

BOARD OF DIRECTORS
Mary Curtis
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SUPERINTENDENT
Faith A. Chapel

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MEMORANDUM

To: Faith Chapel, Superintendent Date: February 17, 2009
From: Peggy Paige, Director of Business Services
RE: Monthly Financial Reports – January

Attached are the financial reports for the month ending January 31, 2009. These comprise the following:

1. General Fund
 - a. Analysis
 - b. Cash Flow
2. Summary of Fund Balances
 - a. Budget Status Reports

Analysis of significant deviations from budget or prior year General Fund

Revenue

Total General Fund revenues to January 31 were \$15.6 million, which is 6.4% more than for the same period last year. Year-to-date tax collections are on par with the 3-year average. Local revenues are down compared to January 2008 and below the average expected percentage. Areas of decreased revenues at this time are outside printing, lunch sales, donations and rentals. State revenue increases are consistent with state funding estimates for the 2008-09 school year based on budgeted enrollment. Revenues for Transportation are below last year due to the additional funding bonus for transportation received in 2007 (in response to the Joint Legislative Audit & Review Committee study). Additional funding, if available this year, will most likely be received in the next few months. Even without this additional funding we should see an increase in transportation revenues due to increased ridership in the fall. Federal revenues are significantly above the average due to the change in the grant processing system. This year school districts were required to have all grant applications substantially complete by September 1. This allowed us to begin filing our reimbursement claims earlier than last year. This percentage is expected to fall within the expected average as the year progresses.

Expenditure

Expenditures for the year to January 31 total \$15.8 million, which is 2.3% higher than for the same period last year. Year-to-date expenditures compared to budget are in line with the expected average.

Total expense for Regular (Basic) Education increased 4.9% over last year and is only slightly above the average YTD expected expenditure percentage. Changes in the payment cycle for curriculum materials, extracurricular contracts and Running Start tuition have impacted this area as well as payments for technology related (& tech levy funded) services.

Total special education costs continue to be above YTD averages. Excess costs in this area are expected to be offset by increased Safety Net funding.

Vocational expense is up compared to last year but this is primarily related to the timing of the payment for supplies and equipment when compared to prior years.

Compensatory education is as expected per the annual budget. This category fluctuates throughout the year due to the fact that certain expense items (such as teacher certification bonus and school improvement costs) do not occur in a regular monthly pattern.

Other Instruction reflects a change in the spending pattern for grant funded staff development activities.

The current percentage of Support Services is below last year and the expected average for the month. In Transportation/Motor Pool expenditures are lower at this time for insurance (only partial payment made YTD), general supplies (including gas) and capital outlay (new van purchased last year). Utilities are close to last year but currently above the 3-year average. Food purchases are lower at this time compared to last year and may be the result of efforts being made to control costs and reduce food waste. Maintenance/Grounds are lower than last year due to the purchase of a mower and repairs made at BHS (science rooms) in 2007. Information Services were below 2007 levels due to a delay in reimbursement for staff development activities and a reduction in a contract for services. Central Office was above last year as a result of a contract payment for PR services and the final payoff of leave balances. The remaining variance in expense for Support Services was the result of the purchase of emergency radios in 2007 and the partial payment for insurance in 2008.

Cash Flow

Net cash outflow during January was \$593,206. As of January 31, 2009, the closing cash balance in the general account was \$807,966 with an end of year projection of 1 million.¹

¹ Projected expenditures are based on the approved budget expenditures for 2008-09 and the pattern of expenditures over the last 5 years.

GENERAL FUND
Summary of Revenues & Expenses
January 31, 2009

	Jan-09		Jan-08		Annual Budget		Avg %
	Actual YTD \$	% Incr/Decr prior year	Actual YTD \$	Budget YTD \$	% YTD revenue		
Revenues - By Revenue Source							
Local Taxes	3,311,060	6.3%	3,113,473	7,247,707	45.7%	45.7%	
Local Nontax	1,067,193	-1.2%	1,080,025	2,560,425	41.7%	43.7%	
State, General Purpose							
Basic Education	8,378,327	7.3%	7,987,492	20,263,393	41.3%	41.7%	
Special Education	194,373	11.6%	174,151	474,998	40.9%		
State, Special Purpose							
Special Education	1,059,165	10.0%	962,888	2,973,737	35.6%	38.9%	
Student Achievement	749,231	-0.6%	753,960	1,806,247	41.5%	41.5%	
Transportation	354,387	-13.0%	407,551	915,696	38.7%	41.7%	
Other	204,325	19.8%	170,563	225,808	90.5%	36.8%	
Federal, Special Purpose	366,696	286.7%	94,836	1,035,373	35.4%	11.7%	
TOTAL	15,684,758	6.4%	14,744,938	37,503,384	41.8%	41.3%	

	Jan-09		Jan-08		Annual Budget		Avg %
	Actual YTD \$	% Incr/Decr prior year	Actual YTD \$	Budget YTD \$	% YTD expenditure		
Expenses - By program code							
Regular Instruction							
Teaching	6,407,561	5.6%	6,066,969	15,206,657	42.1%	41.7%	
Principal	897,461	1.4%	885,221	2,251,706	39.9%	41.2%	
Guidance/Counseling	456,261	3.9%	439,217	1,168,743	39.0%	39.5%	
Learning Resources	294,348	-1.0%	297,233	623,787	47.2%	43.9%	
Extracurricular	332,683	2.7%	324,042	767,473	43.3%	43.3%	
Other	441,607	9.3%	404,061	990,916	44.6%	43.9%	
Total Regular (Basic) Ed.	8,829,920	4.9%	8,416,743	21,009,282	42.0%	41.8%	
Special Education							
Teaching	1,512,168	3.8%	1,456,305	3,538,725	42.7%	41.6%	
Other	621,536	8.0%	575,688	1,380,273	45.0%	41.0%	
Total Special Ed.	2,133,704	5.0%	2,031,993	4,918,998	43.4%	41.4%	
Vocational Education							
Vocational Education	313,943	4.1%	301,610	723,903	43.4%	41.5%	
Compensatory Education							
Compensatory Education	979,103	4.2%	939,907	2,200,368	44.5%	43.3%	
Other Instruction							
Other Instruction	16,723	39.5%	11,987	36,694	45.6%	24.1%	
Support Services							
Transportation/Motor Pool	638,334	-9.3%	703,500	1,541,420	41.4%	41.6%	
Operation Buildings	614,562	1.4%	606,013	1,455,639	42.2%	41.7%	
Utilities	521,485	-1.5%	529,618	1,406,000	37.1%	34.5%	
Food Services	391,831	-10.2%	436,574	980,132	40.0%	43.4%	
Maint/Grounds	384,323	-14.3%	448,619	858,138	44.8%	48.9%	
Information Services	295,017	-7.0%	317,191	661,356	44.6%	45.5%	
Central Office	596,930	14.1%	523,132	1,396,220	42.8%	38.6%	
Other	155,935	-37.9%	250,951	314,950	49.5%	76.8%	
Total Support Services	3,598,417	-5.7%	3,815,598	8,613,855	41.8%	42.7%	
TOTAL	15,871,810	2.3%	15,517,837	37,503,100	42.3%	42.0%	

Excess (Deficiency) of Revenues over Expenditures	(187,052)	(772,899)	284
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GENERAL FUND CASH FLOW FORECAST 2008-09
January 2009

	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Projected February
OPENING CASH BALANCE							
Imprest	6,800.00	6,800.00	6,800.00	6,800.00	6,800.00	6,800.00	6,800.00
Cash on hand	2,000.00	54,637.00	49,478.45	101,492.80	50,972.43	3,614.40	21,778.71
Cash on deposit	969,492.79	1,378,440.26	1,365,829.21	3,352,240.21	1,501,646.40	1,285,078.75	1,362,091.67
Warrants outstanding	(784,003.19)	(930,349.43)	(1,274,745.49)	(1,462,805.99)	(1,095,327.62)	(1,197,416.35)	(1,313,681.46)
Investments	661,585.33	663,354.62	465,024.64	316,105.09	1,299,661.08	1,303,095.34	730,977.12
Total opening cash balance	855,874.93	1,172,882.45	612,386.81	2,313,832.11	1,763,752.29	1,401,172.14	807,966.04
Cash Inflows							
Local taxes	30,724.65	93,284.04	2,317,651.69	807,691.93	41,377.83	51,054.80	120,587.09
Local Support nontax	88,065.45	385,658.89	208,259.18	211,161.34	127,132.44	134,981.53	263,671.86
State, general purpose	1,941,907.84	1,865,976.27	1,866,337.78	1,141,539.07	1,866,337.78	1,832,508.84	1,848,342.19
State, special purpose	555,272.72	418,484.11	615,198.43	302,970.41	519,217.08	468,606.96	549,134.56
Federal, general purpose	134,799.74	(93,387.38)	177,290.79	98,648.81	92,872.73	91,270.85	123,438.33
Federal, special purpose	50,607.52	2,250.00			40,381.59		
Other Financing Sources	107,607.75	33,275.82					
Incr/(Decr) from accruals	2,908,985.67	2,705,541.75	5,184,737.87	2,562,011.56	2,687,319.45	2,578,422.98	2,905,174.02
Total cash inflows							
Cash Outflows							
Regular Instruction	(1,442,353.33)	(1,829,080.62)	(1,876,324.09)	(1,731,661.84)	(1,741,266.66)	(1,651,587.16)	(1,689,967.12)
Special Education Instruction	(378,378.21)	(382,371.24)	(424,963.20)	(437,508.62)	(438,035.26)	(440,825.64)	(415,943.05)
Vocational Education Instruction	(46,788.70)	(56,620.33)	(58,565.48)	(54,997.17)	(69,448.30)	(74,311.22)	(58,212.59)
Compensatory Education Instruction	(230,265.82)	(283,224.80)	(159,424.41)	(165,740.79)	(198,119.95)	(172,593.32)	(196,922.20)
Other Instructional Programs	(492.38)	(1,103.59)	(5,253.61)	(4,517.68)	(2,621.89)	(3,226.08)	(3,394.89)
Support services	(477,283.84)	(491,929.24)	(959,362.37)	(717,669.03)	(600,407.54)	(829,048.57)	(727,179.40)
Incr/(Decr) from accruals	(16,415.87)	(211,707.57)	600.59	3.75	(37.09)		
Total cash outflows	(2,591,978.15)	(3,266,037.39)	(3,483,292.57)	(3,112,091.36)	(3,049,899.60)	(3,171,629.08)	(3,091,619.24)
Net change in cash balance	317,007.52	(560,495.64)	1,701,445.30	(550,079.82)	(362,580.15)	(593,206.10)	(186,445.21)
CLOSING CASH BALANCE	1,172,882.45	612,386.81	2,313,832.11	1,763,752.29	1,401,172.14	807,966.04	621,520.83
Composition of closing cash balance							
Imprest	6,800.00	6,800.00	6,800.00	6,800.00	6,800.00	6,800.00	6,800.00
Cash on hand	54,637.00	49,478.45	101,492.80	50,972.43	3,614.40	21,778.71	21,778.71
Cash on deposit	1,378,440.26	1,365,829.21	1,365,829.21	3,352,240.21	1,501,646.40	1,285,078.75	1,362,091.67
Warrants outstanding	(930,349.43)	(1,274,745.49)	(1,462,805.99)	(1,095,327.62)	(1,197,416.35)	(1,313,681.46)	(1,313,681.46)
Investments	663,354.62	465,024.64	316,105.09	1,299,661.08	1,303,095.34	730,977.12	730,977.12
Total closing cash balance	1,172,882.45	612,386.81	2,313,832.11	1,763,752.29	1,401,172.14	807,966.04	621,520.83

GENERAL FUND CASH FLOW FORECAST 2008-09
January 2009

	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Budget 2008-09
OPENING CASH BALANCE							
Imprest							
Cash on hand							
Cash on deposit							
Warrants outstanding							
Investments							
<i>Total opening cash balance</i>	621,520.83	454,904.83	2,248,052.78	2,137,599.52	913,954.28	950,345.91	
Cash Inflows							
Local taxes	260,449.28	2,224,817.32	1,215,939.77	47,158.57	28,773.78	41,927.58	7,247,707.00
Local Support nontax	272,540.22	225,911.80	259,353.86	182,940.33	179,721.77	100,712.87	2,560,425.00
State, general purpose	1,847,053.66	1,841,828.29	1,131,667.42	1,235,669.87	2,060,036.70	2,060,710.70	20,738,391.00
State, special purpose	541,877.90	532,642.83	359,801.32	423,476.97	603,940.65	604,079.80	5,921,488.00
Federal, general purpose							
Federal, special purpose	121,826.95	121,278.73	82,653.83	95,704.88	95,860.73	96,462.71	1,035,373.00
Other Financing Sources							
Incr/(Decr) from accruals							
<i>Total cash inflows</i>	3,043,748.00	4,946,478.98	3,049,416.20	1,984,950.62	2,968,333.63	2,903,893.65	37,503,384.00
Cash Outflows							
Regular Instruction	(1,752,366.58)	(1,743,838.20)	(1,737,249.45)	(1,852,179.36)	(1,726,207.20)	(1,552,467.56)	21,009,282.00
Special Education Instruction	(435,108.42)	(407,981.55)	(418,507.16)	(427,657.77)	(382,814.01)	(370,044.86)	4,918,998.00
Vocational Education Instruction	(58,169.16)	(62,078.98)	(62,761.74)	(59,694.72)	(58,639.60)	(50,424.02)	723,903.00
Compensatory Education Instruction	(188,050.79)	(193,208.72)	(172,961.69)	(173,031.66)	(125,601.97)	(240,493.94)	2,200,368.00
Other Instructional Programs	(3,213.21)	(2,876.51)	(3,286.18)	(3,777.70)	(5,283.89)	(3,757.15)	36,694.00
Support services	(773,455.85)	(743,347.08)	(765,103.22)	(692,254.66)	(633,395.31)	(633,420.61)	8,613,855.00
Incr/(Decr) from accruals							
<i>Total cash outflows</i>	(3,210,364.00)	(3,153,331.03)	(3,159,869.45)	(3,208,595.86)	(2,931,942.00)	(2,850,608.13)	37,503,100.00
Net change in cash balance	(166,616.00)	1,793,147.95	(110,453.26)	(1,223,645.24)	36,391.63	53,285.52	284.00
CLOSING CASH BALANCE	454,904.83	2,248,052.78	2,137,599.52	913,954.28	950,345.91	1,003,631.43	
Composition of closing cash balance							
Imprest							
Cash on hand							
Cash on deposit							
Warrants outstanding							
Investments							
<i>Total closing cash balance</i>							

SUMMARY OF FUND BALANCES

January 31, 2009

	Jan-09 YTD Actual	2008-09 Annual Budget
General Fund		
Opening fund balance		
Reserved	210,000.00	210,000.00
Unreserved	<u>891,316.15</u>	<u>1,100,000.00</u>
Total opening fund balance	1,101,316.15	1,310,000.00
Revenue	15,684,757.79	37,503,384.00
Expenditure	<u>(15,871,809.70)</u>	<u>(37,503,100.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(187,051.91)	284.00
Reserved - inventory	210,000.00	210,000.00
Unreserved (1)	<u>704,264.24</u>	<u>1,100,284.00</u>
Total closing fund balance	<u>914,264.24</u>	<u>1,310,284.00</u>
(1) Unreserved balance comprises:		
- Working capital reserve	0	60,000.00
- Schools carryover	108,822.00	100,000.00
- Unallocated	595,442.24	940,284.00
Capital Projects Fund		
Opening fund balance	15,665,743.93	17,600,000.00
Revenue	946,804.88	4,205,000.00
Expenditure	<u>(9,038,744.46)</u>	<u>(15,099,041.00)</u>
Reserved for bond proceeds	7,573,804.35	6,705,959.00
Reserved for arbitrage	<u>-</u>	<u>-</u>
Closing fund balance	<u>7,573,804.35</u>	<u>6,705,959.00</u>
Debt Service Fund		
Opening fund balance	3,294,571.81	3,350,000.00
Revenue	3,554,690.99	7,867,248.00
Expenditure		
Principal	(4,385,000.00)	(5,310,000.00)
Interest	(1,628,536.25)	(3,158,861.00)
Other	<u>-</u>	<u>(5,000.00)</u>
Closing fund balance	<u>835,726.55</u>	<u>2,743,387.00</u>
ASB Fund		
Opening fund balance	370,346.88	401,000.00
Revenue	302,622.73	629,600.00
Expenditure	<u>(195,555.61)</u>	<u>(812,196.00)</u>
Closing fund balance	<u>477,414.00</u>	<u>218,404.00</u>
Transportation Vehicle Fund		
Opening fund balance	177,494.82	180,000.00
Revenue		
Depreciation	136,286.30	149,678.00
Investment Earnings	3,512.32	7,000.00
Grant (EPA) Revenue		87,000.00
Expenditure	<u>(195,606.51)</u>	<u>(307,876.00)</u>
Closing fund balance	<u>121,686.93</u>	<u>115,802.00</u>

Fund ID 1 General Fund
Fiscal Year 2008 September 1, 2008 - August 31, 2009

Month/Year 01/2009 Agency Accounts
Budget Balance Type Budget Work Area Current

	Annual Budget	Actual For Month	Actual For Year	Encumbrances	Balance	Percent
A. Revenues/Other Fin. Sources						
1000 LOCAL TAXES	7,247,707	51,054.80	3,311,060.29		3,936,646.71	45.68
2000 LOCAL SUPPORT NONTAX	2,560,425	134,981.53	1,067,193.38		1,493,231.62	41.68
3000 STATE, GENERAL PURPOSE	20,738,391	1,832,508.84	8,572,699.74		12,165,691.26	41.34
4000 State, Special Purpose	5,921,488	468,606.96	2,324,476.99		3,597,011.01	39.25
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,035,373	91,270.85	366,695.80		668,677.20	35.42
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
8000 REV FR OTH AGENCY * ASSOC	0	.00	.00		.00	0.00
9000 OTHER FINANCING SOURCES	0	.00	42,631.59		42,631.59	0.00
Total Revenues/Other Fin. Sources	37,503,384	2,578,422.98	15,684,757.79		21,818,626.21	41.82
B. Expenditures						
00 Regular Instruction	20,993,340	1,651,587.16	8,829,920.37	10,621,642.88	1,541,776.75	92.66
20 Special Ed Instruction	4,943,998	440,825.64	2,133,703.96	2,784,005.07	26,288.97	99.47
30 Voc. Ed Instruction	723,903	74,311.22	313,942.50	339,915.07	70,045.43	90.32
40 Skills Center Instruction	0	.00	.00	.00	.00	0.00
50&60 Compensatory Ed Instruct.	2,200,368	172,593.32	979,103.27	1,083,397.67	137,867.06	93.73
70 Other Instructional Pgms	36,694	3,226.08	16,722.85	6,924.12	13,047.03	64.44
80 Community Services	0	.00	.00	.00	.00	0.00
90 Support Services	8,604,797	829,048.57	3,598,416.75	4,414,064.29	592,315.96	93.12
Total Expenditures	37,503,100	3,171,591.99	15,871,809.70	19,249,949.10	2,381,341.20	93.65
C. Other Financing Uses Trans.Out(GF 536)	0	.00	.00			
D. Other Financing Uses(GL 535)	0	.00	.00			
E. Excess Revenues/Other Fin. Sources						
Over(Under)Exp./Oth Fin. Uses(A-B-C-D)	284	593,169.01	187,051.91		187,335.91	999.990
F. Total Beginning Fund Balance	1,310,000		1,101,316.15			
G. GL 898 Prior Year Adjustments (+ OR -)	XXXXXXXXXX		.00			
H. Total Ending Fund Balance (E + F + OR - G)	1,310,284		914,264.24			
I. Ending Fund Balance Accounts						
GL 810 Reserved For Other Items	0		.00			
GL 830 Reserved For Debt Service	0		.00			
GL 835 Rsrvd Arb Rebate	0		.00			
GL 840 Reserved For Inventory	210,000		210,000.00			
GL 850 Rsrvd Uninsured Risks	0		.00			
GL 870 Unrsrvd, Dsgntd-Oth Itms	0		.00			
GL 875 Unrsrvd Dsgntd-Conting	0		.00			
GL 890 Unrsrvd Undsgntd Fnd Bal	1,100,284		704,264.24			
TOTAL	1,310,284		914,264.24			

Fund ID 2 Capital Projects
Fiscal Year 2008 September 1, 2008 - August 31, 2009

Month/Year 01/2009 Agency Accounts
Budget Balance Type Budget Work Area Current

	Annual Budget	Actual For Month	Actual For Year	Encumbrances	Balance	Percent
=====						
A. Revenues/Other Fin. Sources						
1000 Local Taxes	1,525,000	10,988.57	714,725.36		810,274.64	46.87
2000 Local Support Nontax	350,000	19,905.75	232,079.52		117,920.48	66.31
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	2,185,000	.00	.00		2,185,000.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	145,000	.00	.00		145,000.00	0.00
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
8000 Other Agencies & Assoc.	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
Total Revenues/Other Fin. Sources	4,205,000	30,894.32	946,804.88		3,258,195.12	22.52
B. Expenditures						
10 Sites	779,774	17,366.32	1,126,844.23	796,964.00	1,144,034.23	246.71
20 Buildings	11,932,313	783,365.48	6,747,004.03	1,232,585.61	3,952,723.36	66.87
30 Equipment	2,386,954	737,332.11	1,164,896.20	191,442.67	1,030,615.13	56.82
40 Energy	0	.00	.00	.00	.00	0.00
50 Sales & Lease Expenditure	0	.00	.00	.00	.00	0.00
60 Bond Issuance Expenditure	0	.00	.00	.00	.00	0.00
90 Debt	0	.00	.00	.00	.00	0.00
Total Expenditures	15,099,041	1,538,063.91	9,038,744.46	2,220,992.28	3,839,304.26	74.57
C. Other Fin. Uses Trans. Out (GL 536)						
	0	.00	.00			
D. Other Financing Uses (GL 535)						
	0	.00	.00			
E. Excess of Revenues/Other Fin. Srcs Over(Under) Expenditures And Other Fin. Uses (A-B-C-D)						
	10,894,041	1,507,169.59	8,091,939.58		2,802,101.42	25.720
F. Total Beginning Fund Balance						
	17,600,000		15,665,743.93			
G. GL 898 Prior Year Adjustments(+OR-)						
	XXXXXXXXXX		.00			
H. Total Ending Fund Balance (E + F + OR - G)						
	6,705,959		7,573,804.35			
I. Ending Fund Balance Accounts						
GL 810 Reserved For Other Items	0		.00			
GL 830 Reserved For Debt Service	0		.00			
GL 835 Rsrvd Arb Rebate	0		.00			
GL 850 Rsrvd Uninsured Risks	0		.00			
GL 861 Reserve Of Bond Proceeds	2,440,000		4,807,582.87			
GL 862 Reserve Of Levy Proceeds	700,000		439,998.71			
GL 863 Reserve Of State Proceeds	0		.00			
GL 864 Rsrv Of Fed Proceeds	0		.00			
GL 865 Reserve Of Other Proceeds	0		.00			
GL 869 Rsrvd UnDistib Proceeds	0		.00			
GL 870 Unrsrvd Dsgntd-Oth Itms	0		.00			
GL 890 Unrsrvd Undsgntd Fnd Bal	4,965,959		3,206,220.19			
TOTAL	6,705,959		7,573,804.35			

Fund ID 3 Debt Service Fund
Fiscal Year 2008 September 1, 2008 - August 31, 2009

Month/Year 01/2009 Agency Accounts
Budget Balance Type Budget Work Area Current

	Annual Budget	Actual For Month	Actual For Year	Encumbrances	Balance	Percent
=====						
A. Revenues And Other Fin. Sources						
1000 Local Taxes	7,659,000	54,301.51	3,516,042.02		4,142,957.98	45.91
2000 Local Support Nontax	110,372	1,208.43	32,211.47		78,160.53	29.18
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	97,876	.00	6,437.50		91,438.50	6.58
Total Revenues/Other Fin. Sources	7,867,248	55,509.94	3,554,690.99		4,312,557.01	45.18
B. Expenditures						
Matured Bond Expenditures	5,310,000	.00	4,385,000.00	.00	925,000.00	82.58
Interest On Bonds	3,158,861	.00	1,628,536.25	.00	1,530,324.75	51.55
Interfund Loan Interest	0	.00	.00	.00	.00	0.00
Bond Transfer Fees	5,000	.00	.00	.00	5,000.00	0.00
Arbitrage Rebate	0	.00	.00	.00	.00	0.00
Underwriter's Fees	0	.00	.00	.00	.00	0.00
Total Expenditures	8,473,861	.00	6,013,536.25	.00	2,460,324.75	70.97
C. Other Fin. Uses Trans. Out (GL 536)	0	.00	.00			
D. Other Financing Uses (GL 535)	0	.00	.00			
E. Excess Revenues/Other Fin. Sources Over(Under) Expenditures(A-B-C-D)	606,613-	55,509.94	2,458,845.26-		1,852,232.26-	305.340
F. Total Beginning Fund Balance	3,350,000		3,294,571.81			
G. GL 898 Prior Year Adjustments(+OR-)	XXXXXXXXXX		.00			
H. Total Ending Fund Balance (E + F + OR - G)	2,743,387		835,726.55			
I. Ending Fund Balance Accounts						
GL 810 Reserved For Other Items	0		.00			
GL 835 Rsrvd Arb Rebate	0		.00			
GL 890 UnRsrvd Undsgntd Fnd Bal	2,743,387		835,726.55			
TOTAL	2,743,387		835,726.55			

Fund ID 4 Associated Student Body Fund
 Fiscal Year 2008 September 1, 2008 - August 31, 2009

Month/Year 01/2009 Agency Accounts
 Budget Balance Type Budget Work Area Current

		Annual Budget	Actual For Month	Actual For Year	Encumbrances	Balance	Percent
=====							
A. Revenues							
1000	General Student Body	163,800	1,231.99	88,694.06		75,105.94	54.15
2000	Athletics	79,000	12,238.58	32,136.20		46,863.80	40.68
3000	Classes	38,700	2,096.26	11,529.65		27,170.35	29.79
4000	Clubs	278,100	2,776.66	149,642.38		128,457.62	53.81
6000	Private Moneys	70,000	12,500.00	20,620.44		49,379.56	29.46
Total Revenues		629,600	30,843.49	302,622.73		326,977.27	48.07
B. Expenditures							
1000	General Student Body	202,900	6,513.83	27,965.45	5,222.89	169,711.66	16.36
2000	Athletics	127,100	2,568.90	41,428.50	3,495.65	82,175.85	35.35
3000	Classes	34,200	.00	4,714.68	15.00	29,470.32	13.83
4000	Clubs	321,005	44,761.51	117,921.98	23,801.40	179,281.62	44.15
6000	Private Moneys	126,991	1,115.00	3,525.00	.00	123,466.00	2.78
Total Expenditures		812,196	54,959.24	195,555.61	32,534.94	584,105.45	28.08
C. Excess Of Revenues Over(Under) Expenditures(A-B)							
		182,596-	24,115.75-	107,067.12		289,663.12	158.640-
D. Total Beginning Fund Balance							
		401,000		370,346.88			
E. GL 898 Prior Year Adjustments (+ OR -)							
		XXXXXXXXXX		.00			
F. Total Ending Fund Balance (C + D + OR - E)							
		218,404		477,414.00			
G. Ending Fund Balance Accounts							
GL 810	Reserved For Other Items	0		.00			
GL 840	Reserved For Inventory	0		.00			
GL 850	Rsrvd Uninsured Risks	0		.00			
GL 870	Unrsrvd Dsgntd-Oth Itms	0		.00			
GL 890	Unrsrvd Undsgntd Fnd Bal	218,404		477,414.00			
TOTAL		218,404		477,414.00			

Fund ID 9 Transportation Vehicle Fund
Fiscal Year 2008 September 1, 2008 - August 31, 2009

Month/Year 01/2009 Agency Accounts
Budget Balance Type Budget Work Area Current

	Annual Budget	Actual For Month	Actual For Year	Encumbrances	Balance	Percent
=====						
A. Revenues And Other Fin. Sources						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	7,000	678.17	3,512.32		3,487.68	50.18
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	149,678	.00	136,286.30		13,391.70	91.05
5000 Federal, General Purpose	0	.00	.00		.00	0.00
8000 Other Agencies & Assoc	87,000	.00	.00		87,000.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
Total Rev./Other Fin. Srces.(Less Trans.	243,678	678.17	139,798.62		103,879.38	57.37
B. 9900 Transfers In From CF	0	.00	.00		.00	0.00
C. Total Rev./Other Fin. Sources	243,678	678.17	139,798.62		103,879.38	57.37
D. Expenditures						
Program 97 District-Wide Support						
Act 82 Warrant Interest	0	.00	.00	.00	.00	0.00
Act 83 Other Interest	0	.00	.00	.00	.00	0.00
Act 84 Debt	0	.00	.00	.00	.00	0.00
Act 85 Debt Related Expenditures	0	.00	.00	.00	.00	0.00
Program 99 PUPIL TRANSPORTATION						
Act 57 Cash Purch/Rebuild Buses	210,000	189,169.01	189,169.01	.00	20,830.99	90.08
Act 58 Contract Purchase/Rebuild	0	.00	.00	.00	.00	0.00
Total Expenditures	210,000	189,169.01	189,169.01	.00	20,830.99	90.08
E. Other Fin. Uses Trans. Out (GL 536)	97,876	.00	6,437.50			
F. Other Financing Uses(GL 535)	0	.00	.00			
G. Excess Revenues/Other Fin. Sources Over(Under) Expenditures And Other Fin. Uses (C-D-E-F)	64,198-	188,490.84-	55,607.89-		8,390.11	13.070-
H. Total Beginning Fund Balance	180,000		177,494.82			
I. GL 898 Prior Year Adjust (+OR-)	XXXXXXXXXX		.00			
J. Total Ending Fund Balance (G + H + OR - I)	115,802		121,686.93			
J. Ending Fund Balance Accounts						
GL 810 Reserved For Other Items	0		.00			
GL 830 Reserved For Debt Service	0		.00			
GL 835 Rsrvd Arb Rebate	0		.00			
GL 850 Rsrvd Uninsured Risks	0		.00			
GL 890 UnRsrvd Undsgntd Fnd Bal	115,802		121,686.93			
TOTAL	115,802		121,686.93			