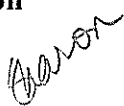


**To: Board of Education**

**From: Sharon Raschke**



**Date: August 11, 2010**

**RE: Financial Fiscal Year End 2009-10**

The purpose of this memo is to provide an overview of actual results thru June 30, 2010 (audited) compared to the district wide budget.

Most variances were consistent with the May financial report and narrative. The Athletic program was under in budgeted revenue and over in budgeted expenditures, causing a General Fund subsidy transfer exceeding budget by \$32,273. The Technology program exceeded its discretionary expenditure budget by \$140. The Community Education division of the Community Services Fund had revenues under expenditures of \$45,660, creating a \$14,317 negative fund balance in the Community Education portion of the Community Services fund balance.

Attached are spreadsheets and reports for your information and reference:

**1) 2009-10 Financial Summary for General Fund**

General Fund revenues were \$34,945,361 and expenses were \$35,233,415. Fund Balance is \$5,955,926 (16.9%), a decrease of \$288,054.

**2) 2009-10 Financial Summary for Other Funds**

The combined Community Services Fund total revenues were \$886,761 and total expenses were \$944,960. The fund balance is \$52,930. Results from the Community Service Fund are segregated by Community Services (new director/pool/CPA director), Community Education, Children Services, and CPA non-director. The pool and CPA director are directly funded as a transfer from the General Fund of \$141,384. Community Education revenues were \$444,028 and expenses were \$489,688 including \$44,121 returned to the General Fund for indirect costs. Rental revenues billed by Community Education were returned 50% to the General Fund. The Community Education portion of the Fund Balance went negative to (\$14,317). Children Services revenues were \$341,718 and expenses were \$297,355 including \$27,032 returned to the General Fund for indirect costs. The departure of the former Children Services Director was intended to save expenses exceeding \$50,000, which was returned to the General Fund. The Children Services portion of the fund balance is \$63,567. The non-director components of the CPA revenues were \$9,631 and expenses were \$3,077. The non-director component of the CPA portion of the fund balance is \$17,136.

Food & Nutrition Fund revenues were \$1,743,511 and expenses were \$1,711,932 including \$155,630 returned to the General Fund for indirect costs. The fund balance is \$308,771.

Athletic Fund revenues and expenses were \$714,707. The Athletic Fund was subsidized by a transfer from General Fund of \$528,511, exceeding the budget by \$32,273.

- 3) **2009-10 Budget Analysis**  
General Fund Revenues and Expenses are segregated by charting the budgets from June 2009, November 2009, June 2010, and the actual results. A reconciliation between the actual results that will appear in the audit and the operational results are provided.
- 4) **2009-10 Supplemental Variance Analysis**  
The General Fund revenues were favorable to budget by ½%. The General Fund expenses were favorable to budget by 3.1%. The operational variances are identified in detail for your information.
- 5) **2009-10 Revenue and Expense Report Subtotaled by Function**  
The year end revenue and expense report in a subtotaled format totaling functions such as instruction, instruction added needs, pupil support, instructional support, school administration, business services, operations & maintenance, transportation, etc. This is the subtotaled format required by the State at budget adoption. 75% of all General Fund expenses were instruction, instruction support, and early childhood pupil services.
- 6) **2009-10 Revenue and Expense Report Subtotaled by Object**  
The year end revenue and expense report in a subtotaled format totaling salaries, benefits, purchased services, purchased maintenance, purchased supplies, capital equipment, other costs, and outgoing transfers. 87% of all General Fund expenses were salaries and associated benefits.
- 7) **2009-10 Revenue and Expense Report-2008 Capital Projects Fund**  
The line-item detail of the year end revenue and expense report for the 2008 Capital Projects Fund.

**Dexter Community Schools**  
**2009-10 Financial Summary**  
as of June 30, 2010 (audited)

①

	2009-10 Budget June 2010 amendment	2009-10 Actual	% to Final Budget	Variance
<b>GENERAL FUND</b>				
<b>Total General Fund Revenues</b>	\$ 34,769,709	\$ 34,945,361	101%	\$ 175,652
<b>General Fund Expenses</b>				
Cornerstone	\$ 4,044,129	\$ 3,987,748	99%	\$ (56,381)
Bates	\$ 2,785,622	\$ 2,716,892	98%	\$ (68,730)
Wylie	\$ 3,768,467	\$ 3,697,306	98%	\$ (71,161)
Creekside	\$ 3,893,094	\$ 3,807,828	98%	\$ (85,266)
Mill Creek	\$ 4,247,367	\$ 4,156,084	98%	\$ (91,283)
High School	\$ 8,141,084	\$ 7,999,702	98%	\$ (141,382)
Instructional Support	\$ 837,404	\$ 744,744	89%	\$ (92,660)
Board of Education	\$ 125,768	\$ 112,724	90%	\$ (13,044)
Executive Administration	\$ 479,874	\$ 449,899	94%	\$ (29,975)
Finance	\$ 449,650	\$ 418,493	93%	\$ (31,157)
Business Services	\$ 27,773	\$ 26,375	95%	\$ (1,398)
Utilities	\$ 1,337,288	\$ 1,221,703	91%	\$ (115,585)
B&G	\$ 2,143,069	\$ 2,039,800	95%	\$ (103,269)
Transportation	\$ 2,217,187	\$ 2,081,001	94%	\$ (136,186)
Personnel	\$ 65,593	\$ 64,040	98%	\$ (1,553)
Technology	\$ 764,583	\$ 757,743	99%	\$ (6,840)
Transfers	\$ 1,021,420	\$ 951,333	93%	\$ (70,087)
				\$ -
<b>General Fund Expenses</b>	<b>\$ 36,349,372</b>	<b>\$ 35,233,415</b>	<b>97%</b>	<b>\$(1,115,957)</b>
Revenue over (under) Expenses	\$ (1,579,663)	\$ (288,054)		
<b>Beginning Fund Balance</b>		<b>\$ 6,243,977</b>		
<b>Ending Fund Balance</b>		<b>\$ 5,955,926</b>		
			<b>16.9%</b>	

Dexter Community Schools  
2009-10 Financial Summary  
as of June 30, 2010 (audited)

	2009-10 Budget June 2010 amendment	2009-10 Actual	% to Final Budget	Variance
<b>SPECIAL REVENUE FUNDS</b>				
Community Services GF Subsidy	\$ 202,851	\$ 141,384	70%	\$ (61,467)
Community Services GF Subsidized Expense:	\$ 202,851	\$ 141,384	70%	\$ (61,467)
Community Services Expenses	\$ -	\$ 13,456	0%	\$ 13,456
Revenue over (under) Expenses	\$ -	\$ (13,456)		
Beginning Fund Balance	\$ -	\$ -		
Ending Fund Balance	\$ -	\$ (13,456)		
Community Education Revenues ((\$31,251 midyear rental revenue returned to GF))	\$ 620,040	\$ 444,028	72%	\$ (176,012)
Community Education Expenses	\$ 511,316	\$ 445,567	87%	\$ (65,749)
Community Education Indirect to GF	\$ 51,132	\$ 44,121	86%	\$ (7,011)
Revenue over (under) Expenses	\$ 57,592	\$ (45,660)		
Beginning Fund Balance	\$ -	\$ 31,343		
Ending Fund Balance	\$ -	\$ (14,317)		
Children Services Revenues	\$ 376,550	\$ 341,718	91%	\$ (34,832)
Children Services Expenses	\$ 262,054	\$ 270,323	103%	\$ 8,269
Children Services Indirect to GF	\$ 26,205	\$ 27,032	103%	\$ 827
Revenue over (under) Expenses	\$ 88,291	\$ 44,363		
Return to GF for Care Director savings	\$ (50,000)	\$ (50,000)		
Beginning Fund Balance	\$ -	\$ 69,204		
Ending Fund Balance	\$ -	\$ 63,567		
CPA non-director Revenues	\$ 8,500	\$ 9,631	113%	\$ 1,131
CPA non-director Expenses	\$ 8,500	\$ 3,077	36%	\$ (5,423)
Revenue over (under) Expenses	\$ -	\$ 6,554		
Beginning Fund Balance	\$ -	\$ 10,582		
Ending Fund Balance	\$ -	\$ 17,136		
<b>All Community Services Revenue</b>	<b>\$ 1,157,941</b>	<b>\$ 886,761</b>	<b>77%</b>	<b>\$ (271,180)</b>
<b>All Community Services Expenses</b>	<b>\$ 1,062,058</b>	<b>\$ 944,960</b>	<b>89%</b>	<b>\$ (117,098)</b>
Revenue over (under) Expenses	\$ -	\$ (58,199)		
Beginning Fund Balance	\$ -	\$ 111,129		
Ending Fund Balance	\$ -	\$ 52,930		
<b>Athletic Revenues</b>	<b>\$ 214,458</b>	<b>\$ 186,196</b>	<b>87%</b>	<b>\$ (28,262)</b>
General Fund Subsidy	\$ 496,238	\$ 528,511	107%	\$ 32,273
<b>Athletic Expenses</b>	<b>\$ 710,696</b>	<b>\$ 714,707</b>	<b>101%</b>	<b>\$ 4,011</b>
Revenue over (under) Expenses	\$ -	\$ -		
<b>Food &amp; Nutrition Revenues</b>	<b>\$ 1,760,214</b>	<b>\$ 1,743,511</b>	<b>99%</b>	<b>\$ (16,703)</b>
<b>Food &amp; Nutrition Expenses</b>	<b>\$ 1,574,177</b>	<b>\$ 1,556,302</b>	<b>99%</b>	<b>\$ (17,875)</b>
Food & Nutrition Indirect to GF	\$ 157,418	\$ 155,630	99%	\$ (1,788)
Revenue over (under) Expenses	\$ 28,619	\$ 31,579		
Beginning Fund Balance	\$ -	\$ 277,192		
Ending Fund Balance	\$ -	\$ 308,771		
<b>DEBT SERVICE FUNDS</b>				
Debt Revenues - All Debt	\$ 10,693,823	\$ 9,733,712		
Debt Expenses - All Debt	\$ 10,693,823	\$ 10,700,980		
Revenue over (under) Expenses	\$ -	\$ (967,268)		

Dexter Community Schools  
2009-10 Budget Analysis

3

Budget Analysis Operational vs. Audit	Budget			Actual
	June 2009	November 2009	June 2010	09-10
Revenue	\$ 35,838,513	\$ 34,769,709	\$ 34,769,709	\$ 34,945,361
Expenses	\$ 36,537,135	\$ 35,979,311	\$ 36,349,372	\$ 35,233,415
Revenue over Expenses (Budget/Audit)	\$ (698,622)	\$ (1,209,602)	\$ (1,579,663)	\$ (288,054)
Prior year (revenue) from tax capture adjustment				\$ (371,793)
Teaching supply reserves (from 09-10)		\$ 101,147	\$ 101,147	\$ 101,147
Teaching supply unspent (carryover into 10-11)				\$ (150,246)
Retirement/Termination Payouts			\$ 370,061	\$ 370,061
Revenue over Expenses (Operational)	\$ (698,622)	\$ (1,108,455)	\$ (1,108,455)	\$ (338,885)

Dexter Community Schools  
2009-10 Supplemental Variance Analysis

	Variance- Favorable (Unfavorable)	
<b>Revenue variance</b>		
<b>Actual vs. Budget</b>	\$ 175,652	0.5%
Foundation Proration reduced from \$292 to \$165	\$ 462,788	
Foundation Proration reduced from \$165 to \$154 (\$11)	\$ 40,084	
Investment interest	\$ (20,530)	
Transfers from Community Services/F&N/Internal	\$ (18,420)	
Transportation receipts	\$ 26,720	
Special Education reimbursements from WISD	\$ (94,910)	
Special Education adjustments from State	\$ (31,691)	
Grants to carryforward (ARRA IDEA)	\$ (40,255)	
DDA taxes not collected until 10-11	\$ (458,500)	
Prior year adjustment for 08-09 DDA overcapture	\$ 371,793	
Misc other variances	\$ (61,427)	

	Variance- Favorable (Unfavorable)	
<b>Expenses variance</b>		
<b>Actual vs. Budget</b>	\$ 1,115,957	3.1%
Health benefits (all buildings/all programs)	290,000	
Special Education (excludes health variance)	95,425	
Teaching supplies unspent to carryforward	150,246	
Grants to carryforward (ARRA)	40,255	
Buildings (excludes health variance/special ed/teaching supplies)	42,286	
Board of Education (stipends/legal/audit/consultants/elections/unemployment/inventory/dues)	13,044	
Executive Administration (excludes health variance)	28,101	
Finance (excludes health variance)	28,112	
Business Services (tax refunds/insurance claims)	1,398	
Utilities telephone	16,301	
Utilities water	4,507	
Utilities gas	38,833	
Utilities electric	40,913	
Building & Grounds (excludes health variance)	77,627	
Transportation (excludes health variance) mid-year \$80,000 savings expected	112,004	
Bus Fuel	15,407	
Technology (excludes health variance)	(140)	
Athletics subsidy (expenses over budget/revenue collected under budget)	(32,273)	
Pool utilities subsidy (pool closures)	42,630	
Pool subsidy (reduced pool maintenance)	20,997	
Transfer to Consortium	20,837	
Misc other variances	69,447	

Dexter Community Schools  
 Budget Status by Level as of 06/30/2010  
 Fund 11-General - Revenue Expense Accounts

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Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Page Used
Total for: 100	Local Revenue	4,838,298.00	608,923.03	4,413,194.57		425,103.43	91.21
Total for: 200	Other Gov Entity Revenue	2,404.00		2,424.83		-20.83	100.87
Total for: 300	State Revenue	24,263,511.00	6,775,767.14	24,645,798.41		-382,287.41	101.58
Total for: 400	Federal Revenue	2,265,542.00	599,236.67	2,225,657.20		39,884.80	98.24
Total for: 500	Incoming Transfers	3,165,199.00	927,263.31	3,431,502.55		-266,303.55	108.41
Total for: 600	Fund Modifications	234,755.00	68,663.29	226,783.79		7,971.21	96.60
<b>Total for Revenue</b>	<b>Revenue</b>	<b>34,769,709.00</b>	<b>8,979,853.44</b>	<b>34,945,361.35</b>	<b>0.00</b>	<b>-175,652.35</b>	<b>100.51</b>
Total for: 110	Instruction-Basic Programs	17,564,187.00	3,072,873.34	17,265,185.09		299,001.11	98.30
Total for: 120	Instruction-Added Needs	2,978,835.00	698,301.52	2,902,797.06		76,037.14	97.45
Total for: 100	Instruction	20,543,022.00	4,571,174.86	20,167,983.75		375,038.25	98.17
Total for: 210	Support-Pupil Support	3,885,212.00	771,099.44	3,011,257.13		73,954.87	98.10
Total for: 220	Support-Instructional Staff	2,145,174.00	305,984.70	2,038,748.90		106,425.10	95.04
Total for: 230	Support-General Administrati	605,642.00	76,668.86	562,622.48		43,019.52	92.90
Total for: 240	Support-School Administratio	2,000,968.00	240,039.85	1,930,116.23		70,851.77	96.46
Total for: 250	Support-Business Services	477,423.00	49,011.69	444,868.16		32,554.84	93.18
Total for: 260	Support-Operations & Mainten	3,495,357.00	339,982.45	3,274,233.53		221,123.47	93.67
Total for: 270	Support-Transportation	2,202,187.00	227,986.55	2,068,270.15		133,916.85	93.92
Total for: 280	Support-Other Central Suppor	65,593.00	5,555.64	64,040.44		1,552.56	97.63
Total for: 200	Support Services	14,877,556.00	2,016,329.18	14,194,157.02		683,398.98	95.41
Total for: 330	Community Services-First Ste	27,762.00	1,229.48	25,494.01		2,267.99	91.83
Total for: 350	Community Services-AKCP	236,442.00	52,822.48	225,885.74		10,556.26	95.54
Total for: 300	Community Services	264,204.00	54,051.96	251,379.75		12,824.25	95.15
Total for: 620	Outgoing Transfers	664,590.00	483.92	619,894.34		44,695.66	93.27
Total for: 600	Fund Modifications	664,590.00	483.92	619,894.34		44,695.66	93.27
<b>Total for Expense</b>	<b>Expense</b>	<b>36,349,372.00</b>	<b>6,642,039.92</b>	<b>35,233,414.86</b>	<b>0.00</b>	<b>1,115,957.14</b>	<b>96.93</b>
<b>Grand Total for Fund 11</b>	<b>11-General Fund</b>	<b>-1,579,663.00</b>	<b>2,337,813.52</b>	<b>-288,053.51</b>	<b>0.00</b>	<b>-1,291,609.49</b>	<b>10.24</b>

Budget Status by Level as of 06/30/2010  
Fund 21-Athletic - Revenue Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	%age Used
Total for: 100	Local Revenue	214,458.00	14,191.00	186,196.36		28,261.64	86.82
Total for: 600	Fund Modifications	496,238.00	38,510.27	528,510.27		-32,272.27	106.50
Total for Revenue	Revenue	710,696.00	52,701.27	714,706.63	0.00	-4,010.63	100.56
Total for: 260	Support-Operations & Mainten	4,658.00	322.24	4,484.43		173.57	96.27
Total for: 270	Support-Transportation	74,900.00	6,661.82	67,080.98		7,819.02	89.56
Total for: 290	Support-Other Central Suppor	631,138.00	61,065.65	643,141.22		-12,003.22	101.90
Total for: 200	Support Services	710,696.00	68,049.71	714,706.63		-4,010.63	100.56
Total for Expense	Expense	710,696.00	68,049.71	714,706.63	0.00	-4,010.63	100.56
Grand Total for Fund 21	21-Athletic Fund	0.00	-15,348.44	0.00	0.00	0.00	



## Budget Status by Level as of 06/30/2010

## Fund 23-Community Services - Revenue/Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	%age Used
Total for: 100	Local Revenue	984,690.00	-21,544.27	795,376.89		189,313.11	80.77
Total for: 300	State Revenue	20,400.00	-14,834.88			20,400.00	
Total for: 600	Fund Modifications	152,851.00	-38,026.35	91,384.07		61,466.93	59.79
Total for Revenue	Revenue	1,157,941.00	-74,405.50	886,760.96	0.00	271,180.04	76.58
Total for: 310	Community Services Direction	4,505.00	13,855.53	23,060.02		-18,555.02	511.88
Total for: 320	Community Recreation	637,033.00	46,421.07	523,391.47		113,641.53	82.16
Total for: 350	Care of Children	262,054.00	27,288.47	270,322.80		-8,268.80	103.16
Total for: 390	Other Community Services	81,131.00	3,830.46	57,032.65		24,098.35	70.30
Total for: 300	Community Services	984,723.00	91,395.53	873,806.94		110,916.06	88.74
Total for: 610	Outgoing Transfers	77,337.00	20,363.41	71,153.57		6,183.43	92.00
Total for: 600	Fund Modifications	77,337.00	20,363.41	71,153.57		6,183.43	92.00
Total for Expense	Expense	1,062,060.00	111,758.94	944,960.51	0.00	117,099.49	88.97
Grand Total for Fund 23	23-Community Services Fund	95,881.00	-186,164.44	-58,199.55	0.00	154,080.55	-60.70

Budget Status by Level as of 06/30/2010

Fund 25-School Lunch - Revenue Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Used
Total for: 100	Local Revenue	1,453,500.00	119,388.22	1,419,179.58		34,320.42	97.64
Total for: 300	State Revenue	59,714.00	12,189.27	64,902.38		-5,188.38	108.69
Total for: 400	Federal Revenue	247,000.00	103,617.13	259,429.20		-12,429.20	105.03
Total for Revenue	Revenue	1,760,214.00	235,194.62	1,743,511.16	0.00	16,702.84	99.05
Total for: 260	Operations & Maintenance	2,570.00		1,657.01		912.99	64.48
Total for: 290	Other Support Services	1,571,607.00	172,910.90	1,554,645.14		16,961.86	98.92
Total for: 200	Support Services	1,574,177.00	172,910.90	1,556,302.15		17,874.85	98.86
Total for: 610	Outgoing Transfers	157,418.00	48,299.88	155,630.22		1,787.78	98.06
Total for: 600	Fund Modifications	157,418.00	48,299.88	155,630.22		1,787.78	98.86
Total for Expense	Expense	1,731,595.00	221,210.78	1,711,933.37	0.00	19,662.63	98.86
Grand Total for Fund 25	25-School Lunch Fund	28,619.00	13,983.84	31,578.79	0.00	-2,959.79	110.14

Dexter Community Schools  
Budget Status by Level as of 06/30/2010  
Fund 11-General - Revenue Expense Accounts



Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	%age Used
Total for: 100	Local Revenue	4,838,298.00	608,923.03	4,413,194.57		425,103.43	91.21
Total for: 200	Other Gov Entity Revenue	2,404.00		2,424.83		-20.83	100.87
Total for: 300	State Revenue	24,263,511.00	6,775,767.14	24,645,798.41		-382,287.41	101.58
Total for: 400	Federal Revenue	2,285,542.00	599,236.67	2,225,657.20		39,884.80	98.24
Total for: 500	Incoming Transfers	3,165,199.00	927,263.31	3,431,502.55		-266,303.55	108.41
Total for: 600	Fund Modifications	234,755.00	68,663.29	226,783.79		7,971.21	96.60
<b>Total for Revenue</b>	<b>Revenue</b>	<b>34,769,709.00</b>	<b>8,979,853.44</b>	<b>34,945,361.35</b>	<b>0.00</b>	<b>-175,652.35</b>	<b>100.51</b>
Total for: 1000	Salaries/Wages	21,536,813.84	4,483,666.00	21,363,993.99		172,819.85	99.20
Total for: 2000	Benefits Ret/FICA/Insurance	9,689,104.13	1,653,000.65	9,316,462.88		372,641.25	96.15
Total for: 3000	Pur Services	1,494,094.29	132,944.34	1,464,187.78		29,906.51	98.00
Total for: 4000	Pur Maintenance	403,451.66	24,733.83	326,876.79		76,574.87	81.02
Total for: 5000	Pur Supplies	2,109,170.64	131,927.85	1,766,940.38		342,230.26	83.77
Total for: 6000	Capital Equipment	26,622.00	-11,102.00	210.59		26,411.41	0.79
Total for: 7000	Other Costs	68,695.44	-292.53	43,409.41		25,286.03	63.19
Total for: 8000	Outgoing Transfers	1,021,420.00	227,161.78	951,333.04		70,086.96	93.14
<b>Total for Expense</b>	<b>Expense</b>	<b>36,349,372.00</b>	<b>6,642,039.92</b>	<b>35,233,414.86</b>	<b>0.00</b>	<b>1,115,957.14</b>	<b>96.93</b>
<b>Grand Total for Fund 11</b>	<b>11-General Fund</b>	<b>-1,579,663.00</b>	<b>2,337,813.52</b>	<b>-288,053.51</b>	<b>0.00</b>	<b>-1,291,609.49</b>	<b>18.24</b>

Budget Status by Level as of 06/30/2010  
Fund 21-Athletic - Revenue Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Usage
Total for: 100	Local Revenue	214,458.00	14,191.00	186,196.36		28,261.64	86.82
Total for: 600	Fund Modifications	496,238.00	38,510.27	528,510.27		-32,272.27	106.50
Total for Revenue	Revenue	710,696.00	52,701.27	714,706.63	0.00	-4,010.63	100.56
Total for: 1000	Salaries/Wages	292,194.00	25,278.88	251,931.88		40,262.12	86.22
Total for: 2000	Benefits Ret/FICA/Insurance	106,847.00	8,642.89	94,356.85		12,490.15	88.31
Total for: 3000	Pur Services	274,887.00	33,421.21	328,177.77		-53,290.77	119.39
Total for: 4000	Pur Maintenance	4,232.00	260.00	3,544.40		687.60	83.75
Total for: 5000	Pur Supplies	21,976.00	321.73	25,254.73		-3,278.73	114.92
Total for: 7000	Other Costs	10,560.00	125.00	11,441.00		-881.00	108.34
Total for Expense	Expense	710,696.00	68,049.71	714,706.63	0.00	-4,010.63	100.56
Grand Total for Fund 21	21-Athletic Fund	0.00	-15,348.44	0.00	0.00	0.00	

## Budget Status by Level as of 06/30/2010

## Fund 23-Community Services - Revenue/Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Age Used
Total for: 100	Local Revenue	984,690.00	-21,544.27	795,376.89		189,313.11	80.77
Total for: 300	State Revenue	20,400.00	-14,834.88			20,400.00	
Total for: 600	Fund Modifications	152,851.00	-38,026.35	91,384.07		61,466.93	59.79
Total for Revenue	Revenue	1,157,941.00	-74,405.50	886,760.96	0.00	271,180.04	76.58
Total for: 1000	Salaries/Wages	445,586.00	50,371.57	455,039.43		-9,453.43	102.12
Total for: 2000	Benefits Ret/FICA/Insurance	164,579.00	18,883.43	163,155.90		1,423.10	99.14
Total for: 3000	Pur Services	195,968.00	18,408.60	165,062.17		30,905.83	84.23
Total for: 4000	Pur Maintenance	7,668.00	451.64	1,493.47		6,174.53	19.48
Total for: 5000	Pur Supplies	163,973.00	3,068.29	84,441.17		79,531.83	51.50
Total for: 6000	Capital Equipment	2,000.00		822.02		1,177.98	41.10
Total for: 7000	Other Costs	4,949.00	212.00	3,792.78		1,156.22	76.64
Total for: 8000	Outgoing Transfers	77,337.00	20,363.41	71,153.57		6,183.43	92.00
Total for Expense	Expense	1,062,060.00	111,758.94	944,960.51	0.00	117,099.49	88.97
Grand Total for Fund 23	23-Community Services Fund	95,881.00	-186,164.44	-58,199.55	0.00	154,080.55	-60.70

## Budget Status by Level as of 06/30/2010

## Fund 25-School Lunch - Revenue Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	%age Used
Total for: 100	Local Revenue	1,453,500.00	119,388.22	1,419,179.58		34,320.42	97.64
Total for: 300	State Revenue	59,714.00	12,189.27	64,902.38		-5,188.38	108.69
Total for: 400	Federal Revenue	247,000.00	103,617.13	259,429.20		-12,429.20	105.03
Total for Revenue	Revenue	1,760,214.00	235,194.62	1,743,511.16	0.00	16,702.84	99.05
Total for: 1000	Salaries/Wages	505,440.00	49,607.39	510,297.98		-4,857.98	100.96
Total for: 2000	Benefits Ret/FICA/Insurance	254,567.00	21,002.26	247,146.98		7,420.02	97.09
Total for: 3000	Pur Services	20,014.00	4,383.24	23,709.86		-3,695.86	118.47
Total for: 4000	Pur Maintenance	11,000.00	182.38	6,488.42		4,511.58	58.99
Total for: 5000	Pur Supplies	770,156.00	97,735.63	764,058.91		6,097.09	99.21
Total for: 6000	Capital Equipment	6,000.00				6,000.00	
Total for: 7000	Other Costs	7,000.00		4,600.00		2,400.00	65.71
Total for: 8000	Outgoing Transfers	157,418.00	48,299.88	155,630.22		1,787.78	98.86
Total for Expense	Expense	1,731,595.00	221,210.78	1,711,932.37	0.00	19,662.63	98.86
Grand Total for Fund 25	25-School Lunch Fund	28,619.00	13,983.84	31,578.79	0.00	-2,959.79	110.34

Budget Status by Level as of 06/30/2010

Fund 48-Capital Projects Fund - Revenue Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Age Used
480-151-0000	CAP PROJ INVESTMENT INTEREST	2,463,606.00	5,623.06	54,231.03		2,409,374.97	2 20
480-192-0000	CAP PROJ PRIVATE CONTRIBUTIO						
480-591-0000	CAP PROJ BOND PRINC PROCEEDS	47,890,000.00				47,890,000.00	
480-591-1000	CAP PROJ PREM/DISC ON ISSUE						
<b>Total for Revenue</b>	<b>Revenue</b>	<b>50,353,606.00</b>	<b>5,623.06</b>	<b>54,231.03</b>	<b>0.00</b>	<b>50,299,374.97</b>	<b>0 11</b>
481-252-3150-000-0000-00000-00	CAP PROJ FINANCIAL ADVISOR	58,023.00				58,023.00	
481-252-3190-000-0000-00000-00	CAP PROJ PROF SERV/CREDIT RA	44,500.00				44,500.00	
481-252-3510-000-0000-00000-00	CAP PROJ ADVERTISE/NOTICES	15,000.00				15,000.00	
481-252-4910-000-0000-00000-00	CAP PROJ BOND ELECTION	20,500.00				20,500.00	
481-252-7410-000-0000-00000-00	CAP PROJ FEES ISSUANCE	17,805.00				17,805.00	
<b>Total for: 252</b>	<b>FISCAL SERVICES</b>	<b>155,828.00</b>				<b>155,828.00</b>	
481-259-3990-000-0000-00000-00	CAP PROJ BOND INSURANCE ISSU	286,016.00				286,016.00	
<b>Total for: 259</b>	<b>OTHER BUSINESS SERVICES</b>	<b>286,016.00</b>				<b>286,016.00</b>	
481-271-6610-000-0000-09078-00	CAP PROJ NEW SCHOOL BUSES	6,162,000.00		537,904.00		5,624,096.00	8 73
<b>Total for: 271</b>	<b>CAPITAL TRANSPORTATION ACQUI</b>	<b>6,162,000.00</b>		<b>537,904.00</b>		<b>5,624,096.00</b>	<b>8 73</b>
481-284-3190-000-0000-00000-00	CAP PROJ CONSULT TECHNOLOGY	310,641.00	17,425.00	96,622.63		214,018.37	31 10
481-284-3190-000-0000-00000-01	CAP PROJ CONSULT SECURITY	101,500.00	4,261.70	89,973.59		11,526.41	88 64
481-284-6450-000-0000-00000-00	CAP PROJ TECHNOLOGY DISTRICT	6,088,936.00	583,108.96	1,726,744.79		4,362,191.21	28 36
481-284-6450-000-0000-00214-00	CAP PROJ TECHNOLOGY WYLIE	652,752.00				652,752.00	
481-284-6450-000-0000-00913-00	CAP PROJ TECHNOLOGY HS	1,212,000.00	4,311.90	25,455.28		1,186,544.72	2 10
481-284-6450-000-0000-04609-00	CAP PROJ TECHNOLOGY CREEKSID	485,084.00	5,691.60	28,722.83		456,361.17	5 92
481-284-6450-000-0000-08039-00	CAP PROJ TECHNOLOGY MCREEK	446,144.00				446,144.00	
481-284-6450-000-0000-08040-00	CAP PROJ TECHNOLOGY CSTONE	253,200.00	3,060.00	3,060.00		250,140.00	1 21
481-284-6450-000-0000-08989-00	CAP PROJ TECHNOLOGY BATES	196,313.00				196,313.00	
481-284-6450-000-0000-09078-00	CAP PROJ TECHNOLOGY BUS GAR	208,440.00				208,440.00	
481-284-6450-000-0000-09931-00	CAP PROJ TECHNOLOGY COPEL/SR	264,480.00				264,480.00	
<b>Total for: 284</b>	<b>CAPITAL TECHNOLOGY ACQUISITI</b>	<b>10,219,490.00</b>	<b>617,859.16</b>	<b>1,970,579.12</b>		<b>8,248,910.88</b>	<b>19 28</b>
481-451-3190-000-0000-00000-00	CAP PROJ PROF SERV SITE ACQ	25,000.00				25,000.00	
481-451-6110-000-0000-00000-00	CAP PROJ SITE ACQUISITION	2,755,000.00				2,755,000.00	
<b>Total for: 451</b>	<b>SITE ACQUISITION SERVICES</b>	<b>2,780,000.00</b>				<b>2,780,000.00</b>	
481-452-3190-000-0000-00214-00	CAP PROJ ARCHITECT CONNECTRD	147,308.00		51,083.05		96,224.95	34 68
481-452-6310-000-0000-00000-00	CAP PROJ SITE IMPROVE DISTRI						
481-452-6310-000-0000-00214-00	CAP PROJ SITE IMPROVE WYLIE	1,657,379.00				1,657,379.00	
481-452-6310-000-0000-00913-00	CAP PROJ SITE IMPROVE HS	974,006.00				974,006.00	
481-452-6310-000-0000-00913-21	CAP PROJ SITE IMPROVE HS ATH						
481-452-6310-000-0000-04609-00	CAP PROJ SITE IMPROVE CREEKS	714,774.00				714,774.00	
481-452-6310-000-0000-08039-00	CAP PROJ SITE IMPROVE MCREEK	663,440.00				663,440.00	
481-452-6310-000-0000-08040-00	CAP PROJ SITE IMPROVE CSTONE	158,585.00				158,585.00	
481-452-6310-000-0000-08989-00	CAP PROJ SITE IMPROVE BATES	76,500.00				76,500.00	
481-452-6310-000-0000-09078-00	CAP PROJ SITE IMPROVE BUS GA	596,000.00				596,000.00	
481-452-6310-000-0000-09931-00	CAP PROJ SITE IMPROVE CPL/SR	58,000.00				58,000.00	

Budget Status by Level as of 06/30/2010

Fund 48-Capital Projects Fund - Revenue Expense Accounts

Account	Description	Budget	MID Amount	FYTD Amount	Encumbered	Remaining	Used
Total for: 452	SITE IMPROVEMENT SERVICES	5,045,992.00		51,083.05		4,994,908.95	1.01
481-453-3190-000-0000-00000-00	CAP PROJ UNALLOC PROF FEES	1,308,090.00		45,136.24		1,262,953.76	3.45
481-453-3190-000-0000-00000-01	CAP PROJ ARCHITECT REIMB	50,000.00	34.74	55,895.48		-5,895.48	111.79
481-453-3190-000-0000-00000-02	CAP PROJ ARCH PROJ DESG REIM	250,000.00		-8,908.02		258,908.02	-3.56
481-453-3190-000-0000-00214-00	CAP PROJ ARCHITECT WYLIE 3-4	188,521.00	8,903.86	109,464.44		79,056.56	58.06
481-453-3190-000-0000-00214-21	CAP PROJ ARCHITECT WYL ATH/P	119,018.00	5,621.20	92,780.49		26,237.51	77.96
481-453-3190-000-0000-00913-00	CAP PROJ ARCHITECT HS 9-12	364,015.00	30,407.65	92,026.69		271,988.31	25.28
481-453-3190-000-0000-00913-21	CAP PROJ ARCHITECT HS ATH/PO	61,090.00	2,429.98	9,354.19		51,735.81	15.31
481-453-3190-000-0000-04609-00	CAP PROJ ARCHITECT CREEK 5-6	291,641.00	17,917.25	61,546.15		230,094.85	21.10
481-453-3190-000-0000-04609-21	CAP PROJ ARCHITECT CRK ATHL	69,748.00	4,285.04	14,719.22		55,028.78	21.10
481-453-3190-000-0000-08039-00	CAP PROJ ARCHITECT MC 7-8	223,464.00	10,525.82	148,979.59		74,484.41	66.67
481-453-3190-000-0000-08039-21	CAP PROJ ARCHITECT MC ATHL	33,332.00	1,570.04	22,221.94		11,110.06	66.67
481-453-3190-000-0000-08040-00	CAP PROJ ARCHITECT CSTON K-2	97,966.00	4,681.99	58,054.26		39,911.74	59.26
481-453-3190-000-0000-08989-00	CAP PROJ ARCHITECT BATES K-2	43,513.00	2,123.00	27,251.41		16,261.59	62.63
481-453-3190-000-0000-09078-00	CAP PROJ ARCHITECT BUS GARAG	212,343.00				212,343.00	
481-453-3190-000-0000-09931-00	CAP PROJ ARCHITECT COPEL/SR	44,196.00	1,860.03	31,520.46		12,675.54	71.32
Total for: 453	ARCHITECT/ENGINEER SERVICES	3,356,937.00	90,360.60	760,042.54		2,596,894.46	22.64
481-455-6220-000-0000-00913-21	CAP PROJ NEW HS ATHL BLD/FID	366,500.00	152,206.06	679,469.55		-312,969.55	185.39
481-455-6220-000-0000-04609-21	CAP PROJ NEW CRK ATHL BLDG/F	224,000.00	66,535.59	907,998.66		-683,998.66	405.36
481-455-6220-000-0000-08039-21	CAP PROJ NEW MC ATHL BLDG/FI	224,000.00	26,473.68	154,911.12		69,088.88	69.16
Total for: 455	BUILDING NEW CONSTRUCT SERVI	814,500.00	245,215.33	1,742,379.33		-927,879.33	213.92
481-456-3190-000-0000-00000-00	CAP PROJ CONSTRUCT MGR FEE	730,589.00	48,705.94	314,784.64		415,804.36	43.09
481-456-3190-000-0000-00000-01	CAP PROJ CONSTRUCT MGR REIMB	1,975,552.00	102,833.56	886,425.22		1,089,126.78	44.87
481-456-6220-000-0000-00000-00	CAP PROJ RENOVATION DISTRICT						
481-456-6220-000-0000-00214-00	CAP PROJ RENOVATION WYL 3-4	1,344,282.00	295,969.64	303,553.27		1,040,728.73	22.58
481-456-6220-000-0000-00214-23	CAP PROJ RENOVATION WYL POOL	2,025,834.00				2,025,834.00	
481-456-6220-000-0000-00913-00	CAP PROJ RENOVATION HS 9-12	4,003,182.00	95,315.70	1,938,108.49		2,065,073.51	48.41
481-456-6220-000-0000-00913-23	CAP PROJ RENOVATION HS POOL	308,000.00				308,000.00	
481-456-6220-000-0000-04609-00	CAP PROJ RENOVATION CRK 5-6	2,840,770.00	115,938.38	1,730,851.25		1,109,918.75	60.93
481-456-6220-000-0000-08039-00	CAP PROJ RENOVATION MC 7-8	2,596,109.00	317,227.58	364,766.33		2,231,342.67	14.05
481-456-6220-000-0000-08040-00	CAP PROJ RENOVATION CSTN K-2	1,206,380.00	91,110.60	95,637.10		1,110,742.90	7.93
481-456-6220-000-0000-08989-00	CAP PROJ RENOVATION BATESK-2	529,088.00	31,627.37	31,627.37		497,460.63	5.98
481-456-6220-000-0000-09078-00	CAP PROJ RENOVATION BUS GARG	1,683,361.00				1,683,361.00	
481-456-6220-000-0000-09931-00	CAP PROJ RENOVATION COPEL/SR	573,861.00	55,214.50	55,214.50		518,646.50	9.62
481-456-6450-000-0000-00000-00	CAP PROJ RE-EQUIP DISTRICT						
481-456-6450-000-0000-00214-00	CAP PROJ RE-EQUIP WYLIE 3-4	151,456.00				151,456.00	
481-456-6450-000-0000-00913-00	CAP PROJ RE-EQUIP HS 9-12	176,791.00				176,791.00	
481-456-6450-000-0000-00913-20	CAP PROJ RE-EQUIP MUSIC	615,749.00	2,657.00	2,657.00		613,092.00	0.43
481-456-6450-000-0000-04609-00	CAP PROJ RE-EQUIP CREEK 5-6	98,733.00	32,235.64	32,235.64		66,497.36	32.65
481-456-6450-000-0000-08039-00	CAP PROJ RE-EQUIP MC 7-8	117,240.00				117,240.00	
481-456-6450-000-0000-08040-00	CAP PROJ RE-EQUIP CSTONE K-2	24,784.00				24,784.00	
481-456-6450-000-0000-08989-00	CAP PROJ RE-EQUIP BATES K-2	41,982.00				41,982.00	
481-456-6450-000-0000-09078-00	CAP PROJ RE-EQUIP BUS GARAGE	20,185.00				20,185.00	
481-456-6450-000-0000-09931-00	CAP PROJ RE-EQUIP COPEL/SR	10,700.00				10,700.00	
481-456-7410-000-0000-00000-00	CAP PROJ GEN REQ PERMITS/FEE						
Total for: 456	BUILDING RENOVATION SERVICES	21,074,628.00	1,188,835.91	5,755,860.81		15,318,767.19	27.31



## Budget Status by Level as of 06/30/2010

## Fund 48-Capital Projects Fund - Revenue/Expense Accounts

Account	Description	Budget	MTD Amount	FYTD Amount	Encumbered	Remaining	Age Used
481-459-3170-000-0000-000000-00	CAP PROJ BOND COUNSEL	100.000 00		3.864 00		96.136 00	3 86
481-459-3170-000-0000-000000-01	CAP PROJ BOND COUNSEL ISSUNC	71.890 00				71.890 00	
481-459-3180-000-0000-000000-00	CAP PROJ AUDITOR	10.500 00		750 00		9.750 00	7 14
Total for: 459	OTHER FACILITIES ACQUISITION	182.390 00		4.614 00		177.776 00	2 53
481-511-7330-000-0000-000000-00	CAP PROJ BOND ISSUE DISCOUNT	275.825 00				275.825 00	
Total for: 511	CAP PROJ BOND ISSUE DISCOUNT	275.825 00				275.825 00	
Total for Expense	Expense	50.353.606 00	2.142.271 00	10.822.462 85	0 00	39.531.143 15	21 49
Grand Total for Fund 48	48-Capital Projects Fund Fun	0 00	-2.136.647.94	-10.768.231 82	0 00	10.768.231 82	