

Solanco School District
SCHEDULE of GENERAL FUND EXPENDITURES and OTHER FINANCING USES -
BUDGET to ACTUAL COMPARISON
Year Ended June 30, 2009

	<u>Original</u> <u>Budget</u>	<u>Transfers</u> <u>Increase</u> <u>(Decrease)</u>	<u>Final</u> <u>Revised</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>EXPENDITURES</u>					
Current - Instructional Services:					
<u>Regular Programs</u>					
Salaries	\$ 11,447,612	\$ (200,000)	\$ 11,247,612	\$ 11,027,917	\$ 219,695
Employee Benefits	4,378,414	(300,000)	4,078,414	3,767,699	310,715
Purchased Professional and Technical Services	315,000	100,000	415,000	391,809	23,191
Purchased Property Services	175,000	40,000	215,000	211,681	3,319
Other Purchased Services	575,000	-0-	575,000	569,294	5,706
Supplies	923,780	(280,000)	643,780	602,785	40,995
Property and Equipment	35,000	20,000	55,000	50,754	4,246
Other Objects	7,000	-0-	7,000	4,564	2,436
<u>Total Regular Programs</u>	<u>17,856,806</u>	<u>(620,000)</u>	<u>17,236,806</u>	<u>16,626,503</u>	<u>610,303</u>
<u>Special Programs</u>					
Salaries	2,028,192	23,000	2,051,192	2,049,341	1,851
Employee Benefits	784,200	(89,000)	695,200	693,655	1,545
Purchased Professional and Technical Services	1,270,827	105,000	1,375,827	1,374,276	1,551
Purchased Property Services	36,500	(9,000)	27,500	26,740	760
Other Purchased Services	181,050	63,000	244,050	243,500	550
Supplies	49,000	10,000	59,000	58,185	815
Property and Equipment	4,000	(4,000)	-0-	-0-	-0-
Other Objects	1,800	1,000	2,800	2,682	118
<u>Total Special Programs</u>	<u>4,355,569</u>	<u>100,000</u>	<u>4,455,569</u>	<u>4,448,379</u>	<u>7,190</u>
<u>Vocational Programs</u>					
Salaries	684,075	5,000	689,075	688,991	84
Employee Benefits	273,630	-0-	273,630	241,227	32,403
Purchased Professional and Technical Services	250	-0-	250	-0-	250
Purchased Property Services	129,355	-0-	129,355	126,573	2,782
Other Purchased Services	824,900	4,000	828,900	828,830	70
Supplies	50,750	(9,000)	41,750	35,763	5,987
Property and Equipment	9,800	-0-	9,800	1,029	8,771
Other Objects	725	-0-	725	110	615
<u>Total Vocational Programs</u>	<u>\$ 1,973,485</u>	<u>\$ -0-</u>	<u>\$ 1,973,485</u>	<u>\$ 1,922,523</u>	<u>\$ 50,962</u>

See auditors' report.

(Continued)

Solanco School District
SCHEDULE of GENERAL FUND EXPENDITURES and OTHER FINANCING USES -
BUDGET to ACTUAL COMPARISON
Year Ended June 30, 2009

	<u>Original</u> <u>Budget</u>	Transfers Increase <u>(Decrease)</u>	Final Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<u>EXPENDITURES (Continued)</u>					
Current - Instructional Services (Continued):					
<u>Other Instructional Programs</u>					
Salaries	\$ 499,137	\$ -0-	\$ 499,137	\$ 394,020	\$ 105,117
Employee Benefits	215,555	-0-	215,555	93,106	122,449
Purchased Professional and Technical Services	56,536	2,000	58,536	57,934	602
Purchased Property Services	500	-0-	500	209	291
Other Purchased Services	6,677	15,000	21,677	20,313	1,364
Supplies	51,400	-0-	51,400	37,803	13,597
Property and Equipment	<u>304,164</u>	<u>(126,500)</u>	<u>177,664</u>	<u>77,938</u>	<u>99,726</u>
<u>Total Other Instructional Programs</u>	<u>1,133,969</u>	<u>(109,500)</u>	<u>1,024,469</u>	<u>681,323</u>	<u>343,146</u>
 <u>Community/Junior College Education</u>					
Other Purchased Services	<u>7,000</u>	<u>2,500</u>	<u>9,500</u>	<u>9,318</u>	<u>182</u>
 <u>Total Current -</u>					
<u>Instructional Services</u>	<u>25,326,829</u>	<u>(627,000)</u>	<u>24,699,829</u>	<u>23,688,046</u>	<u>1,011,783</u>
 Support Services:					
<u>Pupil Personnel</u>					
Salaries	1,121,416	-0-	1,121,416	1,064,905	56,511
Employee Benefits	448,446	(31,000)	417,446	355,360	62,086
Purchased Professional and Technical Services	52,000	30,000	82,000	80,338	1,662
Purchased Property Services	200	1,000	1,200	995	205
Other Purchased Services	11,250	-0-	11,250	8,005	3,245
Supplies	33,315	-0-	33,315	13,917	19,398
Property and Equipment	2,000	-0-	2,000	-0-	2,000
Other Objects	<u>525</u>	<u>-0-</u>	<u>525</u>	<u>180</u>	<u>345</u>
<u>Total Pupil Personnel</u>	<u>1,669,152</u>	<u>-0-</u>	<u>1,669,152</u>	<u>1,523,700</u>	<u>145,452</u>
 <u>Instructional Staff Services</u>					
Salaries	824,497	-0-	824,497	818,152	6,345
Employee Benefits	329,298	-0-	329,298	265,647	63,651
Purchased Professional and Technical Services	81,000	-0-	81,000	80,851	149
Purchased Property Services	31,700	-0-	31,700	27,777	3,923
Other Purchased Services	43,450	30,000	73,450	69,208	4,242
Supplies	117,500	-0-	117,500	97,361	20,139
Property and Equipment	171,500	(31,000)	140,500	3,732	136,768
Other Objects	<u>2,000</u>	<u>1,000</u>	<u>3,000</u>	<u>2,835</u>	<u>165</u>
<u>Total Instructional Staff Services</u>	<u>\$ 1,600,945</u>	<u>\$ -0-</u>	<u>\$ 1,600,945</u>	<u>\$ 1,365,563</u>	<u>\$ 235,382</u>

See auditors' report.

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Solanco School District
SCHEDULE of GENERAL FUND EXPENDITURES and OTHER FINANCING USES -
BUDGET to ACTUAL COMPARISON
Year Ended June 30, 2009

	<u>Original</u> <u>Budget</u>	Transfers Increase <u>(Decrease)</u>	Final Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<u>EXPENDITURES (Continued)</u>					
<u>Support Services (Continued):</u>					
<u>Administrative Services</u>					
Salaries	\$ 1,419,211	\$ 6,000	\$ 1,425,211	\$ 1,423,344	\$ 1,867
Employee Benefits	567,684	(10,000)	557,684	487,822	69,862
Purchased Professional and Technical Services	245,200	(50,000)	195,200	174,361	20,839
Purchased Property Services	4,250	2,000	6,250	5,450	800
Other Purchased Services	122,000	-0-	122,000	91,276	30,724
Supplies	43,100	-0-	43,100	39,196	3,904
Property and Equipment	7,500	-0-	7,500	2,352	5,148
Other Objects	23,400	2,000	25,400	24,843	557
<u>Total Administrative Services</u>	<u>2,432,345</u>	<u>(50,000)</u>	<u>2,382,345</u>	<u>2,248,644</u>	<u>133,701</u>
<u>Pupil Health Services</u>					
Salaries	235,050	5,000	240,050	236,558	3,492
Employee Benefits	94,020	(8,500)	85,520	78,615	6,905
Purchased Professional and Technical Services	18,000	1,000	19,000	18,256	744
Purchased Property Services	500	-0-	500	-0-	500
Other Purchased Services	750	-0-	750	714	36
Supplies	6,400	2,000	8,400	8,243	157
Property and Equipment	5,000	-0-	5,000	-0-	5,000
Other Objects	115	500	615	171	444
<u>Total Pupil Health Services</u>	<u>359,835</u>	<u>-0-</u>	<u>359,835</u>	<u>342,557</u>	<u>17,278</u>
<u>Business Services</u>					
Salaries	319,920	(14,500)	305,420	280,776	24,644
Employee Benefits	127,968	-0-	127,968	107,533	20,435
Purchased Professional and Technical Services	42,500	-0-	42,500	40,016	2,484
Purchased Property Services	15,000	1,000	16,000	15,282	718
Other Purchased Services	45,000	3,000	48,000	47,936	64
Supplies	12,000	500	12,500	12,050	450
Property and Equipment	1,500	-0-	1,500	1,105	395
Other Objects	25,000	10,000	35,000	34,185	815
<u>Total Business Services</u>	<u>\$ 588,888</u>	<u>\$ -0-</u>	<u>\$ 588,888</u>	<u>\$ 538,883</u>	<u>\$ 50,005</u>

See auditors' report.

(Continued)

Solanco School District
SCHEDULE of GENERAL FUND EXPENDITURES and OTHER FINANCING USES -
BUDGET to ACTUAL COMPARISON
Year Ended June 30, 2009

	<u>Original</u> <u>Budget</u>	<u>Transfers</u> <u>Increase</u> <u>(Decrease)</u>	<u>Final</u> <u>Revised</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>EXPENDITURES (Continued)</u>					
<u>Support Services (Continued):</u>					
<u>Operation and Maintenance of Plant Services</u>					
Salaries	\$ 1,260,025	\$ (43,000)	\$ 1,217,025	\$ 1,145,920	\$ 71,105
Employee Benefits	504,819	(40,000)	464,819	385,018	79,801
Purchased Professional and Technical Services	11,500	-0-	11,500	6,413	5,087
Purchased Property Services	170,000	22,000	192,000	190,776	1,224
Other Purchased Services	152,000	-0-	152,000	140,224	11,776
Supplies	1,151,000	50,000	1,201,000	1,200,179	821
Property and Equipment	22,500	11,000	33,500	32,995	505
Other Objects	<u>2,250</u>	<u>-0-</u>	<u>2,250</u>	<u>2,088</u>	<u>162</u>
<u>Total Operation and Maintenance of Plant Services</u>	<u>3,274,094</u>	<u>-0-</u>	<u>3,274,094</u>	<u>3,103,613</u>	<u>170,481</u>
<u>Pupil Transportation Services</u>					
Salaries	340,000	-0-	340,000	309,961	30,039
Employee Benefits	136,000	-0-	136,000	104,229	31,771
Purchased Professional and Technical Services	6,500	-0-	6,500	5,574	926
Purchased Property Services	60,000	12,000	72,000	71,328	672
Other Purchased Services	2,479,665	(122,000)	2,357,665	2,337,625	20,040
Supplies	18,250	-0-	18,250	11,099	7,151
Property and Equipment	80,000	30,000	110,000	109,402	598
Other Objects	<u>5,000</u>	<u>-0-</u>	<u>5,000</u>	<u>197</u>	<u>4,803</u>
<u>Total Pupil Transportation Services</u>	<u>3,125,415</u>	<u>(80,000)</u>	<u>3,045,415</u>	<u>2,949,415</u>	<u>96,000</u>
<u>Central Support Services</u>					
Salaries	299,113	16,000	315,113	314,939	174
Employee Benefits	113,750	(3,000)	110,750	110,036	714
Purchased Professional and Technical Services	73,000	21,000	94,000	93,608	392
Purchased Property Services	25,000	(20,000)	5,000	2,500	2,500
Other Purchased Services	34,550	(10,000)	24,550	22,227	2,323
Supplies	24,000	12,000	36,000	34,992	1,008
Property and Equipment	8,500	114,000	122,500	120,891	1,609
Other Objects	<u>650</u>	<u>-0-</u>	<u>650</u>	<u>245</u>	<u>405</u>
<u>Total Central Support Services</u>	<u>578,563</u>	<u>130,000</u>	<u>708,563</u>	<u>699,438</u>	<u>9,125</u>
<u>Other Support Services</u>					
Other Purchased Services	<u>38,500</u>	<u>-0-</u>	<u>38,500</u>	<u>37,481</u>	<u>1,019</u>
<u>Total Support Services</u>	<u>\$ 13,667,737</u>	<u>\$ -0-</u>	<u>\$ 13,667,737</u>	<u>\$ 12,809,294</u>	<u>\$ 858,443</u>

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(Continued)

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BUDGET to ACTUAL COMPARISON
Year Ended June 30, 2009
(Continued)

	<u>Original</u> <u>Budget</u>	<u>Transfers</u> <u>Increase</u> <u>(Decrease)</u>	<u>Final</u> <u>Revised</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>EXPENDITURES (Continued)</u>					
Operation of Noninstructional Services:					
<u>Student Activities</u>					
Salaries	\$ 505,798	\$ (10,000)	\$ 495,798	\$ 481,380	\$ 14,418
Employee Benefits	202,319	(37,000)	165,319	154,833	10,486
Purchased Professional and Technical Services	1,000	33,000	34,000	33,600	400
Purchased Property Services	4,000	-0-	4,000	535	3,465
Other Purchased Services	15,500	-0-	15,500	13,012	2,488
Supplies	4,100	14,000	18,100	18,085	15
Property and Equipment	<u>3,000</u>	<u>-0-</u>	<u>3,000</u>	<u>-0-</u>	<u>3,000</u>
<u>Total Student Activities</u>	<u>735,717</u>	<u>-0-</u>	<u>735,717</u>	<u>701,445</u>	<u>34,272</u>
<u>Community Services</u>					
Salaries	17,663	-0-	17,663	15,437	2,226
Employee Benefits	7,065	-0-	7,065	2,123	4,942
Purchased Professional and Technical Services	1,700	-0-	1,700	1,095	605
Other Purchased Services	450	-0-	450	36	414
Supplies	<u>5,000</u>	<u>-0-</u>	<u>5,000</u>	<u>4,363</u>	<u>637</u>
<u>Total Community Services</u>	<u>31,878</u>	<u>-0-</u>	<u>31,878</u>	<u>23,054</u>	<u>8,824</u>
<u>Total Operation of Noninstructional Services</u>	<u>767,595</u>	<u>-0-</u>	<u>767,595</u>	<u>724,499</u>	<u>43,096</u>
Debt Service:					
Other Objects/Interest	<u>8,000</u>	<u>(8,000)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>TOTAL EXPENDITURES</u>	<u>39,770,161</u>	<u>(635,000)</u>	<u>39,135,161</u>	<u>37,221,839</u>	<u>1,913,322</u>
<u>OTHER FINANCING USES</u>					
Transfers Out	4,231,677	1,115,000	5,346,677	5,345,008	1,669
Budgetary Reserve	<u>480,000</u>	<u>(480,000)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>Total Other Financing Uses</u>	<u>4,711,677</u>	<u>635,000</u>	<u>5,346,677</u>	<u>5,345,008</u>	<u>1,669</u>
<u>TOTAL EXPENDITURES and OTHER FINANCING USES</u>	<u>\$ 44,481,838</u>	<u>\$ -0-</u>	<u>\$ 44,481,838</u>	<u>\$ 42,566,847</u>	<u>\$ 1,914,991</u>

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