



Memo

To: Dr. Susan R. Purser, Superintendent
From: Michael C. Griffin, Chief Finance Officer
Date: May 4, 2011
Re: Amended budget resolution for 2010 - 2011

Attached please find the following documents:

1) 2010 - 2011 amended budget resolution

State Fund 1 – Increase of \$131,903, due to: 1) a \$98,330 fuel allotment increase for transportation; and 2) small increases in other allotments;

Local Current Fund 2 - No change;

Federal Fund 3 – Increase of \$7,182,835, due to: 1) Moore County Schools Race To The Top (RTTT) budget approval of \$1,042,563; 2) Sandhills Regional Education Consortium* Leadership Academy-RTTT budget approval of \$6,122,437; and 3) small increases in other allotments; *(Moore County Schools is the designated fiscal agent; therefore, the RTTT funds are allotted to MCS to manage on behalf of SREC);

Local Capital Fund 4 – Decrease of \$18,000 for recording sales tax refunds as a reimbursement of cost, rather than revenue;

Child Nutrition Fund 5 – No change;

Local Operations Fund 8 – No change.

2) Financial report, comparing 2010 - 2011 budget with actual

The Finance Office recommends approval of the amended 2010 - 2011 budget resolution as presented. Please let me know if you need additional information, as more detailed documentation is available. Thank you.

**MOORE COUNTY BOARD OF EDUCATION
AMENDED BUDGET RESOLUTION
2010 - 2011 FISCAL YEAR**

BE IT RESOLVED by the Board of Education of the Moore County School Administrative Unit;

Section 1 The following revenues are estimated to be available to the State Public School Fund – Fund 1. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

	<u>Original</u>	<u>11/2010</u>	<u>02/2011</u>	<u>05/2011</u>	<u>06/2011</u>
State Public School Revenue	<u>59,479,160</u>	<u>59,731,129</u>	<u>60,120,859</u>	<u>60,252,762</u>	
<u>Expenditures</u>					
Instructional Svces	55,727,053	53,103,480	52,393,782	52,263,350	
Support Services	<u>3,752,107</u>	<u>6,627,649</u>	<u>7,727,077</u>	<u>7,989,412</u>	
Total State Public School Expenditures	<u>59,479,160</u>	<u>59,731,129</u>	<u>60,120,859</u>	<u>60,252,762</u>	

Section 2 The following revenues are estimated to be available to the Local Current Fund – Fund 2. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Local Current Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

	<u>Original</u>	<u>11/2010</u>	<u>02/2011</u>	<u>05/2011</u>	<u>06/2011</u>
<u>Revenues</u>					
County Funding	25,540,140	25,540,140	25,540,140	25,540,140	
Fines and Forfeitures	<u>720,000</u>	<u>720,000</u>	<u>720,000</u>	<u>720,000</u>	
Total Local Current Revenues	<u>26,260,140</u>	<u>26,260,140</u>	<u>26,260,140</u>	<u>26,260,140</u>	
<u>Expenditures</u>					
Instructional Svces	15,443,600	15,764,100	15,764,100	15,763,000	
Support Services	10,116,540	9,796,040	9,796,040	9,797,140	
Charter Schools	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	
Total Local Current Expenditures	<u>26,260,140</u>	<u>26,260,140</u>	<u>26,260,140</u>	<u>26,260,140</u>	

For the Local Current Fund, the revenues included in Fund 2 include only current expense appropriations from Moore County, and fines/forfeitures as defined by state statute. All other local operating revenues, fund balance appropriated, and corresponding expenditures are included in the budget for the Local Operations Fund – Fund 8, as presented in Section 8 of this budget ordinance.

Section 3 The following revenues are estimated to be available to the Federal Program Fund – Fund 3. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Federal Program Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

	<u>Original</u>	<u>11/2010</u>	<u>02/2011</u>	<u>05/2011</u>	<u>06/2011</u>
Federal Program Revenue	<u>13,405,463</u>	<u>13,405,463</u>	<u>15,860,126</u>	<u>23,042,961</u>	
<u>Expenditures</u>					
Instructional Svces	10,325,282	10,325,282	14,598,635	15,263,461	
Support Services	2,769,954	2,769,954	557,205	560,765	
Non-program Costs	<u>310,227</u>	<u>310,227</u>	<u>704,286</u>	<u>7,218,735</u>	
Total Federal Program Expenditures	<u>13,405,463</u>	<u>13,405,463</u>	<u>15,860,126</u>	<u>23,042,961</u>	

Section 4 The following revenues are estimated to be available to the Local Capital Fund – Fund 4. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Local Capital Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

	<u>Original</u>	<u>11/2010</u>	<u>02/2011</u>	<u>05/2011</u>	<u>06/2011</u>
Local Capital Fund	<u>1,359,000</u>	<u>1,538,813</u>	<u>2,024,326</u>	<u>2,006,326</u>	

Section 5 The following revenues are estimated to be available to the Child Nutrition Fund – Fund 5. The following expense amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

	<u>Original</u>	<u>11/2010</u>	<u>02/2011</u>	<u>05/2011</u>	<u>06/2011</u>
Child Nutrition	<u>4,700,000</u>	<u>4,700,000</u>	<u>4,700,000</u>	<u>4,700,000</u>	

Section 6 The Southeast Region Education Consortium (SREC) will be accounted for as an agency fund – Fund 6, in the accounting records of the Moore County Board of Education.

Section 7 Revenues of \$650,000 are budgeted for the Child Care Fund – Fund 7, to cover expenses for after-school daycare programs at respective schools. Any net revenues will be earned and held by the individual schools.

Section 8 The following revenues and fund balance appropriated are estimated to be available to the Local Operations Fund – Fund 8. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Local Operations Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

	<u>Original</u>	<u>11/2010</u>	<u>02/2011</u>	<u>05/2011</u>	<u>06/2011</u>
Revenues					
Interest/Grants/Fees	1,168,000	1,266,000	1,266,000	1,266,000	
Fund Balance					
Appropriated	<u>1,995,860</u>	<u>1,995,860</u>	<u>1,995,860</u>	<u>1,995,860</u>	
Total Local Operations					
Revenues	<u>3,163,860</u>	<u>3,261,860</u>	<u>3,261,860</u>	<u>3,261,860</u>	
Expenditures					
Instructional Svces	969,000	744,000	708,000	708,000	
Support Services	1,687,860	2,061,860	2,097,860	2,107,860	
Community Svces	117,000	66,000	66,000	66,000	
Debt Service	<u>390,000</u>	<u>390,000</u>	<u>390,000</u>	<u>380,000</u>	
Total Local Operations					
Expenditures	<u>3,163,860</u>	<u>3,261,860</u>	<u>3,261,860</u>	<u>3,261,860</u>	

Section 9 Revenues and expenditures for public school construction/projects through the School Special Revenue fund, including State Facility Funds, State Lottery Funds and Local School Bond Funds, will be accounted for in the accounting records of the County of Moore.

Section 10 This budget ordinance designates an additional \$2,000,000 in local fund balance towards the 2011 – 2012 local operating budget. This designation is made to help address the revenue shortfall that will occur in 2011 – 2012 due to an anticipated decrease in Federal stimulus funding.

The additional fund balance, if any, in excess of the designated appropriation in the Local Current Fund, Local Capital Fund and Local Operations Fund will be automatically appropriated to contingency, once the Annual Financial (Audit) Report has been presented to the Board of Education.

Section 11 The Superintendent and Finance Officer are hereby authorized to transfer appropriations within a purpose code within a fund as contained herein under the following conditions:

- a. They may transfer amounts within a purpose code within a fund with proper justification.
- b. They may not transfer amounts from contingency without Board of Education approval.
- c. They may not transfer any amounts between Local Current appropriation and Local Capital appropriation without the approval of the Board of Education and the County Commissioners.

Section 12 Copies of the Budget Resolution shall be furnished to the Superintendent and the Finance Officer for direction in carrying out their duties.

Moore County Schools - Unaudited 2010-11 Financial Report as of May 2011

Description	Budget from prior report	Current budget	Budget adjustments since last report	YTD actual	% spent YTD
<u>State Public School Fund - Fund 1</u>					
Total state revenues	60,120,859	60,252,762	131,903	53,628,437	89.01%
Total state expenditures	<u>(60,120,859)</u>	<u>(60,252,762)</u>	<u>(131,903)</u>	<u>(53,628,437)</u>	89.01%
Net state public school - fund 1	-	-	-	-	n/a
<u>Local Current Fund - Fund 2</u>					
Total local current revenues	26,260,140	26,260,140	-	21,906,028	83.42%
Total local current expenditures	<u>(26,260,140)</u>	<u>(26,260,140)</u>	-	<u>(16,828,701)</u>	64.08%
Net local current - fund 2	-	-	-	5,077,327	n/a
<u>Federal Program Fund - Fund 3</u>					
Total federal program revenues	15,860,126	23,042,961	7,182,835	11,793,134	51.18%
Total federal program expenditures	<u>(15,860,126)</u>	<u>(23,042,961)</u>	<u>(7,182,835)</u>	<u>(11,793,134)</u>	51.18%
Net federal program - fund 3	-	-	-	-	n/a
<u>Local Capital Outlay Fund - Fund 4</u>					
Total local capital outlay revenues	1,789,258	1,771,258	(18,000)	833,335	47.05%
Total local capital outlay expenditures	<u>(2,024,326)</u>	<u>(2,006,326)</u>	18,000	<u>(934,970)</u>	46.60%
Net local capital outlay - fund 4	<u>(235,068)</u>	<u>(235,068)</u>	-	<u>(101,635)</u>	43.24%
<u>Child Nutrition Fund - Fund 5</u>					
Total child nutrition revenues	4,700,000	4,700,000	-	3,498,135	74.43%
Less operating expenses	<u>(4,575,000)</u>	<u>(4,575,000)</u>	-	<u>(3,301,017)</u>	72.15%
Net operational revenues-nutrition	125,000	125,000	-	197,118	157.69%
Less indirect cost	-	-	-	-	0.00%
Less depreciation	<u>(125,000)</u>	<u>(125,000)</u>	-	<u>(84,297)</u>	67.44%
Net child nutrition - fund 5	-	-	-	112,821	n/a
<u>Local Operations Fund - Fund 8</u>					
Total local operations revenues	1,266,000	1,266,000	-	1,000,292	79.01%
Total local operations expenditures	<u>(3,261,860)</u>	<u>(3,261,860)</u>	-	<u>(2,548,682)</u>	78.14%
Net local current operations - fund 8	<u>(1,995,860)</u>	<u>(1,995,860)</u>	-	<u>(1,548,390)</u>	77.58%

**Moore County Schools - Unaudited 2010-11 Financial Report as of 4/27/2011
Budget by Fund**

Fund	Fund Description	Current Budget	Year-to-Date Expenses	PO's & Encumbrances Outstanding	Remaining Balance	Escrow	Balance Including Escrow	StdDevp
1	STATE PUBLIC SCHOOL FUND	\$60,227,995.00	\$48,511,989.57	\$204,222.21	\$11,511,783.22	\$4,858,103.41	\$6,653,679.81	88.95%
2	LOCAL CURRENT FUND	\$26,260,140.00	\$15,638,653.12	\$768,382.48	\$9,853,104.40	\$303,493.40	\$9,549,611.00	63.63%
3	FEDERAL PROGRAM FUND	\$23,032,960.92	\$10,612,783.98	\$103,741.96	\$12,316,434.98	\$1,052,065.59	\$11,264,369.39	51.09%
4	LOCAL CAPITAL FUND	\$2,024,326.00	\$740,969.70	\$560,786.20	\$722,570.10	\$0.00	\$722,570.10	64.31%
5	CHILD NUTRITION FUND	\$4,700,000.00	\$3,794,874.44	\$1,109,860.57	(\$204,735.01)	\$0.00	(\$204,735.01)	104.36%
8	LOCAL OPERATIONS FUND	\$3,261,860.00	\$2,393,565.72	\$88,312.60	\$779,981.68	\$41,958.00	\$738,023.68	77.37%
Grand Total		\$119,507,281.92	\$81,692,836.53	\$2,835,306.02	\$34,979,139.37	\$6,255,620.40	\$28,723,518.97	75.97%

Moore County Schools - Unaudited 2010-11 Financial Report as of 4/27/2011
Budget by Purpose

Purpose	Purpose Description	Current Budget	Year-to-Date Expenses	PO's & Encumbrances Outstanding	Remaining Balance	Escrow	Balance Including Escrow	Percent Spent
5110	REGULAR CURRICULAR SVCES	\$42,241,761.00	\$30,557,660.39	\$300,006.50	\$11,384,094.11	\$3,653,476.23	\$7,730,617.88	81.70%
5120	CTE CURRICULAR SVCES	\$3,942,356.00	\$2,947,696.26	\$4,994.46	\$989,665.28	\$319,796.27	\$669,869.01	83.01%
5210	CHILDREN W/DISABILITIES CURRIC	\$10,932,318.00	\$8,133,876.84	\$4,895.71	\$2,793,545.45	\$828,484.99	\$1,965,060.46	82.03%
5220	CTE CHILDREN W/DISAB CURRICULU	\$330,000.00	\$237,270.13	\$0.00	\$92,729.87	\$24,523.47	\$68,206.40	79.33%
5230	PRE-K W/DISABILITY CURRICULAR	\$182,351.00	\$145,121.46	\$0.00	\$37,229.54	\$17,279.19	\$19,950.35	89.06%
5240	SPEECH/LANGUAGE PATHOLOGY	\$1,239,001.00	\$884,898.67	\$0.00	\$354,102.33	\$113,722.98	\$240,379.35	80.60%
5260	ACADEMIC/INTELL GIFTED CURRICU	\$733,929.00	\$550,182.87	\$0.00	\$183,746.13	\$64,630.75	\$119,115.38	83.77%
5270	LIMITED ENGLISH PROFICIENCY	\$1,356,905.00	\$1,071,692.90	\$356.05	\$284,856.05	\$124,984.86	\$159,871.19	88.22%
5310	ALTERNATIVE INSTRUCTION SVCES	\$1,360,000.00	\$1,007,397.73	\$1,417.99	\$351,184.28	\$56,107.30	\$295,076.98	78.30%
5320	ATTENDANCE/SOCIAL WORK SVCES	\$827,000.00	\$574,682.66	\$0.00	\$252,317.34	\$71,838.85	\$180,478.49	78.18%
5330	REMEDIAL/SUPPL K-12 SVCES	\$5,336,115.00	\$3,730,975.98	\$98,456.93	\$1,506,682.09	\$421,937.41	\$1,084,744.68	79.67%
5340	PRE-K READINESS/REMEDIAL	\$499,000.00	\$365,677.13	\$2,660.79	\$130,662.08	\$41,958.00	\$88,704.08	82.22%
5350	EXTENDED DAY/YEAR INSTR SVCES	\$577,648.00	\$378,075.76	\$0.00	\$199,572.24	\$0.00	\$199,572.24	65.45%
5400	SCHOOL LEADERSHIP SVCES	\$5,597,647.00	\$3,930,276.95	\$5,262.65	\$1,662,107.40	\$63,370.93	\$1,598,736.47	71.44%
5403	SCHOOL LEADERSHIP-TREASURER	\$879,675.00	\$708,118.94	\$0.00	\$171,556.06	\$0.00	\$171,556.06	80.50%
5501	ATHLETIC SVCES	\$632,000.00	\$570,982.50	\$0.00	\$61,017.50	\$0.00	\$61,017.50	90.35%
5810	EDUCATIONAL MEDIA SVCES	\$2,037,000.00	\$1,527,296.20	\$0.00	\$509,703.80	\$143,270.46	\$366,433.34	82.01%
5820	STUDENT ACCOUNTING SVCES	\$670,325.00	\$577,313.16	\$0.00	\$93,011.84	\$25,512.75	\$67,499.09	89.93%
5830	GUIDANCE SVCES/CTE GUIDANCE	\$2,051,777.00	\$1,544,180.49	\$0.00	\$507,596.51	\$203,714.04	\$303,882.47	85.19%
5840	HEALTH SUPPORT SVCES	\$559,782.00	\$362,674.05	\$0.00	\$197,107.95	\$0.00	\$197,107.95	64.79%
5850	SAFETY/SECURITY SUPPORT SVCES	\$702,996.00	\$572,219.09	\$2,389.45	\$128,387.46	\$23,907.40	\$104,480.06	85.14%
5860	INSTRUCTIONAL TECHNOLOGY	\$385,992.00	\$294,260.18	\$0.00	\$91,731.82	\$20,923.70	\$70,808.12	81.66%
5870	STAFF DEVELOPMENT-UNALLOCATED	\$889,699.00	\$438,934.77	\$0.00	\$450,764.23	\$0.00	\$450,764.23	49.34%
5880	PARENT INVOLVEMENT SVCES	\$77,741.00	\$47,736.34	\$0.00	\$30,004.66	\$0.00	\$30,004.66	61.40%
6110	CURRICULAR SUPPORT/DEVELOPMENT	\$308,196.00	\$176,136.76	\$0.00	\$132,059.24	\$0.00	\$132,059.24	57.15%
6120	CTE CURRICULAR SUPPORT/DEVELOP	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00%
6200	SPECIAL POPULATION SUPPORT/DEV	\$159,000.00	\$129,739.52	\$0.00	\$29,260.48	\$0.00	\$29,260.48	81.60%
6300	ALT PROGRAM/SVCES SUPPORT	\$215,259.00	\$165,646.00	\$0.00	\$49,613.00	\$0.00	\$49,613.00	76.95%
6400	TECHNOLOGY SUPPORT SVCES	\$1,815,413.00	\$1,063,354.48	\$107,211.90	\$644,846.62	\$0.00	\$644,846.62	64.48%
6530	PUBLIC UTILITY/ENERGY	\$4,094,000.00	\$2,908,089.67	\$254,257.22	\$931,653.11	\$0.00	\$931,653.11	77.24%
6540	OPERATION OF PLANT	\$2,812,212.00	\$2,443,558.32	\$31,333.28	\$337,320.40	\$36,180.82	\$301,139.58	89.29%
6550	TRANSPORTATION SVCES	\$4,706,092.00	\$3,274,617.05	\$197,384.35	\$1,234,090.60	\$0.00	\$1,234,090.60	73.78%
6570	FACILITIES PLANNING,ACQ/CONSTR	\$87,000.00	\$71,807.78	\$0.00	\$15,192.22	\$0.00	\$15,192.22	82.54%
6580	MAINTENANCE OF PLANT	\$2,889,000.00	\$2,030,360.88	\$101,981.33	\$756,657.79	\$0.00	\$756,657.79	73.81%
6610	FINANCE/RISK MANAGEMENT	\$520,000.00	\$464,927.88	\$0.00	\$55,072.12	\$0.00	\$55,072.12	89.41%
6620	HUMAN RESOURCES	\$231,264.00	\$144,260.03	\$3,546.71	\$83,457.26	\$0.00	\$83,457.26	63.91%
6710	TESTING/ACCOUNTABILITY SVCES	\$332,500.00	\$266,862.53	\$0.00	\$65,637.47	\$0.00	\$65,637.47	80.26%
6910	BOARD OF EDUCATION	\$87,000.00	\$60,859.24	\$0.00	\$26,140.76	\$0.00	\$26,140.76	69.95%
6920	LEGAL SVCES	\$99,000.00	\$96,352.10	\$0.00	\$2,647.90	\$0.00	\$2,647.90	97.33%
6930	INDEPENDENT AUDIT SVCES	\$47,000.00	\$45,488.83	\$0.00	\$1,511.17	\$0.00	\$1,511.17	96.78%
6940	CENTRAL OFFICE/FINANCE	\$1,727,768.00	\$1,474,218.43	\$8,834.43	\$244,715.14	\$0.00	\$244,715.14	85.84%
6950	COMMUNITY RELATIONS	\$131,000.00	\$102,406.14	\$1,343.74	\$27,250.12	\$0.00	\$27,250.12	79.20%
7100	VOLUNTEER SVCES	\$117,000.00	\$85,024.33	\$38,325.76	(\$6,350.09)	\$0.00	(\$6,350.09)	105.43%
7200	NUTRITION SVCES	\$4,756,500.00	\$3,655,439.97	\$1,109,860.57	(\$8,800.54)	\$0.00	(\$8,800.54)	100.19%
8100	PYMNT TO OTHER GOVT UNITS	\$728,375.00	\$753,545.54	\$0.00	(\$25,170.54)	\$0.00	(\$25,170.54)	103.46%
8200	UNBUDGETED FEDERAL GRANTS	\$7,190,358.92	\$0.00	\$0.00	\$7,190,358.92	\$0.00	\$7,190,358.92	0.00%
8300	DEBT SERVICE	\$380,000.00	\$379,969.90	\$0.00	\$30.10	\$0.00	\$30.10	99.99%
9000	CAPITAL OUTLAY	\$2,024,326.00	\$740,969.70	\$560,786.20	\$722,570.10	\$0.00	\$722,570.10	64.31%
Grand Total		\$119,507,281.92	\$81,692,836.53	\$2,835,306.02	\$34,979,139.37	\$6,255,620.40	\$28,723,518.97	75.97%

Moore County Schools - Unaudited 2010-11 Financial Report as of 4/27/2011
Budget by PRC

Program	PRC Desc	Current Budget	Year-to-Date Expenses	PO's & Encumbrances Outstanding	Remaining Balance	Escrow	Balance Including Escrow	Percent Spent
001	CLASSROOM TEACHERS(PA)	\$29,330,076.00	\$21,913,479.77	\$0.00	\$7,416,596.23	\$2,966,064.96	\$4,450,531.27	84.83%
002	CENTRAL OFFICE ADMIN	\$1,943,768.00	\$1,588,277.55	\$0.00	\$355,490.45	\$0.00	\$355,490.45	81.71%
003	NON-INSTRUCTIONAL SUPPORT	\$6,893,027.00	\$5,152,159.84	\$0.00	\$1,740,867.16	\$72,792.37	\$1,668,074.79	75.80%
005	SCHOOL BLDG ADMIN(MOE)	\$3,912,264.00	\$3,301,560.05	\$0.00	\$610,703.95	\$52,272.13	\$558,431.82	85.73%
007	INSTRUCTIONAL SUPPORT(PA)	\$5,169,860.00	\$3,881,347.27	\$0.00	\$1,288,512.73	\$442,247.65	\$846,265.08	83.63%
009	NON-CONTRIB EMPL BENEFITS	\$1,436,000.00	\$1,003,050.31	\$0.00	\$432,949.69	\$0.00	\$432,949.69	69.85%
011	NATL BOARD EDUCATIONAL LEAVE	\$1,000.00	\$1,025.38	\$0.00	(\$25.38)	\$0.00	(\$25.38)	102.54%
012	DRIVER EDUCATION	\$283,665.00	\$215,222.23	\$0.00	\$68,442.77	\$0.00	\$68,442.77	75.87%
013	CAREER/TECH EDUC(MOE)	\$3,300,380.00	\$2,558,989.35	\$0.00	\$741,390.65	\$311,716.88	\$429,673.77	86.98%
014	CAREER/TECH EDUC-SUPPORT	\$333,578.00	\$231,952.04	\$37,519.92	\$64,106.04	\$8,079.39	\$56,026.65	83.20%
015	SCHOOL TECHNOLOGY	\$2,034,384.00	\$1,383,130.97	\$100,866.90	\$550,386.13	\$0.00	\$550,386.13	72.95%
017	CTE-PROGRAM IMPROVEMENT	\$147,398.00	\$96,426.42	\$469.39	\$50,502.19	\$0.00	\$50,502.19	65.74%
018	HEALTH INSURANCE-RIF	\$10,000.00	\$9,037.60	\$0.00	\$962.40	\$0.00	\$962.40	90.38%
020	FOREIGN EXCHANGE (VIF)	\$55,048.00	\$37,670.26	\$0.00	\$17,377.74	\$4,981.59	\$12,396.15	77.48%
024	DISADVANTAGED STUDENTS(DSSF)	\$394,144.00	\$319,036.04	\$0.00	\$75,107.96	\$31,896.07	\$43,211.89	89.04%
026	EDUCATION/HOMELESS CHILDREN	\$3,041.98	\$3,041.98	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
027	TEACHER ASSISTANTS	\$6,246,590.00	\$4,391,108.93	\$0.00	\$1,855,481.07	\$445,094.67	\$1,410,386.40	77.42%
028	STAFF DEVELOPMENT	\$40,000.00	\$36,716.39	\$0.00	\$3,283.61	\$0.00	\$3,283.61	91.79%
029	BEHAVIORAL SUPPORT-WILLIE M	\$99,917.00	\$99,917.00	\$0.00	\$0.00	\$6,768.81	(\$6,768.81)	106.77%
032	EXCEPTIONAL CHILDREN	\$6,438,023.00	\$4,701,511.68	\$0.00	\$1,736,511.32	\$521,025.04	\$1,215,486.28	81.12%
034	ACADEMIC/INTELLECTUALLY GIFTED	\$626,929.00	\$480,276.24	\$0.00	\$146,652.76	\$56,826.85	\$89,825.91	85.67%
035	CHILD NUTRITION	\$4,700,000.00	\$3,794,874.44	\$1,109,860.57	(\$204,735.01)	\$0.00	(\$204,735.01)	104.36%
036	CHARTER SCHOOLS	\$700,000.00	\$572,391.29	\$0.00	\$127,608.71	\$0.00	\$127,608.71	81.77%
044	IDEA VI-B CAPACITY BLDG	\$89,995.00	\$26,726.13	\$72.63	\$63,196.24	\$0.00	\$63,196.24	29.78%
048	SAFE/DRUG FREE SCHOOLS	\$12,542.88	\$4,992.60	\$0.00	\$7,550.28	\$0.00	\$7,550.28	39.80%
049	IDEA EC-PRESCHOOL	\$138,192.88	\$101,308.73	\$0.00	\$36,884.15	\$17,279.19	\$19,604.96	85.81%
050	ESEA TITLE I	\$2,808,278.79	\$1,394,830.69	\$29,712.46	\$1,383,735.64	\$81,395.84	\$1,302,339.80	53.62%
054	LIMITED ENGLISH PROFICIENCY	\$708,171.00	\$600,813.51	\$0.00	\$107,357.49	\$71,114.55	\$36,242.94	94.88%
055	LEARN AND EARN TEXTBOOKS	\$1,970.00	\$2,806.05	\$0.00	(\$836.05)	\$0.00	(\$836.05)	142.44%
056	TRANSPORTATION	\$3,798,750.00	\$2,778,685.57	\$197,384.35	\$822,680.08	\$0.00	\$822,680.08	78.34%
060	IDEA EC-DISABLED	\$2,712,477.08	\$1,500,032.31	\$73.28	\$1,212,371.49	\$149,037.63	\$1,063,333.86	60.80%
061	CLASSROOM MATERIALS	\$1,131,377.00	\$886,232.70	\$90,902.53	\$154,241.77	\$0.00	\$154,241.77	86.37%
062	STUDENT READING DIAGNOSTICS	\$62,000.00	\$58,971.20	\$0.00	\$3,028.80	\$0.00	\$3,028.80	95.11%
063	DEV DAY/COMMUNITY RESIDENTIAL	\$218,955.00	\$195,261.82	\$0.00	\$23,693.18	\$0.00	\$23,693.18	89.18%
069	AT-RISK STUDENT SERVICES	\$2,603,090.00	\$1,971,604.16	\$3,807.44	\$627,678.40	\$97,512.67	\$530,165.73	79.63%
073	SCHOOL CONNECTIVITY	\$106,029.00	\$56,664.65	\$6,345.00	\$43,019.35	\$0.00	\$43,019.35	59.43%
103	TITLE II-TEACHER QUALITY	\$969,610.01	\$360,791.51	\$0.00	\$608,818.50	\$0.00	\$608,818.50	37.21%
104	TITLE III-LANGUAGE ACQ STATE	\$104,938.52	\$62,082.22	\$356.05	\$42,500.25	\$0.00	\$42,500.25	59.50%
105	TITLE I SCHOOL IMPROVEMENT	\$228,543.26	\$107,155.03	\$68,744.47	\$52,643.76	\$0.00	\$52,643.76	76.97%
107	EDUCATION TECHNOLOGY	\$12,163.05	\$12,163.05	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
110	21ST CENTURY COMM LEARNING CTR	\$298,274.00	\$137,365.89	\$0.00	\$160,908.11	\$0.00	\$160,908.11	46.05%
118	IDEA TARGET ASSIST-EC	\$34,936.53	\$29,775.43	\$112.24	\$5,048.86	\$0.00	\$5,048.86	85.55%
119	IDEA TARGET ASSIST-PRESCHOOL	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
120	LEASE/PURCHASE SCHOOL BUSES	\$1,109,326.00	\$440,350.82	\$0.00	\$668,975.18	\$0.00	\$668,975.18	39.70%
130	STATE TEXTBOOKS	\$50,000.00	\$37,980.78	\$0.00	\$12,019.22	\$0.00	\$12,019.22	75.96%
140	ARRA-STABILIZATION	\$3,297,085.32	\$2,663,684.18	\$0.00	\$633,401.14	\$368,544.19	\$264,856.95	91.97%
141	ARRA-TITLE I STIMULUS	\$838,948.17	\$621,594.14	\$0.00	\$217,354.03	\$75,463.46	\$141,890.57	83.09%
142	ARRA-TITLE I SCHOOL IMPROVEMEN	\$131,244.00	\$107,356.65	\$0.00	\$23,887.35	\$0.00	\$23,887.35	81.80%
144	ARRA-EC STIMULUS	\$1,479,151.23	\$1,115,876.37	\$0.00	\$363,274.86	\$138,890.96	\$224,383.90	84.83%
145	ARRA-EC PRESCHOOL STIMULUS	\$47,726.94	\$40,876.02	\$0.00	\$6,850.92	\$0.00	\$6,850.92	85.65%
146	ARRA-EDUCATION TECHNOLOGY	\$37,771.08	\$35,471.00	\$0.00	\$2,300.08	\$0.00	\$2,300.08	93.91%

Moore County Schools - Unaudited 2010-11 Financial Report as of 4/27/2011
Budget by PRC

Program	PRC Desc	Current Budget	Year-to-Date Expenses	PO's & Encumbrances Outstanding	Remaining Balance	Escrow	Balance Including Escrow	Percent Spent
148	ARRA-MCKINNEY VENTO	\$15,763.20	\$7,142.25	\$0.00	\$8,620.95	\$0.00	\$8,620.95	45.31%
155	EDUCATION JOBS BILL	\$2,458,379.00	\$2,137,094.77	\$0.00	\$321,284.23	\$221,454.32	\$99,829.91	95.94%
156	RACE TO THE TOP-MCS	\$1,042,563.00	\$8,040.10	\$0.00	\$1,034,522.90	\$0.00	\$1,034,522.90	0.77%
157	SREC-LEADERSHIP ACADEMY	\$6,122,437.00	\$37,456.51	\$4,201.44	\$6,080,779.05	\$0.00	\$6,080,779.05	0.68%
300	LOCAL SCHOOL ALLOTMENTS	\$705,000.00	\$262,424.71	\$209,024.08	\$233,551.21	\$0.00	\$233,551.21	66.87%
301	ROTC PROGRAM	\$218,000.00	\$137,480.58	\$0.00	\$80,519.42	\$5,467.95	\$75,051.47	65.57%
340	IMPACT AID/DODEA GRANT FUNDING	\$185,000.00	\$46,896.34	\$1,141.10	\$136,962.56	\$0.00	\$136,962.56	25.97%
404	PRE-SCHOOL PROGRAM	\$103,000.00	\$74,076.13	\$552.69	\$28,371.18	\$10,231.47	\$18,139.71	82.39%
413	MORE AT FOUR PROGRAM	\$396,000.00	\$288,543.43	\$2,108.10	\$105,348.47	\$31,726.53	\$73,621.94	81.41%
475	BOND PROJECTS	\$0.00	\$0.00	\$377,480.98	(\$377,480.98)	\$0.00	(\$377,480.98)	
710	ARTS EDUCATION	\$549,000.00	\$378,291.84	\$0.00	\$170,708.16	\$16,059.81	\$154,648.35	71.83%
711	ATHLETICS	\$763,000.00	\$702,444.98	\$0.00	\$60,555.02	\$0.00	\$60,555.02	92.06%
712	ACADEMIC COMPETITION	\$25,000.00	\$23,504.76	\$0.00	\$1,495.24	\$0.00	\$1,495.24	94.02%
715	READING RECOVERY	\$469,000.00	\$327,015.91	\$0.00	\$141,984.09	\$51,675.42	\$90,308.67	80.74%
721	HOMEBOUND	\$33,000.00	\$12,761.35	\$0.00	\$20,238.65	\$0.00	\$20,238.65	38.67%
801	BOARD OF EDUCATION	\$87,000.00	\$60,859.24	\$0.00	\$26,140.76	\$0.00	\$26,140.76	69.95%
802	CENTRAL OFFICE/FINANCE	\$768,000.00	\$703,945.26	\$8,834.43	\$55,220.31	\$0.00	\$55,220.31	92.81%
803	MAINTENANCE	\$7,901,000.00	\$5,124,692.65	\$537,882.20	\$2,238,425.15	\$0.00	\$2,238,425.15	71.67%
804	COMMUNITY/VOLUNTEERS	\$102,000.00	\$67,301.60	\$39,669.50	(\$4,971.10)	\$0.00	(\$4,971.10)	104.87%
805	HUMAN RESOURCES	\$64,000.00	\$34,643.60	\$3,546.71	\$25,809.69	\$0.00	\$25,809.69	59.67%
806	MEDICAID FUNDED COSTS	\$75,000.00	\$28,626.14	\$4,637.56	\$41,736.30	\$0.00	\$41,736.30	44.35%
807	CURRICULUM	\$57,000.00	\$40,033.00	\$0.00	\$16,967.00	\$0.00	\$16,967.00	70.23%
808	MEDIA EXPENDITURES	\$46,000.00	\$25,472.23	\$0.00	\$20,527.77	\$0.00	\$20,527.77	55.37%
810	PSAT/AP/IB PROGRAM	\$88,000.00	\$17,899.14	\$0.00	\$70,100.86	\$0.00	\$70,100.86	20.34%
811	TESTING/ACCOUNTABILITY	\$32,000.00	\$21,033.77	\$0.00	\$10,966.23	\$0.00	\$10,966.23	65.73%
812	FIRST STEP/STUDENT SUPPORT	\$70,000.00	\$0.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00	0.00%
Grand Total		\$119,507,281.92	\$81,692,836.53	\$2,835,306.02	\$34,979,139.37	\$6,255,620.40	\$28,723,518.97	75.97%