



**WELD COUNTY SCHOOL DISTRICT 6
FUND BALANCE WORKSHEET
For the Month Ended August 31, 2009**

Fund	Audited Fund Balance 6/30/2008	Unaudited Fund Balance 6/30/2009	YTD Revenues	YTD Expenditures & Transfers	Fund Balance 8/31/2009
General Funds					
10 General	11,712,786	14,259,816	17,664,733	7,970,981	23,953,568
13 Health	1,565,139	1,501,568	-	3,158	1,498,411
14 Dental	192,727	314,396	-	85,127	229,270
16 Poudre Learning Center	-	-	41,203	24,807	16,396
18 Risk Management	408,094	745,694	-	346,929	398,765
19 Preschool Program	26,070	122,273	-	22,550	99,723
Total General Funds	13,904,817	16,943,747	17,705,936	8,453,551	26,196,132
Special Revenue Funds					
21 Capital Reserve	2,695,699	3,095,261	1,310	608,784	2,487,787
22 Grant	-	-	2,143,021	631,735	1,511,285
26 Platte Valley Youth Services	-	-	320,380	32,993	287,387
Total Special Revenue Funds	2,695,699	3,095,261	2,464,711	1,273,512	4,286,460
Debt Service Funds					
31 Bond Redemption	9,037,863	9,346,502	154,273	2,500	9,498,275
Total Debt Service Funds	9,037,863	9,346,502	154,273	2,500	9,498,275
Enterprise Funds					
51 Food Service	2,443,041	1,589,795	338,050	574,063	1,353,782
Total Enterprise Funds	2,443,041	1,589,795	338,050	574,063	1,353,782
Agency Funds					
73 Scholarships	127,609	125,750	585	125	126,210
74 Student Activities	934,523	943,987	267,848	69,587	1,142,247
77 Athletic Activities	68,447	59,547	23,365	6,105	76,808
Total Agency Funds	1,130,579	1,129,284	291,798	75,817	1,345,265
TOTALS	29,211,999	32,104,589	20,954,768	10,379,443	42,679,914



**SUMMARY OF RESOURCES, EXPENDITURES, RESERVES AND TRANSFERS
2009-10 GENERAL OPERATING FUND
For the Month Ended August 31, 2009**

	2007-2008	2008-2009	2009-2010	2009-2010	
	Audited	Unaudited	Adopted	YTD	
	Actual	Actual	Budget	Actual	Variance
REVENUES					
Local Sources	\$ 32,749,828	\$ 31,984,851	\$ 31,904,383	\$ 1,183,541	\$ (30,720,842)
State Sources	87,962,668	95,176,706	98,338,258	16,481,193	(81,857,065)
Federal Sources	-	-	4,049,956	-	(4,049,956)
TOTAL REVENUES	<u>120,712,496</u>	<u>127,161,557</u>	<u>134,292,597</u>	<u>17,664,733</u>	<u>(112,577,908)</u>
EXPENDITURES					
Instructional	65,046,802	67,212,620	69,385,366	989,217	68,396,149
Support Services					
Student Support	4,854,195	4,447,451	5,293,274	105,309	5,187,965
Instructional Staff Support	4,689,539	4,186,528	5,019,679	449,231	4,570,448
General Administration	761,763	794,526	1,044,778	44,259	1,000,519
School Administration	7,645,384	7,909,938	8,801,464	715,151	8,086,313
Business Services	1,195,344	1,368,063	1,410,115	213,987	1,196,128
Operations & Maintenance	10,954,367	11,010,236	11,644,736	1,694,183	9,950,553
Student Transportation	3,651,479	3,702,875	3,520,397	328,159	3,192,238
Other Support Services	2,993,278	2,706,014	3,298,560	435,424	2,863,136
TOTAL EXPENDITURES	<u>101,792,151</u>	<u>103,338,251</u>	<u>109,418,369</u>	<u>4,974,919</u>	<u>104,443,450</u>
TOTAL TRANSFERS	<u>19,593,281</u>	<u>21,276,277^a</u>	<u>24,864,380^a</u>	<u>2,996,062^a</u>	<u>21,868,318</u>
TOTAL EXPENDITURES/RESERVES/TRANSFERS	<u>121,385,432</u>	<u>124,614,528</u>	<u>134,282,749</u>	<u>7,970,981</u>	<u>126,311,768</u>
Prior Period Adjustment	(746,778)	-	-	-	-
TOTAL BEGINNING BALANCES & RESERVES	<u>13,132,500</u>	<u>11,712,786</u>	<u>11,769,994</u>	<u>14,259,816</u>	<u>(2,489,822)</u>
ENDING FUND BALANCE	<u>\$ 11,712,786</u>	<u>\$ 14,259,816</u>	<u>\$ 11,779,842</u>	<u>\$ 23,953,568</u>	<u>\$ 16,223,682</u>

^a District services provided to charter schools revenue has been reclassified to reflect as a transfer in.



GENERAL OPERATING FUND REVENUE DETAIL

For the Month Ended August 31, 2009

	2007-2008 Audited Actual	2008-2009 Unaudited Actual	2009-2010 Adopted Budget	2009-2010 YTD Actual	Variance	% Actual / Budget
REVENUES						
Local Sources						
Property Taxes	\$ 27,533,114	\$ 26,913,000	\$ 27,686,142	\$ 450,958	\$ (27,235,184)	2%
Specific Ownership Tax	3,627,747	3,216,492	3,013,241	515,041	(2,498,200)	17%
Delinquent Taxes, Penalties & Interest	44,180	93,866	50,000	34	(49,966)	0%
Abatements	94,950	69,643	50,000	(10,721)	(60,721)	-21%
Tuition from Individuals	41,160	-	-	-	-	
Summer School Fees, Intercession	59,818	13,750	60,000	1,195	(58,805)	2%
Other Tuition	(6,403)	82,374	100,000	-	(100,000)	0%
Earnings on Investments	505,048	233,187	250,000	209	(249,791)	0%
Pupil Activities	35,144	26,910	25,000	650	(24,350)	3%
Indirect Cost Revenue	135,000	617,077	270,000	-	(270,000)	0%
All Other Local Revenue	680,070	715,224	400,000	226,175	(173,825)	57%
Total Local Revenue	32,749,828	31,981,524	31,904,383	1,183,541	(30,720,842)	4%
Intermediate Sources						
Impact Fees (Colo Div of Wildlife)	13	-	-	-	-	
Total Intermediate Revenue	13	-	-	-	-	
State Sources						
State Equalization	83,673,802	90,821,330	94,388,258	16,500,852	(77,887,406)	17%
Textbooks	-	256,183	-	-	-	
Other State Revenue	-	3,326	-	(19,660)	(19,660)	
Vocational Education	442,590	161,374	200,000	-	(200,000)	0%
Charter Construction	-	-	-	-	-	
Special Ed Reimbursement	3,219,758	3,297,985	3,200,000	-	(3,200,000)	0%
Transportation	821,216	762,209	800,000	-	(800,000)	0%
Audit Adjustments	(193,558)	(125,546)	-	-	-	
Transportation Adjustments	(1,153)	3,170	(250,000)	-	250,000	0%
Total State Revenue	87,962,655	95,180,032	98,338,258	16,481,193	(81,857,065)	17%
Federal Sources						
State Stabilization Funds	-	-	4,049,956	-	(4,049,956)	0%
Total Federal Revenue	-	-	4,049,956	-	(4,049,956)	0%
TOTAL REVENUES	\$ 120,712,496	\$ 127,161,557	\$ 134,292,597	\$ 17,664,733	\$ (116,627,864)	13%



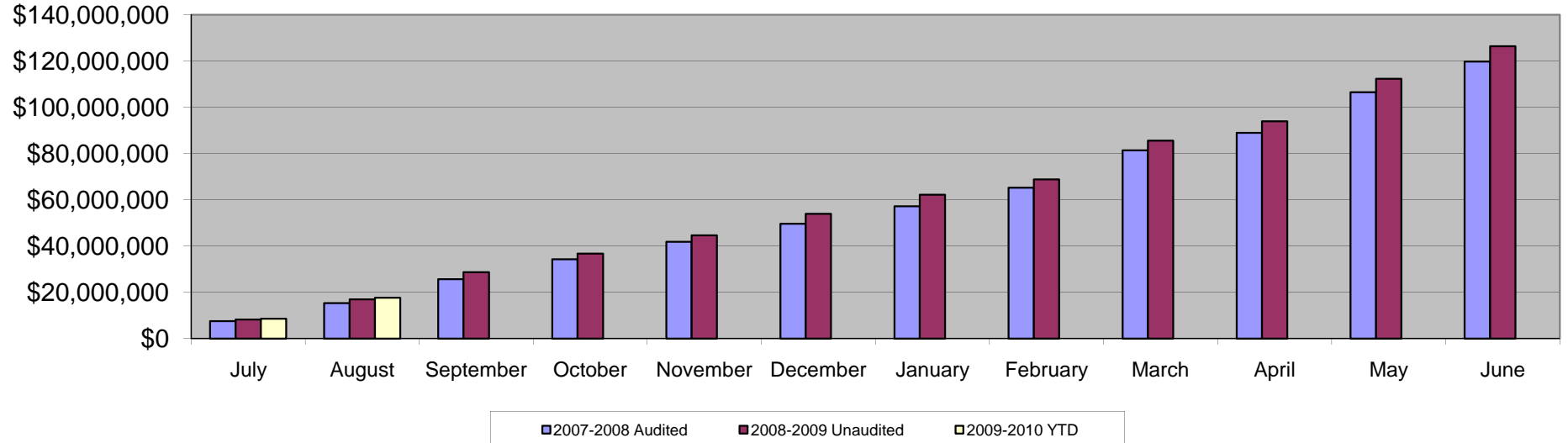
GENERAL OPERATING FUND EXPENDITURE AND TRANSFER DETAIL

For the Month Ended August 31, 2009

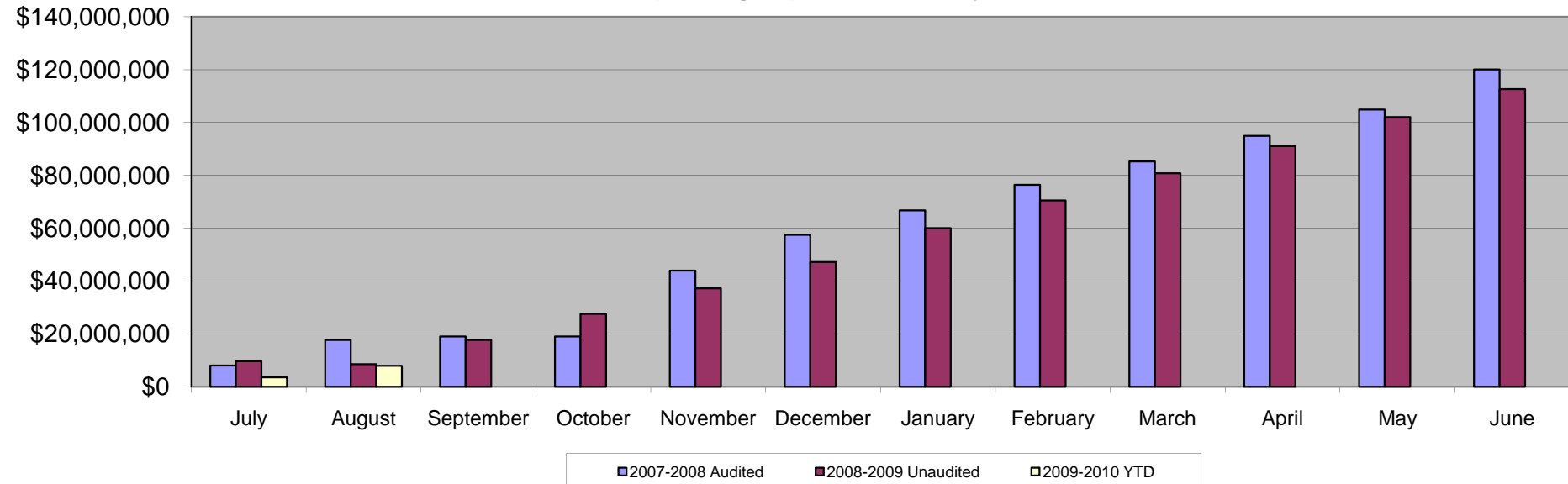
	2007-2008 Audited Actual	2008-2009 Unaudited Actual	2009-2010 Adopted Budget	2009-2010 YTD Actual	Variance	% Actual / Budget
EXPENDITURES						
Current						
Instruction	\$ 65,046,802	\$ 67,212,620	\$ 69,385,366	\$ 989,217	\$ 68,396,149	1%
Support Services:						
Student Support Services	4,854,195	4,447,451	5,293,274	105,309	5,187,965	2%
Instructional Staff Support Services	4,689,539	4,186,528	5,019,679	449,231	4,570,448	9%
General Administration Services	761,763	794,526	1,044,778	44,259	1,000,519	4%
School Administration Services	7,645,384	7,909,938	8,801,464	715,151	8,086,313	8%
Business Services	1,195,344	1,368,063	1,410,115	213,987	87,241,395	15%
Operations & Maintenance	10,954,367	11,010,236	11,644,736	1,694,183		15%
Student Transportation	3,651,479	3,702,875	3,520,397	328,159		9%
Other Support Services	2,993,278	2,706,014	3,298,560	435,424	2,863,136	13%
Total Expenditures	101,792,151	103,338,251	109,418,369	4,974,919	177,345,926	5%
Excess of Revenues Over (Under) Expenditures	18,920,345	23,823,306	24,874,228	12,689,814	12,184,414	51%
Other Financing Sources (Uses)						
Transfers In	1,762,117	2,033,930	1,715,114	377,967	1,337,147	22%
Transfers Out						
Charter School (Union Colony)	(2,276,693)	(2,665,406)	(2,764,000)	(474,818)	(2,289,182)	17%
Charter School (University)	(6,423,323)	(6,798,232)	(7,234,770)	(1,169,697)	(6,065,073)	16%
Charter School (Frontier)	(6,429,808)	(6,986,980)	(7,532,020)	(1,729,514)	(5,802,506)	23%
Capital Reserve Fund	(3,432,180)	(3,208,568)	(3,189,030)	-	(3,189,030)	0%
Platte Valley Youth Services Fund	(297,261)	(320,418)	(300,000)	-	(300,000)	0%
Preschool Fund	(1,485,679)	(1,563,640)	(1,578,762)	-	(1,578,762)	0%
Stadium Debt	-	(38,000)	-	-	-	0%
Student Activities Fund	-	(278,963)	-	-	-	0%
Athletics Fund	-	(102,912)	-	-	-	0%
Insurance Reserve	(1,010,454)	(1,450,000)	(1,500,000)	-	(1,500,000)	0%
Fiscal Emergency Contingency Reserve	-	-	(2,480,912)	-	(2,480,912)	0%
Total Other Operating Sources (Uses)	(19,593,281)	(21,379,189)	(24,864,380)	(2,996,062)		12%
NET CHANGE IN FUND BALANCE	(672,936)	2,444,117	9,848	9,693,753		
Prior Period Adjustment	(746,777)	-	-	-		
Fund Balance, Beginning	13,132,500	11,712,787	11,769,994	14,259,816		
Fund Balance, Ending	\$ 11,712,787	\$ 14,156,904	\$ 11,779,842	\$ 23,953,569		



General Operating Revenue Analysis



General Operating Expenditures Analysis





**HEALTH FUND
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended August 31, 2009**

	2007-2008 Audited Actual	2008-2009 Unaudited Actual	2009-2010 Adopted Budget	2009-2010 YTD Actual	Variance	% Actual / Budget
REVENUES						
Earnings on Investments	\$ 31,534	\$ 13,262	\$ 15,000	\$ -	\$ (15,000)	0%
Local Sources	499,414	11,008	15,000	-	(15,000)	0%
TOTAL REVENUES	530,948	24,270	30,000	-	(30,000)	0%
EXPENDITURES						
Instructional	-	-	-	-	-	
Support Services						
Student Support	-	-	-	-	-	
Instructional Staff Support	-	-	-	-	-	
General Administration	-	-	-	-	-	
School Administration	-	-	-	-	-	
Business Services	-	-	-	-	-	
Operations & Maintenance	-	-	-	-	-	
Student Transportation	-	-	-	-	-	
Other Support Services	1,785	87,841	200,000	3,158	196,842	2%
TOTAL EXPENDITURES	1,785	87,841	200,000	3,158	196,842	2%
Net Change in Fund Balance	529,163	(63,571)	(170,000)	(3,158)	166,842	
Fund Balance - Beginning	1,035,976	1,565,139	1,440,138	1,501,568	(61,430)	
Fund Balance - Ending	\$ 1,565,139	\$ 1,501,568	\$ 1,270,138	\$ 1,498,411	\$ 228,273	



**DENTAL FUND
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended August 31, 2009**

	2007-2008 Audited Actual	2008-2009 Unaudited Actual	2009-2010 Adopted Budget	2009-2010 YTD Actual	Variance	% Actual / Budget
REVENUES						
Dental Premiums	\$ 1,017,347	\$ 1,005,637	\$ 1,200,000	\$ -	\$ (1,191,707)	0%
TOTAL REVENUES	<u>1,017,347</u>	<u>1,005,637</u>	<u>1,200,000</u>	<u>-</u>	<u>(1,191,707)</u>	<u>0%</u>
EXPENDITURES						
Instructional	-	-	-	-	-	
Support Services						
Student Support	-	-	-	-	-	
Instructional Staff Support	-	-	-	-	-	
General Administration	-	-	-	-	-	
School Administration	-	-	-	-	-	
Business Services	134	-	-	-	-	
Operations & Maintenance	-	-	-	-	-	
Student Transportation	-	-	-	-	-	
Other Support Services	1,003,292	883,968	1,200,000	85,127	1,114,873	7%
TOTAL EXPENDITURES	<u>1,003,426</u>	<u>883,968</u>	<u>1,200,000</u>	<u>85,127</u>	<u>1,114,873</u>	<u>7%</u>
Net Change in Fund Balance	13,921	121,669	-	(85,127)	(85,127)	
Fund Balance - Beginning	<u>178,806</u>	<u>192,727</u>	<u>192,727</u>	<u>314,396</u>	<u>121,669</u>	
Fund Balance - Ending	<u>\$ 192,727</u>	<u>\$ 314,396</u>	<u>\$ 192,727</u>	<u>\$ 229,269</u>	<u>\$ 36,542</u>	



**POUDRE LEARNING CENTER FUND
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended August 31, 2009**

	2007-2008 Audited Actual	2008-2009 Unaudited Actual	2009-2010 Adopted Budget	2009-2010 YTD Actual	Variance	% Actual / Budget
REVENUES						
Local Sources	\$ 91,774	\$ 117,968	\$ 140,000	\$ 41,203	\$ (98,797)	29%
TOTAL REVENUES	91,774	117,968	140,000	41,203	(98,797)	29%
EXPENDITURES						
Instructional	4,492	5,828	10,600	787	9,813	7%
Support Services						
Student Support	-	-	-	-	-	
Instructional Staff Support	77,879	88,731	99,960	13,364	86,596	13%
General Administration	-	-	-	-	-	
School Administration	-	-	-	-	-	
Business Services	-	-	-	-	-	
Operations & Maintenance	21,784	18,229	24,440	5,867	18,573	24%
Student Transportation	-	-	-	-	-	
Other Support Services	-	5,180	5,000	4,789	211	96%
TOTAL EXPENDITURES	104,155	117,968	140,000	24,807	115,193	18%
Net Change in Fund Balance	(12,381)	-	-	16,396	16,396	
Fund Balance - Beginning	12,381	-	-	-	-	
Fund Balance - Ending	-	\$ -	\$ -	\$ 16,396	\$ 16,396	



**RISK MANAGEMENT FUND
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended August 31, 2009**

	2007-2008 Audited Actual	2008-2009 Unaudited Actual	2009-2010 Adopted Budget	2009-2010 YTD Actual	Variance	% Actual / Budget
REVENUES						
Earnings on Investments	\$ 121,145	\$ -	\$ -	\$ -	\$ -	
Other Local Revenue	-	239,517	1,500,000	-	(1,500,000)	0%
TOTAL REVENUES	121,145	239,517	1,500,000	-	(1,500,000)	0%
EXPENDITURES						
Instructional	-	-	-	-	-	
Support Services						
Student Support	-	-	-	-	-	
Instructional Staff Support	-	-	-	-	-	
General Administration	-	-	-	-	-	
School Administration	-	-	-	-	-	
Business Services	-	-	-	-	-	
Operations & Maintenance	-	-	-	-	-	
Student Transportation	-	-	-	-	-	
Other Support Services	1,550,585	1,351,917	1,500,000	346,929	1,153,071	23%
TOTAL EXPENDITURES	1,550,585	1,351,917	1,500,000	346,929	1,153,071	23%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,429,440)	(1,112,400)	-	(346,929)	346,929	
TRANSFERS FROM						
Per Pupil Allocation	1,010,454	1,450,000	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	1,010,454	1,450,000	-	-	-	
Net Change in Fund Balance	(418,986)	337,600	-	(346,929)	346,929	
Fund Balance - Beginning	827,080	408,094	370,559	745,694	(375,135)	
Fund Balance - Ending	\$ 408,094	\$ 745,694	\$ 370,559	\$ 398,765	\$ (28,206)	



**PRESCHOOL PROGRAM FUND
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended August 31, 2009**

	2007-2008 Audited Actual	2008-2009 Unaudited Actual	2009-2010 Adopted Budget	2009-2010 YTD Actual	Variance	% Actual / Budget
REVENUES						
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	-	-	-	-	-	
EXPENDITURES						
Instructional	1,206,752	1,409,632	1,513,182	14,188	(1,498,994)	1%
Support Services						
Student Support	36,931	1,404	-	-	-	
Instructional Staff Support	97,418	56,402	65,580	8,362	(57,218)	13%
General Administration	-	-	-	-	-	
School Administration	-	-	-	-	-	
Business Services	-	-	-	-	-	
Operations & Maintenance	-	-	-	-	-	
Student Transportation	-	-	-	-	-	
Other Support Services	-	-	-	-	-	
TOTAL EXPENDITURES	1,341,101	1,467,438	1,578,762	22,550	1,556,212	1%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,341,101)	(1,467,438)	(1,578,762)	(22,550)	(1,556,212)	1%
TRANSFER FROM						
General Fund	1,485,679	1,563,640	1,578,762	-	(1,578,762)	0%
TOTAL OTHER FINANCING SOURCES (USES)	1,485,679	1,563,640	1,578,762	-	(1,578,762)	0%
Net Change in Fund Balance	144,578	96,202	-	(22,550)	(22,550)	
Fund Balance - Beginning	(118,508)	26,070	26,742	122,273	-	
Fund Balance - Ending	\$ 26,070	\$ 122,273	\$ 26,742	\$ 99,723	\$ (72,981)	



**CAPITAL RESERVE FUND
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended August 31, 2009**

	2007-2008 Audited Actual	2008-2009 Unaudited Actual	2009-2010 Adopted Budget	2009-2010 YTD Actual	Variance	% Actual / Budget
REVENUES						
Local Sources						
Investment Earnings	\$ 263,992	\$ 130,884	\$ 30,000	\$ -	\$ (30,000)	0%
Other	6,762	-	-	1,310	1,310	
TOTAL REVENUES	270,754	130,884	30,000	1,310	(28,690)	4%
EXPENDITURES						
Current					(6,009)	
Instruction	238,336	5,958	25,000	6,009	25,000	0%
Support Services						
Instructional Staff Support	39,127	-	-	-	-	
Business Services	402,575	173,673	-	140,389	(140,389)	
Operations & Maintenance	806,925	1,150,638	1,735,000	168,596	1,566,404	10%
Student Transportation	18,473	161,295	60,000	-	60,000	0%
Other Support Services	522,442	360,419	1,025,000	293,788	731,212	29%
Prior Year Obligations	-	-	1,000,000	-	1,000,000	0%
Capital Outlay	1,079,375	1,172,288	-	-	-	
Land	-	-	-	-	-	
Buildings	-	15,000	-	-	-	
Transportation Equipment	-	-	350,000	-	350,000	0%
TOTAL EXPENDITURES	3,107,253	3,039,271	4,195,000	608,784	3,586,216	15%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,836,499)	(2,908,387)	(4,165,000)	(607,474)	(3,557,526)	15%
OTHER FINANCING SOURCES						
Transfers In	3,432,180	3,307,949	3,189,030	-	3,189,030	0%
Transfers Out	(332,003)	-	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	3,100,177	3,307,949	3,189,030	-	3,189,030	0%
Net Change in Fund Balance	263,678	399,562	(975,970)	(607,474)	(1,583,444)	
Designated Reserve for Land	-	-	(210,785)	-	(210,785)	
Fund Balance - Beginning	2,432,021	2,695,699	1,675,348	3,095,261	(1,419,913)	
Fund Balance - Ending	\$ 2,695,699	\$ 3,095,261	\$ 699,378	\$ 2,487,787	\$ (3,214,142)	



**GRANTS FUND
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended August 31, 2009**

	2007-2008 Audited Actual	2008-2009 Unaudited Actual	2009-2010 Adopted Budget	2009-2010 YTD Actual	Variance	% Actual / Budget
REVENUES						
Local Sources	\$ 226,042	\$ 195,578	\$ 300,000	\$ 8,293	(291,707)	3%
State Sources	1,044,557	1,876,789	3,000,000	1,700	(2,998,300)	0%
Federal Sources	11,669,569	12,069,441	15,000,000	2,133,028	(12,866,972)	14%
Future Grants	-	-	1,000,000	-	(1,000,000)	0%
TOTAL REVENUES	12,940,168	14,141,808	19,300,000	2,143,021	(17,156,979)	11%
EXPENDITURES						
Current						
Instruction	\$ 5,812,596	\$ 7,189,144	\$ 5,617,628	\$ 149,971	\$ -	3%
Support Services						
Student Support	2,124,050	1,982,859	3,684,972	18,159	-	0%
Instructional Staff Support	4,477,084	4,316,335	8,923,716	453,667	-	5%
School Administration	195,747	385,190	914,471	874	-	0%
Business Services	23,479	12,278	-	-	-	
Operations & Maintenance	7,150	7,200	-	1,200	-	
Student Transportation	97,175	93,821	158,836	7,811	-	5%
Other Support Services	202,887	154,981	377	53	-	14%
TOTAL EXPENDITURES	12,940,168	14,141,808	19,300,000	631,735	18,668,265	3%
Net Change in Fund Balance	-	-	-	1,511,285		
Fund Balance - Beginning	-	-	-	-	-	
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ 1,511,285	\$ -	



PLATTE VALLEY YOUTH SERVICES CENTER FUND
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended August 31, 2009

	2007-2008	2008-2009	2009-2010	2009-2010		
	Audited	Unaudited	Adopted	YTD		% Actual /
	Actual	Actual	Budget	Actual	Variance	Budget
REVENUES						
Local Sources	\$ 520,254	\$ 399,582	\$ 400,000	\$ 320,380	\$ (79,620)	80%
State Sources	410,924	590,599	572,000	-	(572,000)	0%
TOTAL REVENUES	931,178	990,181	972,000	320,380	(651,620)	33%
EXPENDITURES						
Current						
Instruction	\$ 963,349	\$ 1,008,623	\$ 966,763	\$ 12,898	\$ 953,865	1%
Support Services					-	
Student Support	87,586	93,445	90,235	-	90,235	0%
Instructional Staff Support	1,323	617	1,442	-	1,442	0%
School Administration	156,699	171,347	213,560	20,096	193,464	9%
Other Support Services	19,482	36,567	-	-	-	
TOTAL EXPENDITURES	1,228,439	1,310,599	1,272,000	32,993	1,239,007	3%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(297,261)	(320,418)	(300,000)	287,387	(587,387)	-96%
TRANSFER FROM						
General Fund	297,261	320,418	300,000	-	300,000	0%
Net Change in Fund Balance	-	-	-	287,387	(287,387)	
Fund Balance - Beginning	-	-	-	-	-	
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ 287,387	\$ (287,387)	



**BOND REDEMPTION FUND
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended August 31, 2009**

	2007-2008 Audited Actual	2008-2009 Unaudited Actual	2009-2010 Adopted Budget	2009-2010 YTD Actual	Variance	% Actual / Budget
REVENUES						
Local Sources						
Property Taxes	\$ 9,980,306	\$ 9,499,740	\$ 9,861,272	\$ 154,273	\$ (9,706,999)	2%
Investment Earnings	110,690	51,162	75,000	-	(75,000)	0%
TOTAL REVENUES	10,090,996	9,550,902	9,936,272	154,273	(9,781,999)	2%
EXPENDITURES:						
Current						
Fiscal Charges	1,750	1,750	2,000	2,500	(500)	125%
Debt Service						
Principal	4,900,000	5,120,000	5,285,000	-	5,285,000	0%
Interest	4,577,363	4,376,694	4,163,050	-	4,163,050	0%
TOTAL EXPENDITURES	9,479,113	9,498,444	9,450,050	2,500	9,447,550	0%
Other Financing Sources (Uses)						
Transfers In	-	256,181	-	-	-	0%
Total Other Financing Sources (Uses)	-	256,181	-	-	-	0%
Net Change in Fund Balance	611,883	308,639	486,222	151,773	(334,449)	
Fund Balance - Beginning	8,425,980	9,037,863	8,833,907	9,346,502	-	
Fund Balance - Ending	\$ 9,037,863	\$ 9,346,502	\$ 9,320,129	\$ 9,498,275	\$ (334,449)	

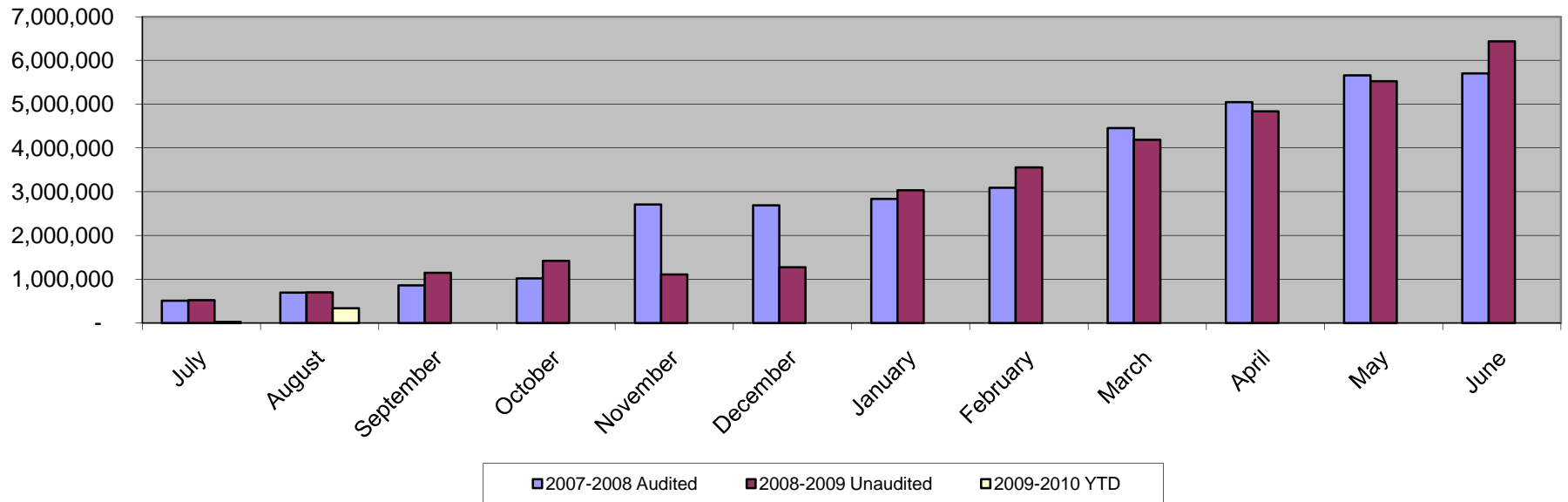


FOOD SERVICE FUND
EXPENDITURE AND TRANSFER DETAIL
 For the Month Ended August 31, 2009

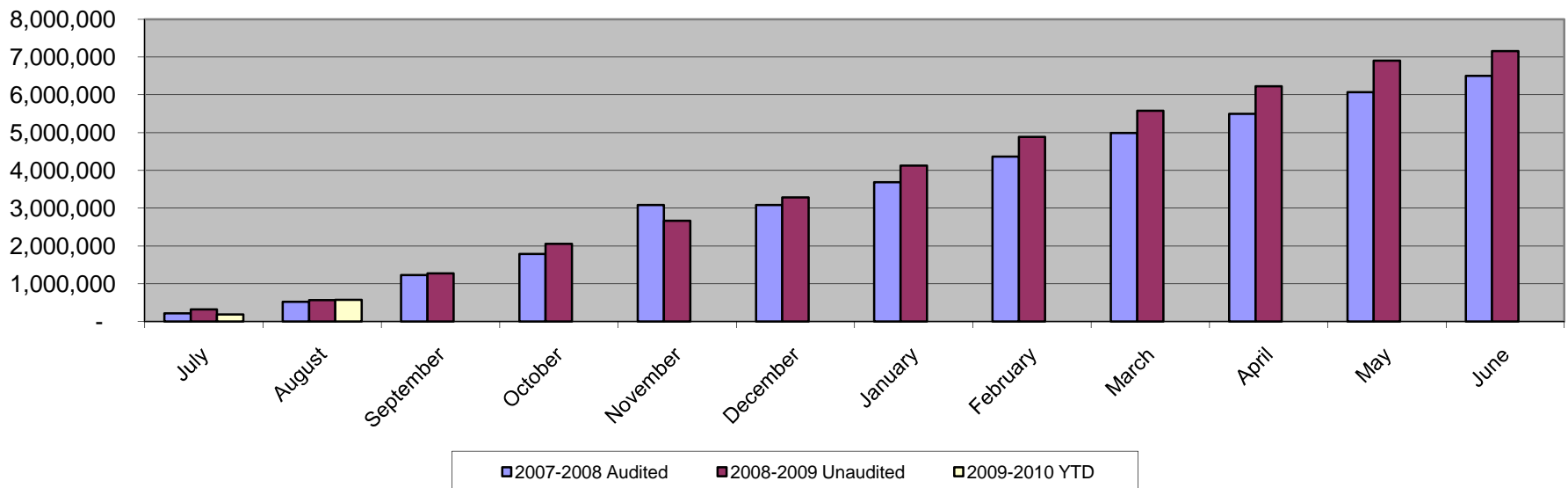
	2007-2008 Audited Actual	2008-2009 Unaudited Actual	2009-2010 Adopted Budget	2009-2010 YTD Actual	Variance	% Actual / Budget
OPERATING REVENUES						
Charges for Services	\$ 1,406,489	\$ 1,319,275	\$ 1,658,018	\$ 151,289	\$ (1,506,729)	9%
TOTAL OPERATING REVENUES	<u>1,406,489</u>	<u>1,319,275</u>	<u>1,658,018</u>	<u>151,289</u>	<u>(1,506,729)</u>	9%
OPERATING EXPENSES						
Salaries	2,037,547	2,098,610	1,887,508	170,635	1,716,873	9%
Employee Benefits	918,007	985,095	927,484	48,207	879,277	5%
Purchased Services	103,786	115,477	182,000	17,725	164,275	10%
Commodities	362,715	348,268	400,000	-	400,000	0%
Supplies & Materials	2,930,359	3,400,545	3,959,894	332,659	3,627,235	8%
Non-Capital Equipment	15,877	16,358	20,000	-	20,000	0%
Depreciation	75,219	73,180	40,000	-	40,000	0%
Capital Outlay	23,006	6,302	80,000	-	80,000	0%
Indirect Costs	135,000	270,000	270,000	4,787	265,213	2%
Other Objects and Uses	28,651	27,879	31,500	50	31,450	0%
TOTAL OPERATING EXPENSES	<u>6,630,167</u>	<u>7,341,714</u>	<u>7,798,386</u>	<u>574,063</u>	<u>7,224,323</u>	7%
OPERATING INCOME (LOSS)	<u>(5,223,678)</u>	<u>(6,022,439)</u>	<u>(6,140,368)</u>	<u>(422,774)</u>	<u>(5,717,594)</u>	7%
NONOPERATING REVENUES						
Earnings on Investments	60,114	4,803	30,000	-	(30,000)	0%
State Match	70,467	66,780	80,000	-	(80,000)	0%
State Breakfast Program	63,887	46,487	55,000	-	(55,000)	0%
State Lunch Program	-	24,268	25,000	-	(25,000)	0%
Federal Sources						
School Lunch Program	3,137,323	3,444,452	3,520,000	-	(3,520,000)	0%
Breakfast Program	882,259	1,012,870	900,000	-	(900,000)	0%
Summer Food Program	64,527	57,740	50,000	42,988	(7,012)	86%
Fresh Fruit/Veg Revenue	-	157,223	-	26,045	26,045	
Commodities	362,715	348,268	400,000	117,728	(282,272)	29%
TOTAL NONOPERATING REVENUES	<u>4,641,292</u>	<u>5,162,891</u>	<u>5,060,000</u>	<u>186,761</u>	<u>(4,873,239)</u>	4%
NET INCOME ON A BUDGETARY BASIS	<u>(582,386)</u>	<u>(859,548)</u>	<u>(1,080,368)</u>	<u>(236,013)</u>	<u>(844,355)</u>	22%
Reconciliation to a GAAP Basis:						
Capital Outlay	23,006	6,302	80,000	-	-	0%
NET INCOME (LOSS)	<u>(559,380)</u>	<u>(853,246)</u>	<u>(1,000,368)</u>	<u>(236,013)</u>	<u>764,355</u>	
Net Assets - Beginning	<u>3,002,421</u>	<u>2,443,041</u>	<u>1,007,578</u>	<u>1,589,795</u>	<u>582,217</u>	
Net Assets - Ending	<u>\$ 2,443,041</u>	<u>\$ 1,589,795</u>	<u>\$ 7,210</u>	<u>\$ 1,353,782</u>	<u>\$ 1,346,572</u>	



Food Service Fund Revenues



Food Service Fund Expenditures





**AGENCY FUNDS
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended August 31, 2009**

	2007-2008 Audited Actual	2008-2009 Unaudited Actual	2009-2010 Adopted Budget	2009-2010 YTD Actual
Student Activities Fund				
Beginning Balance	\$ 964,888	\$ 934,523	\$ 934,523	\$ 1,222,008
Receipts	1,805,187	1,872,327	2,000,000	267,848
Total Resources	<u>2,770,075</u>	<u>2,806,850</u>	<u>2,934,523</u>	<u>1,489,856</u>
Disbursements	<u>1,835,552</u>	<u>1,584,842</u>	<u>2,000,000</u>	<u>69,587</u>
Ending Balance	<u>\$ 934,523</u>	<u>\$ 1,222,008</u>	<u>\$ 934,523</u>	<u>\$ 1,420,268</u>
Scholarships Fund				
Beginning Balance	\$ 121,848	\$ 127,609	\$ 127,609	\$ 127,750
Receipts	12,016	3,091	120,000	585
Total Resources	<u>133,864</u>	<u>130,700</u>	<u>247,609</u>	<u>128,335</u>
Disbursements	<u>6,255</u>	<u>4,950</u>	<u>120,000</u>	<u>125</u>
Ending Balance	<u>\$ 127,609</u>	<u>\$ 125,750</u>	<u>\$ 127,609</u>	<u>\$ 128,210</u>
Athletics Fund				
Beginning Balance	\$ 99,639	\$ 68,447	\$ 68,447	\$ 163,342
Receipts	126,997	206,135	350,000	23,365
Total Resources	<u>226,636</u>	<u>274,582</u>	<u>418,447</u>	<u>186,707</u>
Disbursements	<u>158,189</u>	<u>111,240</u>	<u>350,000</u>	<u>6,105</u>
Ending Balance	<u>\$ 68,447</u>	<u>\$ 163,342</u>	<u>68,447</u>	<u>180,603</u>
Total Agency Fund Balance	<u><u>\$ 1,130,579</u></u>	<u><u>\$ 1,511,100</u></u>	<u><u>\$ 1,130,579</u></u>	<u><u>\$ 1,729,081</u></u>