

PIKE ROAD BOARD OF EDUCATION  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 FOR MONTH ENDED JULY, 2023

FISCAL YEAR 2023

EXHIBIT M-I-A

EXHIBIT M-I-A

FUND TYPES & ACCT GRPS	***** GOVERNMENTAL *****				PROPRIETARY	FIDUCIARY	ACCT GRPS	
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	TRUST & AGENCY	F/A & LONG TERM DEBT	TOTAL
<b>ASSETS &amp; OTHER DEBITS:</b>								
CASH	5,528,681.85	796,680.19	336,538.57	97,733,181.98	0.00	163,654.40	0.00	104,558,736.99
INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RECEIVABLES	0.00	77.00	0.00	84,546.30	0.00	0.00	0.00	84,623.30
INVENTORIES	17,220.79	68,801.64	0.00	0.00	0.00	0.00	0.00	86,022.43
OTHER ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	12,498,894.45	12,498,894.45
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	153,115,225.25	153,115,225.25
<b>TOTAL ASSETS &amp; OTHER DEBITS</b>	<b>5,545,902.64</b>	<b>865,558.83</b>	<b>336,538.57</b>	<b>97,817,728.28</b>	<b>0.00</b>	<b>163,654.40</b>	<b>165,614,119.70</b>	<b>270,343,502.42</b>
<b>LIABILITIES &amp; FUND EQUITY:</b>								
<b>LIABILITIES:</b>								
SALARIES & BENEFITS	25,889.75	0.00	0.00	0.00	0.00	0.00	0.00	25,889.75
PAYROLL W/H & DEDUCTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLAIMS PAYABLE	0.00	79.01	0.00	0.00	0.00	0.00	0.00	79.01
OTHER PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	0.00	(29,426.55)	0.00	0.00	0.00	0.00	0.00	(29,426.55)
LONG-TERM LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	153,115,225.25	153,115,225.25
<b>TOTAL LIABILITIES</b>	<b>25,889.75</b>	<b>(29,347.54)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>153,115,225.25</b>	<b>153,111,767.46</b>
<b>FUND EQUITY:</b>								
OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INVEST IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	12,498,894.45	12,498,894.45
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESERVED FUND BALANCE	681,174.18	303,289.60	0.00	208,295.52	0.00	52,854.61	0.00	1,245,613.91
UNRESERVED FUND BALANCE	4,838,838.71	591,616.77	336,538.57	97,609,432.76	0.00	110,799.79	0.00	103,487,226.60
<b>TOTAL FUND EQUITY</b>	<b>5,520,012.89</b>	<b>894,906.37</b>	<b>336,538.57</b>	<b>97,817,728.28</b>	<b>0.00</b>	<b>163,654.40</b>	<b>12,498,894.45</b>	<b>117,231,734.96</b>
<b>TOTAL LIAB &amp; FUND EQUITY</b>	<b>5,545,902.64</b>	<b>865,558.83</b>	<b>336,538.57</b>	<b>97,817,728.28</b>	<b>0.00</b>	<b>163,654.40</b>	<b>165,614,119.70</b>	<b>270,343,502.42</b>

**PIKE ROAD BOARD OF EDUCATION FISCAL YEAR 2023**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GOVERNMENTAL AND EXPENDABLE TRUST FUNDS**  
**FOR MONTH ENDED JULY, 2023**

EXHIBIT M-II-A

FUND DESCRIPTION	***** GENERAL *****			***** SPECIAL REVENUE *****		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
STATE REVENUES	21,982,133.73	17,833,072.47	4,149,061.26	0.00	0.00	0.00
FEDERAL REVENUES	0.00	60.00	(60.00)	1,958,022.31	672,367.44	1,285,654.87
LOCAL REVENUES	6,331,268.46	5,185,022.92	1,146,245.54	2,463,000.00	2,338,747.40	124,252.60
OTHER SOURCES	70,374.00	88,517.07	(18,143.07)	4,000.00	5,897.91	(1,897.91)
<b>TOTAL REVENUES</b>	<b>28,383,776.19</b>	<b>23,106,672.46</b>	<b>5,277,103.73</b>	<b>4,425,022.31</b>	<b>3,017,012.75</b>	<b>1,408,009.56</b>
<b>EXPENDITURES:</b>						
INSTRUCTIONAL SERVICES	15,955,943.90	12,121,658.52	3,834,285.38	1,955,057.85	1,381,960.32	573,097.53
INSTRUCTIONAL SUPPORT SERVICES	4,528,970.58	3,412,354.99	1,116,615.59	399,496.88	211,162.18	188,334.70
OPERATION & MAINTENANCE	2,607,779.02	1,793,322.82	814,456.20	1,300.00	37,267.11	(35,967.11)
AUXILIARY SERVICES	2,220,597.87	1,485,316.50	735,281.37	1,894,574.33	1,455,130.26	439,444.07
GENERAL ADMINISTRATIVE SERVICES	1,317,735.84	1,020,437.27	297,298.57	175,301.79	99,248.31	76,053.48
CAPITAL OUTLAY	1,017,714.63	151,683.07	866,031.56	0.00	0.00	0.00
DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	746,654.87	611,765.53	134,889.34	122,661.79	190,571.87	(67,910.08)
<b>TOTAL EXPENDITURES</b>	<b>28,395,396.71</b>	<b>20,596,538.70</b>	<b>7,798,858.01</b>	<b>4,548,392.64</b>	<b>3,375,340.05</b>	<b>1,173,052.59</b>
<b>OTHER FUND SOURCES (USES):</b>						
OTHER FUND SOURCES	135,047.88	85,844.90	49,202.98	432,426.36	454,483.93	(22,057.57)
OTHER FUND USES	329,487.66	377,565.61	(48,077.95)	180,500.00	128,038.44	52,461.56
<b>TOTAL OTHER FUND SOURCES (USES)</b>	<b>(194,439.78)</b>	<b>(291,720.71)</b>	<b>97,280.93</b>	<b>251,926.36</b>	<b>326,445.49</b>	<b>(74,519.13)</b>
<b>EXCESS REVS &amp; OTHER SRCS OVER (UNDER) EXPEND &amp; OTHER FUND USES</b>	<b>(206,060.30)</b>	<b>2,218,413.05</b>	<b>(2,424,473.35)</b>	<b>128,556.03</b>	<b>(31,881.81)</b>	<b>160,437.84</b>
<b>BEGINNING FUND BALANCE</b>		<b>3,301,599.84</b>			<b>926,788.18</b>	
<b>ENDING FUND BALANCE</b>		<b>5,520,012.89</b>			<b>894,906.37</b>	

**PIKE ROAD BOARD OF EDUCATION FISCAL YEAR 2023**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GOVERNMENTAL AND EXPENDABLE TRUST FUNDS**  
**FOR MONTH ENDED JULY, 2023**

EXHIBIT M-II-B

FUND DESCRIPTION	***** DEBT SERVICE *****			***** CAPITAL PROJECTS *****		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
STATE REVENUES	844,995.26	802,031.26	42,964.00	222,964.74	561,613.06	(338,648.32)
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	427,611.05	397,230.84	30,380.21	98,619,531.66	99,208,676.71	(589,145.05)
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>1,272,606.31</b>	<b>1,199,262.10</b>	<b>73,344.21</b>	<b>98,842,496.40</b>	<b>99,770,289.77</b>	<b>(927,793.37)</b>
<b>EXPENDITURES:</b>						
INSTRUCTIONAL SERVICES	0.00	0.00	0.00	8,911.00	8,911.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	0.00	0.00	0.00	42,772.18	42,772.18	0.00
AUXILIARY SERVICES	0.00	0.00	0.00	404,524.08	196,908.56	207,615.52
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	575,278.74	802,885.07	(227,606.33)
DEBT SERVICES	1,269,806.21	862,723.53	407,082.68	0.00	1,477,967.78	(1,477,967.78)
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>1,269,806.21</b>	<b>862,723.53</b>	<b>407,082.68</b>	<b>1,031,486.00</b>	<b>2,529,444.59</b>	<b>(1,497,958.59)</b>
<b>OTHER FUND SOURCES (USES):</b>						
OTHER FUND SOURCES	0.00	0.00	0.00	404,524.08	196,908.56	207,615.52
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER FUND SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>404,524.08</b>	<b>196,908.56</b>	<b>207,615.52</b>
<b>EXCESS REVS &amp; OTHER SRCS OVER (UNDER) EXPEND &amp; OTHER FUND USES</b>	<b>2,800.10</b>	<b>336,538.57</b>	<b>(333,738.47)</b>	<b>98,215,534.48</b>	<b>97,437,753.74</b>	<b>777,780.74</b>
<b>BEGINNING FUND BALANCE</b>		<b>0.00</b>			<b>379,974.54</b>	
<b>ENDING FUND BALANCE</b>		<b>336,538.57</b>			<b>97,817,728.28</b>	

**PIKE ROAD BOARD OF EDUCATION FISCAL YEAR 2023**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GOVERNMENTAL AND EXPENDABLE TRUST FUNDS**  
**FOR MONTH ENDED JULY, 2023**

EXHIBIT M-II-C

FUND DESCRIPTION	BUDGET	ACTUAL	VARIANCE	TOTAL GOVERNMENTAL & EXPEND TRUST FUNDS		
				BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
STATE REVENUES	0.00	0.00	0.00	23,050,093.73	19,196,716.79	3,853,376.94
FEDERAL REVENUES	0.00	0.00	0.00	1,958,022.31	672,427.44	1,285,594.87
LOCAL REVENUES	102,850.00	172,944.67	(70,094.67)	107,944,261.17	107,302,622.54	641,638.63
OTHER SOURCES	0.00	0.00	0.00	74,374.00	94,414.98	(20,040.98)
<b>TOTAL REVENUES</b>	<b>102,850.00</b>	<b>172,944.67</b>	<b>(70,094.67)</b>	<b>133,026,751.21</b>	<b>127,266,181.75</b>	<b>5,760,569.46</b>
<b>EXPENDITURES:</b>						
INSTRUCTIONAL SERVICES	46,400.00	53,817.41	(7,417.41)	17,966,312.75	13,566,347.25	4,399,965.50
INSTRUCTIONAL SUPPORT SERVICES	7,100.00	9,747.14	(2,647.14)	4,935,567.46	3,633,264.31	1,302,303.15
OPERATION & MAINTENANCE	0.00	0.00	0.00	2,651,851.20	1,873,362.11	778,489.09
AUXILIARY SERVICES	0.00	17,696.60	(17,696.60)	4,519,696.28	3,155,051.92	1,364,644.36
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,493,037.63	1,119,685.58	373,352.05
CAPITAL OUTLAY	0.00	0.00	0.00	1,592,993.37	954,568.14	638,425.23
DEBT SERVICES	0.00	0.00	0.00	1,269,806.21	2,340,691.31	(1,070,885.10)
OTHER EXPENDITURES	30,000.00	100,521.59	(70,521.59)	899,316.66	902,858.99	(3,542.33)
<b>TOTAL EXPENDITURES</b>	<b>83,500.00</b>	<b>181,782.74</b>	<b>(98,282.74)</b>	<b>35,328,581.56</b>	<b>27,545,829.61</b>	<b>7,782,751.95</b>
<b>OTHER FUND SOURCES (USES):</b>						
OTHER FUND SOURCES	8,000.00	200.00	7,800.00	979,998.32	737,437.39	242,560.93
OTHER FUND USES	8,700.00	29,022.58	(20,322.58)	518,687.66	534,626.63	(15,938.97)
<b>TOTAL OTHER FUND SOURCES (USES)</b>	<b>(700.00)</b>	<b>(28,822.58)</b>	<b>28,122.58</b>	<b>461,310.66</b>	<b>202,810.76</b>	<b>258,499.90</b>
<b>EXCESS REVS &amp; OTHER SRCs OVER (UNDER) EXPEND &amp; OTHER FUND USES</b>	<b>18,650.00</b>	<b>(37,660.65)</b>	<b>56,310.65</b>	<b>98,159,480.31</b>	<b>99,923,162.90</b>	<b>(1,763,682.59)</b>
<b>BEGINNING FUND BALANCE</b>		<b>201,315.05</b>			<b>4,809,677.61</b>	
<b>ENDING FUND BALANCE</b>		<b>163,654.40</b>			<b>104,732,840.51</b>	