

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

	2007-2008 Through December 31, 2007					2008-2009 Through December 31, 2008				
	Revenue Budget	Actual Revenue Collected	% Collected	Revenue Budget Not Yet Received	% Not Received	Revenue Budget	Actual Revenue Collected	% Collected	Revenue Budget Not Yet Received	% Not Received
<b>REVENUES</b>										
Beginning Fund Balance	\$ 16,000,870	\$ 16,000,870	100%	\$ -	0%	\$ 16,887,614	\$ 16,799,493	99%	\$ 88,121	1%
Current Ad Valorem Taxes	66,114,130	3,821,192	6%	62,292,938	94%	68,750,000	1,751,281	3%	66,998,719	97%
Local Revenues - Other	15,767,042	7,541,319	48%	8,225,723	52%	14,033,326	4,728,045	34%	9,305,281	66%
County Revenues	8,873,129	1,526,271	17%	7,346,858	83%	8,929,748	985,772	11%	7,943,976	89%
State Aid Revenue	116,270,573	52,320,428	45%	63,950,145	55%	117,339,352	51,989,659	44%	65,349,693	56%
State Revenues - Other	49,511,577	24,940,173	50%	24,571,404	50%	51,488,039	25,625,784	50%	25,862,255	50%
Federal Revenues	52,418,972	7,756,967	15%	44,662,005	85%	47,119,916	9,889,962	21%	37,229,954	79%
<b>Total Revenues</b>	<b>\$ 324,956,293</b>	<b>\$ 113,907,220</b>	<b>35%</b>	<b>\$ 211,049,073</b>	<b>65%</b>	<b>\$ 324,547,995</b>	<b>\$ 111,769,996</b>	<b>34%</b>	<b>\$ 212,777,999</b>	<b>66%</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	\$ 207,386,827	\$ 193,203,965	93%	\$ 14,182,862	7%	\$ 202,621,118	\$ 199,263,065	98%	\$ 3,358,053	2%
2XXX Benefits	48,859,852	43,511,181	89%	5,348,671	11%	49,650,992	48,669,408	98%	981,584	2%
3XXX Purchased Prof/Tech Services	10,751,211	8,294,720	77%	2,456,491	23%	12,177,227	9,124,421	75%	3,052,806	25%
4XXX Purchased Property Services	4,327,172	4,512,153	104%	(184,981)	(4%)	4,783,366	4,577,710	96%	205,656	4%
5XXX Other Purchased Services	6,946,996	6,016,979	87%	930,017	13%	7,139,296	6,051,338	85%	1,087,958	15%
6XXX Supplies And Materials	27,078,080	16,417,320	61%	10,660,760	39%	26,865,423	18,201,256	68%	8,664,167	32%
7XXX Property/Equipment	2,214,147	233,213	11%	1,980,934	89%	2,770,937	358,390	13%	2,412,547	87%
8XXX Other Objects And Reserves	3,652,769	1,278,354	35%	2,374,415	65%	5,404,700	1,354,254	25%	4,050,446	75%
9XXX Other Uses Of Funds	6,544,159	4,663,952	71%	1,880,207	29%	5,696,469	3,825,879	67%	1,870,590	33%
<b>Total Expend./ Encum./RQs</b>	<b>\$ 317,761,213</b>	<b>\$ 278,131,837</b>	<b>88%</b>	<b>\$ 39,629,376</b>	<b>12%</b>	<b>\$ 317,109,528</b>	<b>\$ 291,425,721</b>	<b>92%</b>	<b>\$ 25,683,807</b>	<b>8%</b>

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

	2007-2008 Through December 31, 2007					2008-2009 Through December 31, 2008				
	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%	\$ 2,048,524	\$ 1,169,793	57%	\$ 878,731	43%
Current Ad Valorem Taxes	9,223,856	545,885	6%	8,677,971	94%	9,834,371	250,183	3%	9,584,188	97%
Other Revenues	4,139,863	1,519,491	37%	2,620,372	63%	2,871,723	662,573	23%	2,209,150	77%
<b>Total Revenues</b>	<b>\$ 16,470,208</b>	<b>\$ 5,171,865</b>	<b>31%</b>	<b>\$ 11,298,343</b>	<b>69%</b>	<b>\$ 14,754,618</b>	<b>\$ 2,082,549</b>	<b>14%</b>	<b>\$ 12,672,069</b>	<b>86%</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	\$ 5,474,723	87%	\$ 830,306	13%	\$ 6,279,733	\$ 5,665,905	90%	\$ 613,828	10%
2XXX Benefits	1,220,818	1,002,986	82%	217,832	18%	1,246,114	1,184,804	95%	61,310	5%
3XXX Purchased Prof/Tech Services	127,222	101,194	80%	26,028	20%	123,872	128,575	104%	(4,703)	(4%)
4XXX Purchased Property Services	5,644,210	4,907,247	87%	736,963	13%	3,935,483	3,582,948	91%	352,535	9%
5XXX Other Purchased Services	772,500	771,487	100%	1,013	0%	775,050	687,273	89%	87,777	11%
6XXX Supplies And Materials	402,421	398,888	99%	3,533	1%	139,819	208,737	149%	(68,918)	(49%)
7XXX Property/Equipment	760,778	531,265	70%	229,513	30%	337,666	45,853	14%	291,813	86%
8XXX Other Objects And Reserves	737,156	-	0%	737,156	100%	1,416,881	-	0%	1,416,881	100%
<b>Total Expend./ Encum./RQs</b>	<b>\$ 15,970,134</b>	<b>\$ 13,187,790</b>	<b>83%</b>	<b>\$ 2,782,344</b>	<b>17%</b>	<b>\$ 14,254,618</b>	<b>\$ 11,504,095</b>	<b>81%</b>	<b>\$ 2,750,523</b>	<b>19%</b>

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

	2007-2008 Through December 31, 2007					2008-2009 Through December 31, 2008				
	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%)	\$ 1,990,764	\$ 2,333,017	117%	\$ (342,253)	(17%)
Local/Other Revenues	4,996,046	1,945,815	39%	3,050,231	61%	4,868,740	2,518,384	52%	2,350,356	48%
State Revenues	307,000	102,143	33%	204,857	67%	306,429	136,843	45%	169,586	55%
Federal Revenues	14,135,572	7,586,490	54%	6,549,082	46%	14,896,470	6,629,673	45%	8,266,797	55%
<b>Total Revenues</b>	<b>\$ 20,408,895</b>	<b>\$ 10,605,725</b>	<b>52%</b>	<b>\$ 9,803,170</b>	<b>48%</b>	<b>\$ 22,062,403</b>	<b>\$ 11,617,917</b>	<b>53%</b>	<b>\$ 10,444,486</b>	<b>47%</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	\$ 6,932,092	98%	\$ 114,602	2%	\$ 7,263,694	\$ 7,737,520	107%	\$ (473,826)	(7%)
2XXX Benefits	1,669,704	1,264,038	76%	405,666	24%	1,769,704	2,028,923	115%	(259,219)	(15%)
3XXX Purchased Prof/Tech Services	48,100	-	0%	48,100	100%	48,100	10,226	21%	37,874	79%
4XXX Purchased Property Services	1,904,326	656,852	34%	1,247,474	66%	1,872,203	1,328,732	71%	543,471	29%
5XXX Other Purchased Services	795,033	766,801	96%	28,232	4%	808,033	819,664	101%	(11,631)	(1%)
6XXX Supplies And Materials	7,792,711	8,891,546	114%	(1,098,835)	(14%)	9,045,524	9,815,138	109%	(769,614)	(9%)
7XXX Property/Equipment	539,047	81,378	15%	457,669	85%	539,047	77,344	14%	461,703	86%
8XXX Other Objects And Reserves	113,280	131,233	116%	(17,953)	(16%)	216,098	141,781	66%	74,317	34%
<b>Total Expend./ Encum./RQs</b>	<b>\$ 19,908,895</b>	<b>\$ 18,723,940</b>	<b>94%</b>	<b>\$ 1,184,955</b>	<b>6%</b>	<b>\$ 21,562,403</b>	<b>\$ 21,959,328</b>	<b>102%</b>	<b>\$ (396,925)</b>	<b>(2%)</b>

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

2008-2009 Through December 31, 2008					
<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	\$ 1,236,727	\$ 871,096	70%	\$ 365,631	30%
Expected Interest, Other	1,005,868	202,925	20%	802,943	80%
Revenue from Bond Sales	44,603,691	28,000,000	63%	16,603,691	37%
<b>Total Revenues</b>	<b>\$ 46,846,286</b>	<b>\$ 29,074,021</b>	<b>62%</b>	<b>\$ 17,772,265</b>	<b>38%</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	\$ 1,726,318	\$ 840,979	49%	\$ 885,339	51%
4XXX Purchased Property Services	32,348,333	15,776,560	49%	16,571,773	51%
5XXX Other Purchased Services	-	5,000	N/A	(5,000)	N/A
6XXX Supplies And Materials	9,712,213	2,209,354	23%	7,502,859	77%
7XXX Property/Equipment	3,059,422	2,714,504	89%	344,918	11%
8XXX Other Objects And Reserves	-	-	N/A	-	N/A
<b>Total Expenditures/ Encum./RQs</b>	<b>\$ 46,846,286</b>	<b>\$ 21,546,397</b>	<b>46%</b>	<b>\$ 25,299,889</b>	<b>54%</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 December 31, 2008**

2008-2009 Through December 31, 2008					
<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	\$ 43,397,890	\$ 43,479,508	100%	\$ (81,618)	(0%)
Current Ad Valorem Taxes	43,123,370	1,170,807	3%	41,952,563	97%
Other Revenues	2,846,359	1,102,012	39%	1,744,347	61%
<b>Total Revenues</b>	<b>\$ 89,367,619</b>	<b>\$ 45,752,327</b>	<b>51%</b>	<b>\$ 43,615,292</b>	<b>49%</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	\$ 89,367,619	\$ 33,325,406	37%	\$ 56,042,213	63%
<b>Total Expenditures/ Encum./RQs</b>	<b>\$ 89,367,619</b>	<b>\$ 33,325,406</b>	<b>37%</b>	<b>\$ 56,042,213</b>	<b>63%</b>

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