

**Web-GAAP Training School**  
*Budgetary Worksheet*  
 Budget (Non-GAAP Basis) and Actual  
 For the Fiscal Year Ended June 30, 2006

	<u>Cash Transactions</u>			<u>Adjustments</u>			<u>Audit Adjustments</u>			<u>Adjusted Cash Transactions</u>			<u>Financial Statements</u>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>001-0000: General</b>																	
REVENUES:																	
Property and Other Local Taxes	\$ 7,500,664	\$ 6,738,341	\$ 6,724,532							\$ 7,500,664	\$ 6,738,341	\$ 6,724,532		\$ 7,500,664	\$ 6,738,341	\$ 6,724,532	\$ (13,809)
Intergovernmental	14,301,752	14,322,987	14,326,046							14,301,752	14,322,987	14,326,046		14,301,752	14,322,987	14,326,046	3,059
Interest	125,000	125,000	204,060							125,000	125,000	204,060		125,000	125,000	204,060	79,060
Tuition and Fees	212,000	211,400	144,339							212,000	211,400	144,339		212,000	211,400	144,339	(67,061)
Rent	25,600	25,600	35,611							25,600	25,600	35,611		25,600	25,600	35,611	10,011
Gifts and Donations	2,000	2,000	1,929							2,000	2,000	1,929		2,000	2,000	1,929	(71)
Customer Sales and Services	19,000	19,000	15,362							19,000	19,000	15,362		19,000	19,000	15,362	(3,638)
Payments in Lieu of Taxes	34,000	54,000	98,931							34,000	54,000	98,931		34,000	54,000	98,931	44,931
Miscellaneous	9,500	16,900	17,343	1,000	1,000	493				10,500	17,900	17,836		10,500	17,900	17,836	(64)
<b>Total Revenues</b>	<b>22,229,516</b>	<b>21,515,228</b>	<b>21,568,153</b>	<b>1,000</b>	<b>1,000</b>	<b>493</b>				<b>22,230,516</b>	<b>21,516,228</b>	<b>21,568,646</b>		<b>22,230,516</b>	<b>21,516,228</b>	<b>21,568,646</b>	<b>52,418</b>
EXPENDITURES:																	
Current:																	
Instruction:																	
Regular	11,709,322	11,385,498	11,302,204	165,072						11,874,394	11,385,498	11,302,204	7,532	11,874,394	11,385,498	11,309,736	75,762
Special	2,401,502	2,330,182	2,279,656	855,281	908,847	674,016				3,256,783	3,239,029	2,953,672	275,581	3,256,783	3,239,029	3,229,253	9,776
Vocational	390,905	389,850	386,337							390,905	389,850	386,337		390,905	389,850	386,337	3,513
Student Intervention Services	855,281	908,847	674,016							855,281	908,847	674,016	234,448	855,281	908,847	908,464	383
Other				(855,281)	(908,847)	(674,016)				(855,281)	(908,847)	(674,016)	(234,448)	(855,281)	(908,847)	(908,464)	(383)
Support Services:																	
Pupils	964,092	1,021,032	1,008,097							964,092	1,021,032	1,008,097	1,423	964,092	1,021,032	1,009,520	11,512
Instructional Staff	829,310	868,437	838,139							829,310	868,437	838,139	19	829,310	868,437	838,158	30,279
Board of Education	44,211	114,566	114,264							44,211	114,566	114,264		44,211	114,566	114,264	302
Administration	1,573,077	1,581,327	1,570,304							1,573,077	1,581,327	1,570,304	723	1,573,077	1,581,327	1,571,027	10,300
Fiscal	298,724	429,349	423,450							298,724	429,349	423,450	3,680	298,724	429,349	427,130	2,219
Business	200,283	216,763	211,741							200,283	216,763	211,741		200,283	216,763	211,741	5,022
Operation and Maintenance of Plant	2,144,000	2,012,949	1,997,996							2,144,000	2,012,949	1,997,996	3,816	2,144,000	2,012,949	2,001,812	11,137
Pupil Transportation	1,058,950	1,134,785	1,072,562							1,058,950	1,134,785	1,072,562	61,191	1,058,950	1,134,785	1,133,753	1,032
Central	3,000	2,000	1,904							3,000	2,000	1,904		3,000	2,000	1,904	96
Operation of Non-Instructional Services:																	
Food Service Operations	70,830	61,720	60,508							70,830	61,720	60,508		70,830	61,720	60,508	1,212
Community Services	7,500	8,050	8,020							7,500	8,050	8,020		7,500	8,050	8,020	30
Extracurricular Activities:																	
Academic Oriented Activities	70,650	80,290	80,034							70,650	80,290	80,034		70,650	80,290	80,034	256
Sport Oriented Activities	446,320	432,000	431,634							446,320	432,000	431,634		446,320	432,000	431,634	366
School and Public Service Co-Curricular Activities	27,610	25,425	25,215							27,610	25,425	25,215		27,610	25,425	25,215	210
Capital Outlay:																	
Site Improvement Services	22,050	22,391	22,343							22,050	22,391	22,343		22,050	22,391	22,343	48
Building Improvement Services	9,200	1,145	1,123							9,200	1,145	1,123		9,200	1,145	1,123	22
<b>Total Expenditures</b>	<b>23,126,817</b>	<b>23,026,606</b>	<b>22,509,547</b>	<b>165,072</b>	<b>0</b>	<b>0</b>				<b>23,291,889</b>	<b>23,026,606</b>	<b>22,509,547</b>	<b>353,965</b>	<b>23,291,889</b>	<b>23,026,606</b>	<b>22,863,512</b>	<b>163,094</b>
Excess of Revenues Over (Under) Expenditures	(897,301)	(1,511,378)	(941,394)	(164,072)	1,000	493				(1,061,373)	(1,510,378)	(940,901)	(353,965)	(1,061,373)	(1,510,378)	(1,294,866)	215,512
OTHER FINANCING SOURCES AND USES:																	
Transfers In		600	599		(600)	(599)					0	0			0	0	0
Advances In		451,760	451,760								451,760	451,760			451,760	451,760	0
Proceeds from Sale of Capital Assets	1,000		501	(1,000)	(1,000)	(501)				0	0	0	0	0	0	0	0
Transfers Out	(500)	(120,001)	(120,000)	500	600	599				0	(119,401)	(119,401)		0	(119,401)	(119,401)	0
<b>Total Other Financing Sources and Uses</b>	<b>500</b>	<b>333,359</b>	<b>332,860</b>	<b>(500)</b>	<b>(1,000)</b>	<b>(501)</b>				<b>0</b>	<b>332,359</b>	<b>332,359</b>		<b>0</b>	<b>332,359</b>	<b>332,359</b>	<b>0</b>
Net Change in Fund Balances	(896,801)	(1,178,019)	(608,534)	(164,572)	0	(8)				(1,061,373)	(1,178,019)	(608,542)	(353,965)	(1,061,373)	(1,178,019)	(962,507)	215,512
Fund Balance (Deficit) at Beginning of Year	1,893,127	1,893,127	1,893,127	2,250,000	2,250,000	2,250,000				4,143,127	4,143,127	4,143,127		4,143,127	4,143,127	4,143,127	
Prior Year Encumbrances Appropriated	254,013	254,013	254,013	0	0	0				254,013	254,013	254,013		254,013	254,013	254,013	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 1,250,339</b>	<b>\$ 969,121</b>	<b>\$ 1,538,606</b>	<b>\$ 2,085,428</b>	<b>\$ 2,250,000</b>	<b>\$ 2,249,992</b>				<b>\$ 3,335,767</b>	<b>\$ 3,219,121</b>	<b>\$ 3,788,598</b>	<b>\$ (353,965)</b>	<b>\$ 3,335,767</b>	<b>\$ 3,219,121</b>	<b>\$ 3,434,633</b>	<b>\$ 215,512</b>