Maintenance of Plant	\$8,289,410.19	\$3,042,335.89	\$3,447,752.68	\$1,799,321.62	78.29%	78.00%
Administrative Technology Services	\$717,745.11	\$314,400.49	\$280,354.97	\$122,989.65	82.86%	87.43%
Community Services	\$5,812,023.68	\$1,111,745.09	\$1,496,395.97	\$3,203,882.62	44.87%	46.67%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Unallocated Employee Benefits (1)	\$0.00	\$125,126.47	\$0.00	(\$125,126.47)	0.00%	0.00%
Total Instruction and Support Services	\$270,254,234.66	\$80,572,744.17	\$127,630,830.52	\$62,050,659.97	77.04%	78.17%
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance/Contribution - July 1, 2013	\$32,391,079.17	\$0.00	\$0.00	\$32,391,079.17	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$302,645,313.83	\$80,572,744.17	\$127,630,830.52	\$94,441,739.14	68.79%	68.28%

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 \$678,171.28 in "Unallocated Employee Benefits" had not been distributed.

Budget Summary-Debt Service

Revenue Source:

	Original Budgeted	Budgeted	Revenues	Percent of Revenue Budget	
	Revenue <u>Allotments</u>	Revenue <u>Allotments</u>	<u>Received</u>	2013-14	2012-13
Federal	\$721,635.20	\$721,635.20	\$360,817.60	50.00%	50.00%
State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Local	\$0.00	\$0.00	\$341.93	0.00%	0.00%
Total Revenue	\$721,635.20	\$721,635.20	\$361,159.53	50.05%	50.02%
Transfers In	\$18,958,337.00	\$18,958,337.00	\$975,558.87	5.15%	5.67%
Refunding Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$1,882,352.94	\$1,882,352.94	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$21,562,325.14	\$21,562,325.14	\$1,336,718.40	6.20%	7.29%

Appropriations and Expenditures/Encumbrances by Object:

	Original Budgeted	Budgeted	Expenditure &	% of 2013-14	% of 2012-13
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	<u>Allotments</u>
Redemption of Principal	\$15,353,529.41	\$15,353,529.41	\$0.00	0.00%	0.00%
Interest	\$6,198,795.00	\$6,198,795.00	\$395,200.23	6.38%	7.01%
Dues and Fees	\$10,000.73	\$10,000.73	\$277.88	2.78%	40.00%
Refunded Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$21,562,325.14	\$21,562,325.14	\$395,478.09	1.83%	2.18%
Transfer Out	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$21,562,325.14	\$21,562,325.14	\$395,478.09	1.83%	2.18%

DEBT SERVICE FUND

Account Title	2013/14 Estimated Revenue	Revenue as of 11/30/13	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
<i>Federal:</i>					
IRS Interest Subsidy	\$721,635.20	\$360,817.60	\$360,817.60	50.00%	50.00%
Total Federal	\$721,635.20	\$360,817.60	\$360,817.60	50.00%	50.00%
<i>State:</i>					
CO&DS Withheld for SBE/COBI Bonds	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<i>Local:</i>					
I & S Taxes	\$0.00	\$341.57	(\$341.57)	0.00%	0.00%
Interest, Including Profit on Investment	\$0.00	\$0.36	(\$0.36)	0.00%	0.00%
Excess Fees	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Local	\$0.00	\$341.93	(\$341.93)	0.00%	0.00%
Total Revenue	\$721,635.20	\$361,159.53	\$360,475.67	50.05%	50.02%
Transfers in from Capital Projects	\$18,958,337.00	\$975,558.87	\$17,982,778.13	5.15%	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	\$19,679,972.20	\$1,336,718.40	\$18,343,253.80	6.79%	7.69%
Fund Balance - July 1, 2013	\$1,882,352.94	\$0.00	\$1,882,352.94	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$21,562,325.14	\$1,336,718.40	\$20,225,606.74	6.20%	7.29%

DEBT SERVICE FUND

Account Title	Budget	Expenditures As of 11/30/13	Encumbered As of 11/30/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Redemption of Principal	\$15,353,529.41	\$0.00	\$0.00	\$15,353,529.41	0.00%	0.00%
Interest	\$6,198,795.00	\$395,200.23	\$0.00	\$5,803,594.77	6.38%	7.01%
Dues and Fees	\$10,000.73	\$277.86	\$0.00	\$9,722.87	2.78%	40.00%
Payments to Refunded Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Expenditures, and Encumbrances	\$21,562,325.14	\$395,478.09	\$0.00	\$21,166,847.05	1.83%	2.18%
Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - Reserved for Debt Service - July 1, 2013	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$21,562,325.14	\$395,478.09	\$0.00	\$21,166,847.05	1.83%	2.18%

Budget Summary-Capital Projects

Revenue Source:

	Original Budgeted	Budgeted	Revenues	Percent of Revenue Budget	
	Revenue	Revenue		2013-14	2012-13
	<u>Allotments</u>	<u>Allotments</u>	<u>Received</u>		
CO&DS Distributed to Districts	\$240,700.00	\$240,700.00	\$0.00	0.00%	0.00%
COBI	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Public Education Capital Outlay (PECO)	\$6,000,000.00	\$6,000,000.00	\$7,852.00	0.13%	0.00%
Class Size Reduction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
District Local Capital Improvement Tax	\$27,217,457.00	\$27,217,457.00	\$5,255,760.56	19.31%	28.14%
Impact Fees & Gas Tax Refunds	\$10,000,000.00	\$10,000,000.00	\$5,500,364.67	55.00%	56.00%
School Concurrency Proportionate Share Mitigation	\$785,502.00	\$785,502.00	\$863,484.20	109.93%	0.00%
Misc Local, including Interest	\$150,000.00	\$150,000.00	\$43,889.83	29.26%	30.61%
Total Revenue	\$44,393,659.00	\$44,393,659.00	\$11,671,351.26	26.29%	32.75%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$93,905,155.00	\$93,905,155.00	\$0.00	0.00%	0.00%
Total Revenue and Other Financing Sources	\$138,298,814.00	\$138,298,814.00	\$11,671,351.26	8.44%	10.83%

Appropriations and Expenditures/Encumbrances by Object:

	Original Budgeted	Budgeted	Expenditure &	% of 2013-14	% of 2012-13
	Expense Allotments	Expense Allotments		Encumbrances	Allotments
Library Books	\$2,102.00	\$2,102.00	\$0.00	0.00%	99.83%
Audio Visual Materials	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Buildings & Fixed Equipment	\$78,123,533.00	\$78,123,533.00	\$37,798,072.95	48.38%	5.26%
Furniture, Fixtures, and Equipment	\$5,093,066.00	\$5,093,066.00	\$1,637,980.82	32.16%	31.10%
Motor Vehicles/Buses	\$3,485,126.00	\$3,485,126.00	\$1,964,501.40	56.37%	2.79%
Land	\$0.00	\$0.00	\$13,394.75	0.00%	0.00%
Improvements Other Than Buildings	\$4,642,166.00	\$4,642,166.00	\$942,147.62	20.30%	17.15%
Remodeling and Renovations	\$22,705,433.00	\$22,705,433.00	\$4,484,668.02	19.75%	33.65%
Computer Software	\$200.00	\$200.00	\$0.00	0.00%	0.00%
Redemption of Principal and Interest	\$68,254.00	\$68,254.00	\$27,301.48	40.00%	41.67%
Total Appropriations, Expenditures, and Encumbrance	\$114,119,880.00	\$114,119,880.00	\$46,868,067.04	41.07%	15.20%
Transfers Out	\$23,960,311.00	\$23,960,311.00	\$3,741,485.75	15.62%	3.84%
Fund Balance	\$218,623.00	\$218,623.00	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$138,298,814.00	\$138,298,814.00	\$50,609,552.79	36.59%	12.31%

CAPITAL PROJECTS FUND

Account Title	2013/14 Estimated Revenue	Revenue as of 11/30/13	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
CO&DS Distributed to District	\$240,700.00	\$0.00	\$240,700.00	0.00%	0.00%
COBI	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Public Education Capital Outlay (PECO)	\$6,000,000.00	\$7,852.00	\$5,992,148.00	0.13%	0.00%
Class Size Reduction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
District Local Capital Improvement Tax	\$27,217,457.00	\$5,255,760.56	\$21,961,696.44	19.31%	28.14%
Impact Fees	\$10,000,000.00	\$5,500,364.67	\$4,499,635.33	55.00%	56.00%
School Concurrency Proportionate Share Mitigation	\$785,502.00	\$863,484.20	(\$77,982.20)	109.93%	0.00%
Misc Local, including Interest	\$150,000.00	\$43,889.83	\$106,110.17	29.26%	30.61%
Total Revenue	\$44,393,659.00	\$11,671,351.26	\$32,722,307.74	26.29%	32.75%
Other Financing Sources	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Revenue and Other Financing Sources	\$44,393,659.00	\$11,671,351.26	\$32,722,307.74	26.29%	32.75%
Fund Balance - July 1, 2013	\$93,905,155.00	\$0.00	\$93,905,155.00	0.00%	0.00%
Total Revenue, Other Financing Sources and Fund Balance	\$138,298,814.00	\$11,671,351.26	\$126,627,462.74	8.44%	10.83%

CAPITAL PROJECTS FUND

Account Title	Budget	Expenditures As of 11/30/13	Encumbered As of 11/30/13	Balance	Percent Expended & Encumbered		
					Current Year	Prior Year	
<u>Appropriations/Expenditures:</u>							
Library Books	\$2,102.00	\$0.00	\$0.00	\$2,102.00	0.00%	99.83%	
Audio Visual Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%	
Buildings & Fixed Equipment	\$78,123,533.00	\$8,122,928.26	\$29,675,144.69	\$40,325,460.05	48.38%	5.26%	
Furniture, Fixtures, and Equipment	\$5,093,066.00	\$1,333,024.57	\$304,956.25	\$3,455,085.18	32.16%	31.10%	
Motor Vehicles/Buses	\$3,485,126.00	\$1,495,110.00	\$469,391.40	\$1,520,624.60	56.37%	2.79%	
Land	\$0.00	\$3,373.13	\$10,021.62	(\$13,394.75)	0.00%	0.00%	
Improvements Other Than Buildings	\$4,642,166.00	\$546,441.80	\$395,705.82	\$3,700,018.38	20.30%	17.15%	
Remodeling and Renovations	\$22,705,433.00	\$2,407,602.07	\$2,077,065.95	\$18,220,764.98	19.75%	33.65%	
Computer Software	\$200.00	\$0.00	\$0.00	\$200.00	0.00%	0.00%	
Redemption of Principal and Interest	\$68,254.00	\$27,301.48	\$0.00	\$40,952.52	40.00%	41.67%	
Total Appropriations, Expenditures, and Encumbrances	\$114,119,860.00	\$13,935,781.31	\$32,932,285.73	\$67,251,812.96	41.07%	15.20%	
Transfer to General Fund	\$4,751,974.00	\$2,765,926.88	\$0.00	\$1,986,047.12	58.21%	0.00%	
Transfers to Debt Service	\$18,958,337.00	\$975,558.87	\$0.00	\$17,982,778.13	5.15%	5.67%	
Transfers to FCTC	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0.00%	0.00%	
Fund Balance - July 1, 2013	\$218,623.00	\$0.00	\$0.00	\$218,623.00	0.00%	0.00%	
Total Appropriations, Transfers and Fund Balance	\$138,298,814.00	\$17,677,267.06	\$32,932,285.73	\$87,689,261.21	36.59%	12.31%	

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>2013-14</u>	<u>2012-13</u>
Federal Through State	\$4,011,397.00	\$4,011,397.00	\$1,081,778.80	26.97%	6.06%
State	\$64,000.00	\$64,000.00	\$33,583.00	52.47%	0.00%
Local	\$7,581,563.00	\$7,581,563.00	\$3,185,701.25	42.02%	41.94%
Total Revenue	\$11,656,960.00	\$11,656,960.00	\$4,301,063.05	36.90%	29.56%
Reserve for Inventories	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance	\$1,129,456.76	\$1,129,456.76	\$0.00	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$12,786,416.76	\$12,786,416.76	\$4,301,063.05	33.64%	28.56%

Appropriations and Expenditures/Encumbrances by Object:

	Original Budgeted		Budgeted	Expenditures & <u>Encumbrances</u>	% of 2013-14 <u>Allotments</u>	% of 2012-13 <u>Allotments</u>
	<u>Expense</u>	<u>Allotments</u>				
Salaries	\$3,555,242.58	\$3,555,242.58	\$3,555,242.58	\$3,445,995.43	96.93%	94.96%
Employee Benefits	\$1,759,845.08	\$1,759,845.08	\$1,759,845.08	\$1,588,225.40	90.25%	95.07%
Purchased Services	\$193,200.00	\$193,200.00	\$193,200.00	\$131,369.61	68.00%	53.21%
Energy Services	\$134,500.00	\$134,500.00	\$134,500.00	\$102,633.19	76.31%	63.43%
Materials & Supplies	\$5,274,147.00	\$5,274,147.00	\$5,274,147.00	\$2,280,433.79	43.24%	73.86%
Capital Outlay	\$160,000.00	\$160,000.00	\$160,000.00	\$146,647.97	91.65%	20.32%
Other Expenses	\$330,000.00	\$330,000.00	\$330,000.00	\$16,384.23	4.96%	4.24%
Total Appropriations, Expenditures, and Encumbrances	\$11,406,934.66	\$11,406,934.66	\$11,406,934.66	\$7,711,689.62	67.61%	80.10%
Transfers	\$250,000.00	\$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%	0.00%
Fund Balance	\$1,129,482.10	\$1,129,482.10	\$1,129,482.10	\$0.00	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$12,786,416.76	\$12,786,416.76	\$12,786,416.76	\$7,711,689.62	60.31%	75.97%

FOOD SERVICE FUND

Account Title	2013/14 Estimated Revenue	Revenue as of 11/30/13	Balance	Percent Collected	
				Current Year	Prior Year
<i>Revenue Source:</i>					
<i>Federal through State:</i>					
National School Lunch Act	\$3,485,697.00	\$1,056,720.88	\$2,428,976.12	30.32%	4.74%
U.S.D.A. Donated Food	\$460,700.00	\$0.00	\$460,700.00	0.00%	0.00%
Summer Food Service Program	\$65,000.00	\$25,057.92	\$39,942.08	38.55%	122.05%
Total Federal through State	\$4,011,397.00	\$1,081,778.80	\$2,929,618.20	26.97%	6.06%
<i>State:</i>					
School Breakfast Supplement	\$27,000.00	\$13,858.00	\$13,142.00	51.33%	0.00%
School Lunch Supplement	\$37,000.00	\$19,725.00	\$17,275.00	53.31%	0.00%
Misc State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total State	\$64,000.00	\$33,583.00	\$30,417.00	52.47%	0.00%
<i>Local:</i>					
Food Service Sales	\$7,328,563.00	\$3,093,676.68	\$4,234,886.32	42.21%	42.14%
Misc Local, including interest	\$253,000.00	\$92,024.57	\$160,975.43	36.37%	36.33%
Total Local	\$7,581,563.00	\$3,185,701.25	\$4,395,861.75	42.02%	41.94%
Total Revenue	\$11,656,960.00	\$4,301,063.05	\$7,355,896.95	36.90%	29.56%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - July 1, 2013	\$1,129,456.76	\$0.00	\$1,129,456.76	0.00%	0.00%
Total Revenue, Transfers and Fund Balance	\$12,786,416.76	\$4,301,063.05	\$8,485,353.71	33.64%	28.56%

FOOD SERVICE FUND

	Budget	Expenditures As of 11/30/13	Encumbered As of 11/30/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Salaries	\$3,555,242.58	\$1,156,710.98	\$2,289,284.45	\$109,247.15	96.93%	94.96%
Employee Benefits	\$1,759,845.08	\$525,468.09	\$1,062,757.31	\$171,819.68	90.25%	95.07%
Purchased Services	\$193,200.00	\$30,267.18	\$101,102.43	\$61,830.39	68.00%	53.21%
Energy Services	\$134,500.00	\$33,087.48	\$69,565.71	\$31,866.81	76.31%	63.43%
Materials & Supplies	\$5,274,147.00	\$1,489,268.80	\$791,164.99	\$2,993,713.21	43.24%	73.86%
Capital Outlay	\$160,000.00	\$89,510.85	\$57,137.12	\$13,352.03	91.65%	20.32%
Other Expenses	\$330,000.00	\$16,384.23	\$0.00	\$313,615.77	4.96%	4.24%
Total Appropriations, Expenditures, and Encumbrances	\$11,406,934.66	\$3,340,677.61	\$4,371,012.01	\$3,695,245.04	67.61%	80.10%
Transfers Out	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0.00%	0.00%
Reserve for Inventory	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Fund Balance - July 1, 2013	\$1,129,482.10	\$0.00	\$0.00	\$1,129,482.10	0.00%	0.00%
Total Appropriations, Transfers and Fund Balance	\$12,786,416.76	\$3,340,677.61	\$4,371,012.01	\$5,074,727.14	60.31%	75.97%

Budget Summary-Federal Projects

Revenue Source:

	Original Budgeted	Budgeted	Revenues	Percent of	
	Revenue	Revenue	Received	Revenue Budget	
	<u>Allotments</u>	<u>Allotments</u>		2013-14	2012-13
Federal Direct	\$936,659.00	\$936,671.66	\$305,868.64	32.65%	32.78%
Federal Through State	\$11,182,381.00	\$11,853,986.31	\$3,359,729.38	28.34%	26.90%
Total Revenue	\$12,119,040.00	\$12,790,657.97	\$3,665,598.02	28.66%	27.35%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted	Budgeted	Expenditures &	% of 2013-14	% of 2012-13
	<u>Expense Allotments</u>	<u>Expense Allotments</u>	<u>Encumbrances</u>	<u>Allotments</u>	<u>Allotments</u>
Instruction	\$5,500,285.75	\$6,016,068.73	\$3,762,645.54	62.54%	59.76%
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$2,251,922.46	\$2,258,405.61	\$2,126,253.87	94.15%	100.65%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$2,002,996.09	\$2,039,023.71	\$1,624,977.85	79.69%	82.70%
Instructional Staff Training	\$1,676,743.32	\$1,741,802.27	\$1,028,958.38	59.07%	35.68%
General Administration	\$639,584.38	\$640,459.87	\$141,931.10	22.16%	18.32%
School Administration	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pupil Transportation Services	\$47,258.00	\$50,942.70	\$17,073.88	33.52%	24.43%
Operation of Plant	\$250.00	\$261.98	\$45.53	17.38%	70.40%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$0.00	\$47,505.51	\$60,405.89	127.16%	0.00%
Total Instructional and Support Services	\$12,119,040.00	\$12,794,470.38	\$8,762,292.04	68.48%	65.69%

FEDERAL PROJECTS

Account Title	2013/14 Estimated Revenue	Revenue as of 11/30/13	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
Federal Direct	\$936,671.66	\$305,868.64	\$630,803.02	32.65%	32.78%
<i>Federal Through State:</i>					
Vocational Education Acts	\$371,939.00	\$94,113.78	\$277,825.22	25.30%	43.20%
Workforce Investment Act	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Individuals With Disabilities Education Act	\$6,510,807.29	\$1,849,796.29	\$4,661,011.00	28.41%	27.86%
Elementary and Secondary Ed Act, Title 1	\$3,854,059.97	\$1,105,684.91	\$2,748,375.06	28.69%	21.57%
Adult General Education	\$330,936.00	\$28,875.67	\$302,060.33	8.73%	0.00%
Safe & Drug-Free Schools - Title IV	\$0.00	\$0.00	\$0.00	0.00%	0.00%
ESEA Title II - Eisenhower Professional Development	\$626,192.75	\$226,128.19	\$400,064.56	36.11%	32.94%
Other Federal Through State	\$160,051.30	\$55,130.54	\$104,920.76	34.45%	31.61%
Total Federal Through State	\$11,853,986.31	\$3,359,729.38	\$8,494,256.93	28.34%	26.90%
Total Revenue	\$12,790,657.97	\$3,665,598.02	\$9,125,059.95	28.66%	27.35%

FEDERAL PROJECTS

Account Title	Budget	Expenditures As of 11/30/13	Encumbered As of 11/30/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Instruction	\$6,016,068.73	\$1,485,983.82	\$2,276,661.72	\$2,253,423.19	62.54%	59.76%
<i>Instructional Support Services:</i>						
Pupil Personnel Services	\$2,258,405.61	\$743,396.17	\$1,382,857.70	\$132,151.74	94.15%	100.65%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$2,039,023.71	\$672,454.24	\$952,523.61	\$414,045.86	79.69%	82.70%
Instructional Staff Training	\$1,741,802.27	\$581,211.21	\$447,747.17	\$712,843.89	59.07%	35.68%
General Administration	\$640,459.87	\$141,931.10	\$0.00	\$498,528.77	22.16%	18.32%
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pupil Transportation Services	\$50,942.70	\$16,536.88	\$537.00	\$33,868.82	33.52%	24.43%
Operation of Plant	\$261.98	\$45.53	\$0.00	\$216.45	17.38%	70.40%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Administrative Technology Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$47,505.51	\$24,039.07	\$36,366.82	(\$12,900.38)	127.16%	0.00%
Total Instructional and Support Services	\$12,794,470.38	\$3,665,598.02	\$5,096,694.02	\$4,032,178.34	68.48%	65.69%

Budget Summary-Targeted ARRA Stimulus Fund

Revenue Source:

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

Appropriations and Expenditures/Encumbrances by Function:

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

TARGETED ARRA STIMULUS FUND

Account Title	2013/14 Estimated Revenue	Revenue as of 11/30/13	Balance	Percent Collected	
				Current Year	Prior Year
<i>Revenue Source:</i>					
<i>Federal Through State:</i>					
Individuals With Disabilities Education Act	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Elementary and Secondary Ed Act, Title 1	\$61,413.12	\$61,413.12	\$0.00	100.00%	0.00%
Miscellaneous Federal Through State	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Federal Through State	\$61,413.12	\$61,413.12	\$0.00	100.00%	0.00%
Total Revenue	\$61,413.12	\$61,413.12	\$0.00	100.00%	0.00%

TARGETED ARRA STIMULUS FUND

Account Title	Budget	Expenditures As of 11/30/13	Encumbered As of 11/30/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Instruction	\$61,413.12	\$61,413.12	\$0.00	\$0.00	100.00%	0.00%
<i>Instructional Support Services:</i>						
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Staff Training	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
General Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Operation of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$61,413.12	\$61,413.12	\$0.00	\$0.00	100.00%	0.00%

Budget Summary-Race to the Top

Revenue Source:

	Original Budgeted Revenue <u>Allotments</u>	Budgeted Revenue <u>Allotments</u>	Revenues <u>Received</u>	Percent of Revenue Budget	
				<u>2013-14</u>	<u>2012-13</u>
Federal Through State	\$286,769.76	\$286,769.76	\$179,930.25	62.74%	71.26%
Total Revenue	\$286,769.76	\$286,769.76	\$179,930.25	62.74%	71.26%

Appropriations and Expenditures/Encumbrances by Function:

	Original Budgeted <u>Expense Allotments</u>	Budgeted <u>Expense Allotments</u>	Expenditures & <u>Encumbrances</u>	% of 2013-14 <u>Allotments</u>	% of 2012-13 <u>Allotments</u>
<i>Instructional Support Services:</i>					
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Media Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Svcs	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Staff Training	\$216,042.64	\$216,042.64	\$371,515.94	171.96%	0.00%
Instruction Related Technology	\$0.00	\$0.00	\$0.00	0.00%	0.00%
General Administration	\$4,315.18	\$4,315.18	\$100.07	2.32%	0.00%
School Administration	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$53,954.00	\$53,954.00	\$111,872.64	207.35%	99.00%
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Operation of Plant	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$286,769.76	\$286,769.76	\$495,946.59	172.94%	146.00%

RACE TO THE TOP

Account Title	2013/14 Estimated Revenue	Revenue as of 11/30/13	Balance	Percent Collected	
				Current Year	Prior Year
<u>Revenue Source:</u>					
<i>Federal Through State:</i>					
Race to the Top	\$286,769.76	\$179,930.25	\$106,839.51	62.74%	71.26%
Total Federal Through State	<u>\$286,769.76</u>	<u>\$179,930.25</u>	<u>\$106,839.51</u>	62.74%	71.26%
Total Revenue	<u>\$286,769.76</u>	<u>\$179,930.25</u>	<u>\$106,839.51</u>	62.74%	71.26%

RACE TO THE TOP

Account Title	Budget	Expenditures As of 11/30/13	Encumbered As of 11/30/13	Balance	Percent Expended & Encumbered	
					Current Year	Prior Year
<u>Appropriations/Expenditures:</u>						
Instruction	\$12,457.94	\$12,457.94	\$0.00	\$0.00	100.00%	18.93%
<i>Instructional Support Services:</i>						
Pupil Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Media Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instruction & Curriculum Development Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Instructional Staff Training	\$216,042.64	\$121,700.72	\$249,815.22	(\$155,473.30)	171.96%	0.00%
Instruction Related Technology	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
General Administration	\$4,315.18	\$100.07	\$0.00	\$4,215.11	2.32%	0.00%
School Administration	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Central Services	\$53,954.00	\$45,671.52	\$66,201.12	(\$57,918.64)	207.35%	99.00%
Pupil Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Operation of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Maintenance of Plant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Community Services	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total Instructional and Support Services	\$286,769.76	\$179,930.25	\$316,016.34	(\$209,176.83)	172.94%	146.00%