

Warren County School District
Statement of Revenue, Expenditures and Changes in Fund Balances, Budget and Actual
General Fund
For the Year Ended June 30, 2006

		Budgeted Amounts		Actual	Variance with
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues					
6000	Local revenues	\$ 24,785,778	\$ 24,785,778	\$ 24,575,063	\$ (210,715)
7000	State program revenues	33,098,037	33,108,038	33,552,227	444,189
8000	Federal program revenues	3,308,972	3,504,695	3,568,738	64,043
	Total revenues	61,192,787	61,398,511	61,696,028	297,517
Expenditures					
1100	Regular programs	23,978,967	23,978,129	24,473,982	(495,853)
1200	Special programs	8,563,552	8,563,552	8,590,288	(26,736)
1300	Vocational programs	1,264,120	1,459,843	1,420,772	39,071
1400	Other instructional programs	1,683,100	1,680,100	1,774,730	(94,630)
1600	Adult education programs	-	-	-	-
1700	Community/junior college ed programs	-	-	-	-
2100	Pupil personnel services	1,155,900	1,155,900	1,229,707	(73,807)
2200	Instructional staff services	2,738,126	2,895,584	2,602,114	293,470
2300	Administrative services	4,417,963	4,423,863	4,143,538	280,325
2400	Pupil health	434,350	434,350	390,074	44,276
2500	Business services	597,414	597,414	667,688	(70,274)
2600	Operation and maintenance of plant services	6,777,788	6,628,268	6,406,544	221,724
2700	Student transportation services	4,962,591	4,962,591	4,753,643	208,948
2800	Central and other support services	336,478	336,478	356,845	(20,367)
3100	Food services	-	-	-	-
3200	Student activities	166,105	166,105	148,339	17,766
3300	Community services	16,908	18,908	20,084	(1,176)
3400	Scholarships and awards	-	-	-	-
4000	Facilities acquisition and construction	-	-	-	-
5110	Debt service	3,139,482	3,139,482	112	3,139,370
	Total expenditures	60,232,844	60,440,567	56,978,460	3,462,107
	Excess (deficiency) of revenues over expenditures	959,943	957,944	4,717,568	3,759,624
Other Financing Sources (Uses)					
9100	Sale of bonds	-	-	-	-
9200	Proceeds from extended term financing	-	-	-	-
9300	Interfund transfers	-	-	-	-
9400	Sale/compensation for fixed assets	2,000	2,000	495,195	493,195
9500	Refunds of prior years expenditures	-	-	-	-
9700	Operating transfers from Component units	-	-	-	-
5120	Debt service - refunded bond issues	-	-	-	-
5200	Fund transfers	(2,089,814)	(2,089,814)	(5,173,759)	(3,083,945)
5300	Transfers to component units	-	-	-	-
5900	Budgetary reserve	(120,000)	(120,000)	-	120,000
	Total other financing sources (uses)	(2,207,814)	(2,207,814)	(4,678,564)	(2,470,750)
8888	Special items	-	-	-	-
8889	Extraordinary items	-	-	-	-
	Net change in fund balances	(1,247,871)	(1,249,870)	39,004	1,288,874
0040	Fund balance--July 1, 2005	5,383,382	5,383,382	5,383,382	-
0050	Change in Inv/RS Equity Trans/Prior Yr Adj	-	-	-	-
XXXX	Fund balance--June 30, 2006	\$ 4,135,511	\$ 4,133,512	\$ 5,422,386	\$ 1,288,874

The accompanying notes are an integral part of these statements.

Budget to GAAP Difference	Actual Amounts GAAP basis
\$ (363,511)	\$ 24,938,574
2,208	33,550,019
-	3,568,738
(361,303)	62,057,331
(1,059,877)	25,533,859
(541,497)	9,131,785
(25,533)	1,446,305
27,171	1,747,559
-	-
-	-
(1,439)	1,231,146
67,223	2,534,891
(248,737)	4,392,275
(1,254)	391,328
3,462	664,226
113,878	6,292,666
2,016	4,751,627
(10,389)	367,234
-	-
17,219	131,120
-	20,084
-	-
-	-
-	112
(1,657,757)	58,636,217
1,296,454	3,421,114
-	-
-	-
-	-
69,436	425,759
-	-
-	-
-	-
(5,173,759)	-
-	-
-	-
(5,104,323)	425,759
-	-
-	-
(3,807,869)	3,846,873
22,173,739	(16,790,357)
488,677	(488,677)
\$ 18,854,547	\$ (13,432,161)