

**GENERAL FUND FINANCIAL STATEMENT  
FOR FY 2008-2009  
YEAR TO DATE ACTUAL VERSUS BUDGET THROUGH February 28, 2009**

	2007-2008 Through February 28, 2008					2008-2009 Through February 28, 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
<b>REVENUES</b>										
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	51,447,073	78%	14,667,057	22%	71,510,234	53,788,488	75%	17,721,746	25%
Local Revenues - Other	15,767,042	9,904,075	63%	5,862,967	37%	12,645,903	6,508,554	51%	6,137,349	49%
County Revenues	8,873,129	6,739,516	76%	2,133,613	24%	8,750,346	6,477,986	74%	2,272,360	26%
State Aid Revenue	116,270,573	73,758,345	63%	42,512,228	37%	115,420,897	72,715,165	63%	42,705,732	37%
State Revenues - Other	49,511,577	34,139,944	69%	15,371,633	31%	53,446,639	35,779,227	67%	17,667,412	33%
Federal Revenues	52,418,972	14,633,938	28%	37,785,034	72%	52,467,657	17,558,671	33%	34,908,986	67%
<b>Total Revenues</b>	<b>\$ 324,956,293</b>	<b>\$ 206,623,761</b>	<b>64%</b>	<b>\$ 118,332,532</b>	<b>36%</b>	<b>\$ 331,041,169</b>	<b>\$ 209,627,584</b>	<b>63%</b>	<b>\$ 121,413,585</b>	<b>37%</b>
<b>EXPENDITURES BY OBJECT</b>										
<b>Major OCAS Object</b>	<b>Expenditure Budget</b>	<b>Actual RQs, Enc, &amp; Exp.</b>	<b>% Committed</b>	<b>Uncommitted Balance</b>	<b>% Not Committed</b>	<b>Expenditure Budget</b>	<b>Actual RQs, Enc, &amp; Exp.</b>	<b>% Committed</b>	<b>Uncommitted Balance</b>	<b>% Not Committed</b>
1XXX Salaries	\$ 206,938,020	\$ 196,696,922	95%	\$ 10,241,098	5%	\$ 205,601,781	\$ 201,385,830	98%	\$ 4,215,951	2%
2XXX Benefits	48,934,268	45,757,735	94%	3,176,533	6%	51,669,030	48,449,262	94%	3,219,768	6%
3XXX Purchased Prof/Tech Services	10,936,384	10,185,080	93%	751,304	7%	13,781,234	10,149,696	74%	3,631,538	26%
4XXX Purchased Property Services	4,326,235	4,545,008	105%	(218,773)	(5%)	4,783,292	4,598,437	96%	184,855	4%
5XXX Other Purchased Services	6,980,060	6,492,240	93%	487,820	7%	6,485,186	5,515,773	85%	969,413	15%
6XXX Supplies And Materials	27,495,557	22,088,810	80%	5,406,747	20%	27,922,734	22,489,636	81%	5,433,098	19%
7XXX Property/Equipment	2,544,657	311,086	12%	2,233,571	88%	2,888,903	728,837	25%	2,160,066	75%
8XXX Other Objects And Reserves	3,043,776	1,453,943	48%	1,589,833	52%	4,988,574	1,488,594	30%	3,499,980	70%
9XXX Other Uses Of Funds	6,562,256	4,916,521	75%	1,645,735	25%	5,811,166	4,133,639	71%	1,677,527	29%
<b>Total Expend./ Encum./RQs</b>	<b>\$ 317,761,213</b>	<b>\$ 292,447,345</b>	<b>92%</b>	<b>\$ 25,313,868</b>	<b>8%</b>	<b>\$ 323,931,900</b>	<b>\$ 298,939,704</b>	<b>92%</b>	<b>\$ 24,992,196</b>	<b>8%</b>

**BUILDING FUND FINANCIAL STATEMENT  
FOR FY 2008-2009  
YEAR TO DATE ACTUAL VERSUS BUDGET THROUGH February 28, 2009**

	2007-2008 Through February 28, 2008					2008-2009 Through February 28, 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
<b>REVENUES</b>										
Beginning Fund Balance	\$ 3,106,489	\$ 3,106,489	100%	\$ -	0%	\$ 1,169,794	\$ 1,169,794	100%	\$ -	0%
Current Ad Valorem Taxes	9,223,856	7,349,623	80%	1,874,233	20%	10,269,995	7,684,112	75%	2,585,883	25%
Other Revenues	4,139,863	2,385,535	58%	1,754,328	42%	2,501,394	791,883	32%	1,709,511	68%
<b>Total Revenues</b>	<b>\$ 16,470,208</b>	<b>\$ 12,841,647</b>	<b>78%</b>	<b>\$ 3,628,561</b>	<b>22%</b>	<b>\$ 13,941,183</b>	<b>\$ 9,645,789</b>	<b>69%</b>	<b>\$ 4,295,394</b>	<b>31%</b>
<b>EXPENDITURES BY OBJECT</b>										
<b>Major OCAS Object</b>	<b>Expenditure Budget</b>	<b>Actual RQs, Enc, &amp; Exp.</b>	<b>% Committed</b>	<b>Uncommitted Balance</b>	<b>% Not Committed</b>	<b>Expenditure Budget</b>	<b>Actual RQs, Enc, &amp; Exp.</b>	<b>% Committed</b>	<b>Uncommitted Balance</b>	<b>% Not Committed</b>
1XXX Salaries	\$ 6,305,029	\$ 5,708,566	91%	\$ 596,463	9%	\$ 6,279,733	\$ 5,639,266	90%	\$ 640,467	10%
2XXX Benefits	1,220,818	1,101,575	90%	119,243	10%	1,246,114	1,145,108	92%	101,006	8%
3XXX Purchased Prof/Tech Services	135,762	140,797	104%	(5,035)	(4%)	123,872	128,461	104%	(4,589)	(4%)
4XXX Purchased Property Services	5,644,210	5,189,569	92%	454,641	8%	4,015,198	3,900,398	97%	114,800	3%
5XXX Other Purchased Services	772,500	771,487	100%	1,013	0%	689,000	685,903	100%	3,097	0%
6XXX Supplies And Materials	460,921	426,663	93%	34,258	7%	146,154	229,407	157%	(83,253)	(57%)
7XXX Property/Equipment	760,778	552,053	73%	208,725	27%	337,666	125,853	37%	211,813	63%
8XXX Other Objects And Reserves	670,116	30	0%	670,086	100%	603,446	-	0%	603,446	100%
<b>Total Expend./ Encum./RQs</b>	<b>\$ 15,970,134</b>	<b>\$ 13,890,740</b>	<b>87%</b>	<b>\$ 2,079,394</b>	<b>13%</b>	<b>\$ 13,441,183</b>	<b>\$ 11,854,396</b>	<b>88%</b>	<b>\$ 1,586,787</b>	<b>12%</b>

**CHILD NUTRITION FUND FINANCIAL STATEMENT**  
**FOR FY 2008-2009**  
**YEAR TO DATE ACTUAL VERSUS BUDGET THROUGH February 28, 2009**

	2007-2008 Through February 28, 2008					2008-2009 Through February 28, 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
<b>REVENUES</b>										
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	3,033,588	61%	1,962,458	39%	5,037,350	3,373,132	67%	1,664,218	33%
State Revenues	307,000	136,191	44%	170,809	56%	306,429	205,264	67%	101,165	33%
Federal Revenues	14,135,572	8,281,000	59%	5,854,572	41%	14,483,836	9,179,849	63%	5,303,987	37%
<b>Total Revenues</b>	<b>\$ 20,408,895</b>	<b>\$ 12,422,056</b>	<b>61%</b>	<b>\$ 7,986,839</b>	<b>39%</b>	<b>\$ 22,160,632</b>	<b>\$ 15,091,262</b>	<b>68%</b>	<b>\$ 7,069,370</b>	<b>32%</b>
<b>EXPENDITURES BY OBJECT</b>										
<b>Major OCAS Object</b>	<b>Expenditure Budget</b>	<b>Actual RQs, Enc, &amp; Exp.</b>	<b>% Committed</b>	<b>Uncommitted Balance</b>	<b>% Not Committed</b>	<b>Expenditure Budget</b>	<b>Actual RQs, Enc, &amp; Exp.</b>	<b>% Committed</b>	<b>Uncommitted Balance</b>	<b>% Not Committed</b>
1XXX Salaries	\$ 7,046,694	\$ 7,063,849	100%	\$ (17,155)	(0%)	\$ 7,510,694	\$ 7,541,088	100%	\$ (30,394)	(0%)
2XXX Benefits	1,669,704	1,505,863	90%	163,841	10%	1,821,704	1,950,400	107%	(128,696)	(7%)
3XXX Purchased Prof/Tech Services	48,100	-	0%	48,100	100%	48,100	16,226	34%	31,874	66%
4XXX Purchased Property Services	1,904,326	882,353	46%	1,021,973	54%	1,387,603	1,344,231	97%	43,372	3%
5XXX Other Purchased Services	795,033	776,349	98%	18,684	2%	808,033	823,941	102%	(15,908)	(2%)
6XXX Supplies And Materials	7,792,711	9,283,481	119%	(1,490,770)	(19%)	9,091,074	9,521,271	105%	(430,197)	(5%)
7XXX Property/Equipment	539,047	97,397	18%	441,650	82%	577,326	80,525	14%	496,801	86%
8XXX Other Objects And Reserves	113,280	171,051	151%	(57,771)	(51%)	216,098	165,704	77%	50,394	23%
<b>Total Expend./ Encum./RQs</b>	<b>\$ 19,908,895</b>	<b>\$ 19,780,343</b>	<b>99%</b>	<b>\$ 128,552</b>	<b>1%</b>	<b>\$ 21,460,632</b>	<b>\$ 21,443,386</b>	<b>100%</b>	<b>\$ 17,246</b>	<b>0%</b>

**BOND FUNDS FINANCIAL STATEMENT  
FOR FY 2008-2009  
YEAR TO DATE ACTUAL VERSUS BUDGET THROUGH February 28, 2009**

2008-2009 Through February 28, 2009					
<b>REVENUES</b>					
	<b>Revenue Budget</b>	<b>Actual Revenue Collected</b>	<b>% Collected</b>	<b>Revenue Budget Not Yet Received</b>	<b>% Not Received</b>
Beginning Fund Balance	\$ 871,096	\$ 871,096	100%	\$ -	0%
Expected Interest, Other	1,005,868	205,014	20%	800,854	80%
Revenue from Bond Sales	42,500,000	42,500,000	100%	-	0%
<b>Total Revenues</b>	<b>\$ 44,376,964</b>	<b>\$ 43,576,110</b>	<b>98%</b>	<b>\$ 800,854</b>	<b>2%</b>
<b>EXPENDITURES BY OBJECT</b>					
<b>Major OCAS Object</b>	<b>Expenditure Budget</b>	<b>Actual RQs, Enc, &amp; Exp.</b>	<b>% Committed</b>	<b>Uncommitted Balance</b>	<b>% Not Committed</b>
3XXX Purchased Prof/Tech Services	\$ 1,163,674	\$ 1,497,260	129%	\$ (333,586)	(29%)
4XXX Purchased Property Services	32,326,710	18,036,794	56%	14,289,916	44%
5XXX Other Purchased Services	-	5,000	N/A	(5,000)	N/A
6XXX Supplies And Materials	7,827,158	3,258,362	42%	4,568,796	58%
7XXX Property/Equipment	3,059,422	1,379,881	45%	1,679,541	55%
8XXX Other Objects And Reserves	-	-	N/A	-	N/A
<b>Total Expenditures/ Encum./RQs</b>	<b>\$ 44,376,964</b>	<b>\$ 24,177,297</b>	<b>54%</b>	<b>\$ 20,199,667</b>	<b>46%</b>

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 February 28, 2009**

2008-2009 Through February 28, 2009					
<b>REVENUES</b>					
	<b>Revenue Budget</b>	<b>Actual Revenue Collected</b>	<b>% Collected</b>	<b>Revenue Budget Not Yet Received</b>	<b>% Not Received</b>
Beginning Fund Balance	\$ 43,479,508	\$ 43,479,508	100%	\$ -	0%
Current Ad Valorem Taxes	48,096,655	35,979,200	75%	12,117,455	25%
Other Revenues	2,112,849	1,354,704	64%	758,145	36%
<b>Total Revenues</b>	<b>\$ 93,689,012</b>	<b>\$ 80,813,412</b>	<b>86%</b>	<b>\$ 12,875,600</b>	<b>14%</b>
<b>EXPENDITURES BY OBJECT</b>					
<b>Major OCAS Object</b>	<b>Expenditure Budget</b>	<b>Actual RQs, Enc, &amp; Exp.</b>	<b>% Committed</b>	<b>Uncommitted Balance</b>	<b>% Not Committed</b>
8XXX Other Objects And Reserves	\$ 93,689,012	\$ 42,332,506	45%	\$ 51,356,506	55%
<b>Total Expenditures/ Encum./RQs</b>	<b>\$ 93,689,012</b>	<b>\$ 42,332,506</b>	<b>45%</b>	<b>\$ 51,356,506</b>	<b>55%</b>

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