

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>
024-0000: SELF-INSURANCE FUND																	
OPERATING REVENUES:																	
Other Revenues	\$ 2,775,000	\$ 3,300,000	\$ 3,378,696							\$ 2,775,000	\$ 3,300,000	\$ 3,378,696		\$ 2,775,000	\$ 3,300,000	\$ 3,378,696	\$ 78,696
Total Operating Revenues	<u>2,775,000</u>	<u>3,300,000</u>	<u>3,378,696</u>							<u>2,775,000</u>	<u>3,300,000</u>	<u>3,378,696</u>		<u>2,775,000</u>	<u>3,300,000</u>	<u>3,378,696</u>	<u>78,696</u>
OPERATING EXPENSES:																	
Fringe Benefits	215,000	254,000	252,740							215,000	254,000	252,740		215,000	254,000	252,740	1,260
Purchased Services	<u>3,085,000</u>	<u>3,046,000</u>	<u>2,568,672</u>							<u>3,085,000</u>	<u>3,046,000</u>	<u>2,568,672</u>		<u>3,085,000</u>	<u>3,046,000</u>	<u>2,568,672</u>	<u>477,328</u>
Total Operating Expenses	<u>3,300,000</u>	<u>3,300,000</u>	<u>2,821,412</u>							<u>3,300,000</u>	<u>3,300,000</u>	<u>2,821,412</u>		<u>3,300,000</u>	<u>3,300,000</u>	<u>2,821,412</u>	<u>478,588</u>
Operating Income (Loss)	<u>(525,000)</u>	<u>0</u>	<u>557,284</u>							<u>(525,000)</u>	<u>0</u>	<u>557,284</u>		<u>(525,000)</u>	<u>0</u>	<u>557,284</u>	<u>557,284</u>
NON-OPERATING REVENUES (EXPENSES):																	
Advances Out		(451,760)	(451,760)								(451,760)	(451,760)			(451,760)	(451,760)	0
Total Non-Operating Revenues (Expenses)		<u>(451,760)</u>	<u>(451,760)</u>								<u>(451,760)</u>	<u>(451,760)</u>			<u>(451,760)</u>	<u>(451,760)</u>	<u>0</u>
Income (Loss) Before Contributions and Transfers	<u>(525,000)</u>	<u>(451,760)</u>	<u>105,524</u>							<u>(525,000)</u>	<u>(451,760)</u>	<u>105,524</u>		<u>(525,000)</u>	<u>(451,760)</u>	<u>105,524</u>	<u>557,284</u>
Net Change in Net Assets	(525,000)	(451,760)	105,524							(525,000)	(451,760)	105,524		(525,000)	(451,760)	105,524	557,284
Net Assets(Deficit) at Beginning of Year	512,081	512,081	512,081							512,081	512,081	512,081		512,081	512,081	512,081	
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>							<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	
Net Assets (Deficit) at End of Year	<u>\$ (12,919)</u>	<u>\$ 60,321</u>	<u>\$ 617,605</u>							<u>\$ (12,919)</u>	<u>\$ 60,321</u>	<u>\$ 617,605</u>		<u>\$ (12,919)</u>	<u>\$ 60,321</u>	<u>\$ 617,605</u>	<u>\$ 557,284</u>