

GENERAL FUND FINANCIAL STATEMENT
FOR FY 2008-2009
YEAR TO DATE ACTUAL VERSUS BUDGET THROUGH January 31, 2009

| | 2007-2008 Through January 31, 2008 | | | | | 2008-2009 Through January 31, 2009 | | | | |
|-----------------------------------|------------------------------------|--|------------------------|---------------------------------------|----------------------------|------------------------------------|--|------------------------|---------------------------------------|----------------------------|
| | Revenue Budget | Actual Revenue Collected | % | Revenue Budget Not Yet Received | % Not Received | Revenue Budget | Actual Revenue Collected | % | Revenue Budget Not Yet Received | % Not Received |
| REVENUES | | | | | | | | | | |
| Beginning Fund Balance | \$ 16,000,870 | \$ 16,000,870 | 100% | \$ - | 0% | \$ 16,799,493 | \$ 16,799,493 | 100% | \$ - | 0% |
| Current Ad Valorem Taxes | 66,114,130 | 43,855,145 | 66% | 22,258,985 | 34% | 71,510,234 | 47,252,288 | 66% | 24,257,946 | 34% |
| Local Revenues - Other | 15,767,042 | 8,693,496 | 55% | 7,073,546 | 45% | 12,645,903 | 5,905,176 | 47% | 6,740,727 | 53% |
| County Revenues | 8,873,129 | 5,626,107 | 63% | 3,247,022 | 37% | 8,750,346 | 5,584,613 | 64% | 3,165,733 | 36% |
| State Aid Revenue | 116,270,573 | 63,221,438 | 54% | 53,049,135 | 46% | 115,420,897 | 62,327,284 | 54% | 53,093,613 | 46% |
| State Revenues - Other | 49,511,577 | 29,150,279 | 59% | 20,361,298 | 41% | 53,446,639 | 30,623,327 | 57% | 22,823,312 | 43% |
| Federal Revenues | 52,418,972 | 10,033,570 | 19% | 42,385,402 | 81% | 52,467,657 | 12,503,779 | 24% | 39,963,878 | 76% |
| Total Revenues | \$ 324,956,293 | \$ 176,580,905 | 54% | \$ 148,375,388 | 46% | \$ 331,041,169 | \$ 180,995,960 | 55% | \$ 150,045,209 | 45% |
| EXPENDITURES BY OBJECT | | | | | | | | | | |
| Major OCAS Object | Expenditure Budget | Actual RQs, Enc, & Exp. | % Committed | Uncommitted Balance | % Not Committed | Expenditure Budget | Actual RQs, Enc, & Exp. | % Committed | Uncommitted Balance | % Not Committed |
| 1XXX Salaries | \$ 206,938,020 | \$ 193,908,632 | 94% | \$ 13,029,388 | 6% | \$ 205,666,775 | \$ 198,922,998 | 97% | \$ 6,743,777 | 3% |
| 2XXX Benefits | 48,934,268 | 45,110,228 | 92% | 3,824,040 | 8% | 51,669,030 | 46,892,568 | 91% | 4,776,462 | 9% |
| 3XXX Purchased Prof/Tech Services | 10,936,384 | 8,729,041 | 80% | 2,207,343 | 20% | 13,670,916 | 9,451,090 | 69% | 4,219,826 | 31% |
| 4XXX Purchased Property Services | 4,326,235 | 4,546,439 | 105% | (220,204) | (5%) | 4,783,292 | 4,580,678 | 96% | 202,614 | 4% |
| 5XXX Other Purchased Services | 6,980,060 | 6,116,501 | 88% | 863,559 | 12% | 6,475,028 | 5,362,671 | 83% | 1,112,357 | 17% |
| 6XXX Supplies And Materials | 27,495,557 | 17,335,459 | 63% | 10,160,098 | 37% | 27,971,907 | 19,908,375 | 71% | 8,063,532 | 29% |
| 7XXX Property/Equipment | 2,544,657 | 236,627 | 9% | 2,308,030 | 91% | 2,893,974 | 367,247 | 13% | 2,526,727 | 87% |
| 8XXX Other Objects And Reserves | 3,043,776 | 1,353,526 | 44% | 1,690,250 | 56% | 4,988,827 | 1,420,450 | 28% | 3,568,377 | 72% |
| 9XXX Other Uses Of Funds | 6,562,256 | 4,696,445 | 72% | 1,865,811 | 28% | 5,812,151 | 4,133,445 | 71% | 1,678,706 | 29% |
| Total Expend./ Encum./RQs | \$ 317,761,213 | \$ 282,032,898 | 89% | \$ 35,728,315 | 11% | \$ 323,931,900 | \$ 291,039,522 | 90% | \$ 32,892,378 | 10% |

BUILDING FUND FINANCIAL STATEMENT
FOR FY 2008-2009
YEAR TO DATE ACTUAL VERSUS BUDGET THROUGH January 31, 2009

| | 2007-2008 Through January 31, 2008 | | | | | 2008-2009 Through January 31, 2009 | | | | |
|-----------------------------------|------------------------------------|--|------------------------|---------------------------------------|----------------------------|------------------------------------|--|------------------------|---------------------------------------|----------------------------|
| | Revenue Budget | Actual Revenue Collected | % | Revenue Budget Not Yet Received | % Not Received | Revenue Budget | Actual Revenue Collected | % | Revenue Budget Not Yet Received | % Not Received |
| REVENUES | | | | | | | | | | |
| Beginning Fund Balance | \$ 3,106,489 | \$ 3,106,489 | 100% | \$ - | 0% | \$ 1,169,794 | \$ 1,169,793 | 100% | \$ 1 | 0% |
| Current Ad Valorem Taxes | 9,223,856 | 6,265,051 | 68% | 2,958,805 | 32% | 10,269,995 | 6,750,361 | 66% | 3,519,634 | 34% |
| Other Revenues | 4,139,863 | 1,996,545 | 48% | 2,143,318 | 52% | 2,501,394 | 779,980 | 31% | 1,721,414 | 69% |
| Total Revenues | \$ 16,470,208 | \$ 11,368,085 | 69% | \$ 5,102,123 | 31% | \$ 13,941,183 | \$ 8,700,134 | 62% | \$ 5,241,049 | 38% |
| EXPENDITURES BY OBJECT | | | | | | | | | | |
| Major OCAS Object | Expenditure Budget | Actual RQs, Enc, & Exp. | % Committed | Uncommitted Balance | % Not Committed | Expenditure Budget | Actual RQs, Enc, & Exp. | % Committed | Uncommitted Balance | % Not Committed |
| 1XXX Salaries | \$ 6,305,029 | \$ 5,559,298 | 88% | \$ 745,731 | 12% | \$ 6,279,733 | \$ 5,690,085 | 91% | \$ 589,648 | 9% |
| 2XXX Benefits | 1,220,818 | 1,077,141 | 88% | 143,677 | 12% | 1,246,114 | 1,010,153 | 81% | 235,961 | 19% |
| 3XXX Purchased Prof/Tech Services | 135,762 | 120,963 | 89% | 14,799 | 11% | 123,872 | 128,650 | 104% | (4,778) | (4%) |
| 4XXX Purchased Property Services | 5,644,210 | 5,036,934 | 89% | 607,276 | 11% | 3,935,148 | 3,684,829 | 94% | 250,319 | 6% |
| 5XXX Other Purchased Services | 772,500 | 771,487 | 100% | 1,013 | 0% | 775,050 | 687,289 | 89% | 87,761 | 11% |
| 6XXX Supplies And Materials | 460,921 | 426,689 | 93% | 34,232 | 7% | 140,154 | 224,102 | 160% | (83,948) | (60%) |
| 7XXX Property/Equipment | 760,778 | 531,265 | 70% | 229,513 | 30% | 337,666 | 45,853 | 14% | 291,813 | 86% |
| 8XXX Other Objects And Reserves | 670,116 | 30 | 0% | 670,086 | 100% | 603,446 | - | 0% | 603,446 | 100% |
| Total Expend./ Encum./RQs | \$ 15,970,134 | \$ 13,523,807 | 85% | \$ 2,446,327 | 15% | \$ 13,441,183 | \$ 11,470,961 | 85% | \$ 1,970,222 | 15% |

CHILD NUTRITION FUND FINANCIAL STATEMENT
FOR FY 2008-2009
YEAR TO DATE ACTUAL VERSUS BUDGET THROUGH January 31, 2009

| | 2007-2008 Through January 31, 2008 | | | | | 2008-2009 Through January 31, 2009 | | | | |
|-----------------------------------|------------------------------------|--|------------------------|---------------------------------------|----------------------------|------------------------------------|--|------------------------|---------------------------------------|----------------------------|
| | Revenue Budget | Actual Revenue Collected | % | Revenue Budget Not Yet Received | % Not Received | Revenue Budget | Actual Revenue Collected | % | Revenue Budget Not Yet Received | % Not Received |
| REVENUES | | | | | | | | | | |
| Beginning Fund Balance | \$ 970,277 | \$ 971,277 | 100% | \$ (1,000) | (0%) | \$ 2,333,017 | \$ 2,333,017 | 100% | \$ - | 0% |
| Local/Other Revenues | 4,996,046 | 2,610,882 | 52% | 2,385,164 | 48% | 5,037,350 | 3,034,682 | 60% | 2,002,668 | 40% |
| State Revenues | 307,000 | 136,191 | 44% | 170,809 | 56% | 306,429 | 171,054 | 56% | 135,375 | 44% |
| Federal Revenues | 14,135,572 | 8,281,000 | 59% | 5,854,572 | 41% | 14,483,836 | 7,772,510 | 54% | 6,711,326 | 46% |
| Total Revenues | \$ 20,408,895 | \$ 11,999,350 | 59% | \$ 8,409,545 | 41% | \$ 22,160,632 | \$ 13,311,263 | 60% | \$ 8,849,369 | 40% |
| EXPENDITURES BY OBJECT | | | | | | | | | | |
| Major OCAS Object | Expenditure Budget | Actual RQs, Enc, & Exp. | % Committed | Uncommitted Balance | % Not Committed | Expenditure Budget | Actual RQs, Enc, & Exp. | % Committed | Uncommitted Balance | % Not Committed |
| 1XXX Salaries | \$ 7,046,694 | \$ 7,010,527 | 99% | \$ 36,167 | 1% | \$ 7,510,694 | \$ 7,526,625 | 100% | \$ (15,931) | (0%) |
| 2XXX Benefits | 1,669,704 | 1,383,817 | 83% | 285,887 | 17% | 1,821,704 | 1,805,351 | 99% | 16,353 | 1% |
| 3XXX Purchased Prof/Tech Services | 48,100 | - | 0% | 48,100 | 100% | 48,100 | 16,225 | 34% | 31,875 | 66% |
| 4XXX Purchased Property Services | 1,904,326 | 658,428 | 35% | 1,245,898 | 65% | 1,387,603 | 1,348,732 | 97% | 38,871 | 3% |
| 5XXX Other Purchased Services | 795,033 | 770,351 | 97% | 24,682 | 3% | 808,033 | 814,891 | 101% | (6,858) | (1%) |
| 6XXX Supplies And Materials | 7,792,711 | 9,115,715 | 117% | (1,323,004) | (17%) | 9,091,074 | 9,148,319 | 101% | (57,245) | (1%) |
| 7XXX Property/Equipment | 539,047 | 96,713 | 18% | 442,334 | 82% | 577,326 | 81,709 | 14% | 495,617 | 86% |
| 8XXX Other Objects And Reserves | 113,280 | 155,591 | 137% | (42,311) | (37%) | 216,098 | 151,609 | 70% | 64,489 | 30% |
| Total Expend./ Encum./RQs | \$ 19,908,895 | \$ 19,191,142 | 96% | \$ 717,753 | 4% | \$ 21,460,632 | \$ 20,893,461 | 97% | \$ 567,171 | 3% |

**BOND FUNDS FINANCIAL STATEMENT
FOR FY 2008-2009
YEAR TO DATE ACTUAL VERSUS BUDGET THROUGH January 31, 2009**

| 2007-2008 Through January 31, 2008 | | | | | |
|---|-------------------------------|--|------------------------|--|----------------------------|
| REVENUES | Revenue Budget | Actual Revenue Collected | % Collected | Revenue Budget Not Yet Received | % Not Received |
| Beginning Fund Balance | \$ 871,096 | \$ 871,096 | 100% | \$ - | 0% |
| Expected Interest, Other | 1,005,868 | 204,925 | 20% | 800,943 | 80% |
| Revenue from Bond Sales | 42,500,000 | 28,000,000 | 66% | 14,500,000 | 34% |
| Total Revenues | \$ 44,376,964 | \$ 29,076,021 | 66% | \$ 15,300,943 | 34% |
| EXPENDITURES BY OBJECT | | | | | |
| Major OCAS Object | Expenditure Budget | Actual RQs, Enc, & Exp. | % Committed | Uncommitted Balance | % Not Committed |
| 3XXX Purchased Prof/Tech Services | \$ 1,751,318 | \$ 1,124,127 | 64% | \$ 627,191 | 36% |
| 4XXX Purchased Property Services | 29,879,011 | 15,558,129 | 52% | 14,320,882 | 48% |
| 5XXX Other Purchased Services | - | 5,000 | N/A | (5,000) | N/A |
| 6XXX Supplies And Materials | 9,687,213 | 2,651,716 | 27% | 7,035,497 | 73% |
| 7XXX Property/Equipment | 3,059,422 | 705,622 | 23% | 2,353,800 | 77% |
| 8XXX Other Objects And Reserves | - | - | N/A | - | N/A |
| Total Expenditures/ Encum./RQs | \$ 44,376,964 | \$ 20,044,594 | 45% | \$ 24,332,370 | 55% |

Note: Because Bond and Debt Service Funds consist of different phases and are not recurring, a comparison between years is of little value.

DEBT SERVICE FUND FINANCIAL STATEMENT
FOR FY 2008-2009
YEAR TO DATE ACTUAL VERSUS BUDGET THROUGH January 31, 2009

| 2007-2008 Through January 31, 2008 | | | | | |
|---------------------------------------|-------------------------------|--|------------------------|--|----------------------------|
| REVENUES | Revenue Budget | Actual Revenue Collected | % Collected | Revenue Budget Not Yet Received | % Not Received |
| Beginning Fund Balance | \$ 43,479,508 | \$ 43,479,508 | 100% | \$ - | 0% |
| Current Ad Valorem Taxes | 48,096,655 | 31,596,405 | 66% | 16,500,250 | 34% |
| Other Revenues | 2,112,849 | 1,153,539 | 55% | 959,310 | 45% |
| Total Revenues | \$ 93,689,012 | \$ 76,229,452 | 81% | \$ 17,459,560 | 19% |
| EXPENDITURES BY OBJECT | | | | | |
| Major OCAS Object | Expenditure Budget | Actual RQs, Enc, & Exp. | % Committed | Uncommitted Balance | % Not Committed |
| 8XXX Other Objects And Reserves | \$ 93,689,012 | \$ 35,283,756 | 38% | \$ 58,405,256 | 62% |
| Total Expenditures/ Encum./RQs | \$ 93,689,012 | \$ 35,283,756 | 38% | \$ 58,405,256 | 62% |

Note: Because Bond and Debt Service Funds consist of different phases and are not recurring, a comparison between years is of little value.