

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

FISCAL YEAR 2023

EXHIBIT M-I-A

FUND TYPES & ACCT GRPS DESCRIPTION	***** GOVERNMENTAL *****				PROPRIETARY ENTERPRISE/ INTERNAL	FIDUCIARY TRUST & AGENCY	ACCT GRPS F/A & LONG TERM DEBT	EXHIBIT M-I-A TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS				
<b>ASSETS &amp; OTHER DEBITS:</b>								
CASH	4,523,956.82	768,427.69	469,875.19	98,478,695.79	0.00	196,423.57	0.00	104,437,379.06
INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RECEIVABLES	0.00	77.00	0.00	0.00	0.00	0.00	0.00	77.00
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>4,541,177.61</b>	<b>837,306.33</b>	<b>469,875.19</b>	<b>98,478,695.79</b>	<b>0.00</b>	<b>196,423.57</b>	<b>165,614,119.70</b>	<b>270,137,598.19</b>
<b>LIABILITIES &amp; FUND EQUITY:</b>								
<b>LIABILITIES:</b>								
SALARIES & BENEFITS	25,507.79	0.00	0.00	0.00	0.00	0.00	0.00	25,507.79
PAYROLL W/H & DEDUCTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLAIMS PAYABLE	0.00	948.17	0.00	0.00	0.00	0.00	0.00	948.17
OTHER PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	0.00	(34,234.30)	0.00	0.00	0.00	0.00	0.00	(34,234.30)
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>25,507.79</b>	<b>(33,286.13)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>153,115,225.25</b>	<b>153,107,446.91</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	724,152.51	303,185.04	0.00	207,615.52	0.00	56,336.50	0.00	1,291,289.57
UNRESERVED FUND BALANCE	3,791,517.31	567,407.42	469,875.19	98,271,080.27	0.00	140,087.07	0.00	103,239,967.26
<b>TOTAL FUND EQUITY</b>	<b>4,515,669.82</b>	<b>870,592.46</b>	<b>469,875.19</b>	<b>98,478,695.79</b>	<b>0.00</b>	<b>196,423.57</b>	<b>12,498,894.45</b>	<b>117,030,151.28</b>
<b>TOTAL LIAB &amp; FUND EQUITY</b>	<b>4,541,177.61</b>	<b>837,306.33</b>	<b>469,875.19</b>	<b>98,478,695.79</b>	<b>0.00</b>	<b>196,423.57</b>	<b>165,614,119.70</b>	<b>270,137,598.19</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

EXHIBIT M-II-A

FUND DESCRIPTION	***** GENERAL *****			***** SPECIAL REVENUE *****		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	20,570,068.71	14,987,865.72	5,582,202.99	0.00	0.00	0.00
FEDERAL REVENUES	0.00	60.00	(60.00)	1,923,120.60	522,369.63	1,400,750.97
LOCAL REVENUES	6,331,268.46	4,831,680.80	1,499,587.66	2,463,000.00	2,255,878.51	207,121.49
OTHER SOURCES	58,275.00	74,627.27	(16,352.27)	4,000.00	5,897.91	(1,897.91)
TOTAL REVENUES	26,959,612.17	19,894,233.79	7,065,378.38	4,390,120.60	2,784,146.05	1,605,974.55
EXPENDITURES:						
INSTRUCTIONAL SERVICES	15,694,307.12	10,969,867.57	4,724,439.55	1,926,498.51	1,207,134.60	719,363.91
INSTRUCTIONAL SUPPORT SERVICES	4,466,270.58	3,035,700.34	1,430,570.24	394,496.88	196,469.40	198,027.48
OPERATION & MAINTENANCE	2,264,538.02	1,589,457.07	675,080.95	1,300.00	35,982.11	(34,682.11)
AUXILIARY SERVICES	2,088,011.63	1,324,333.52	763,678.11	1,894,574.33	1,392,457.02	502,117.31
GENERAL ADMINISTRATIVE SERVICES	1,292,735.84	909,874.63	382,861.21	173,959.42	87,772.98	86,186.44
CAPITAL OUTLAY	458,714.63	28,814.31	429,900.32	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	560,922.73	185,732.14	122,661.79	185,342.68	(62,680.89)
TOTAL EXPENDITURES	27,011,232.69	18,418,970.17	8,592,262.52	4,513,490.93	3,105,158.79	1,408,332.14
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	133,705.51	73,294.02	60,411.49	432,426.36	372,129.43	60,296.93
OTHER FUND USES	329,487.66	334,487.66	(5,000.00)	180,500.00	109,606.41	70,893.59
TOTAL OTHER FUND SOURCES (USES)	(195,782.15)	(261,193.64)	65,411.49	251,926.36	262,523.02	(10,596.66)
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	(247,402.67)	1,214,069.98	(1,461,472.65)	128,556.03	(58,489.72)	187,045.75
BEGINNING FUND BALANCE		3,301,599.84			929,082.18	
ENDING FUND BALANCE		4,515,669.82			870,592.46	

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

EXHIBIT M-II-B

FUND DESCRIPTION	***** DEBT SERVICE *****			***** CAPITAL PROJECTS *****		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	844,995.26	780,552.26	64,443.00	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	336,092.64	91,518.41	98,333,306.66	98,342,901.72	(9,595.06)
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,272,606.31	1,116,644.90	155,961.41	98,556,271.40	98,904,514.78	(348,243.38)
EXPENDITURES:						
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	289,053.74	701,142.57	(412,088.83)
DEBT SERVICES	1,269,806.21	646,769.71	623,036.50	0.00	52,967.78	(52,967.78)
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,269,806.21	646,769.71	623,036.50	745,261.00	1,002,702.09	(257,441.09)
OTHER FUND SOURCES (USES):						
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
TOTAL OTHER FUND SOURCES (USES)	0.00	0.00	0.00	404,524.08	196,908.56	207,615.52
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	2,800.10	469,875.19	(467,075.09)	98,215,534.48	98,098,721.25	116,813.23
BEGINNING FUND BALANCE		0.00			379,974.54	
ENDING FUND BALANCE		469,875.19			98,478,695.79	

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 JUNE, 2023

\*\*\*\* EXPENDABLE TRUST \*\*\*\*

EXHIBIT M-II-C

FUND DESCRIPTION	**** EXPENDABLE TRUST ****			TOTAL GOVERNMENTAL & EXPEND TRUST FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>						
STATE REVENUES	0.00	0.00	0.00	21,638,028.71	16,330,031.04	5,307,997.67
FEDERAL REVENUES	0.00	0.00	0.00	1,923,120.60	522,429.63	1,400,690.97
LOCAL REVENUES	102,850.00	163,841.70	(60,991.70)	107,658,036.17	105,930,395.37	1,727,640.80
OTHER SOURCES	0.00	0.00	0.00	62,275.00	80,525.18	(18,250.18)
<b>TOTAL REVENUES</b>	<b>102,850.00</b>	<b>163,841.70</b>	<b>(60,991.70)</b>	<b>131,281,460.48</b>	<b>122,863,381.22</b>	<b>8,418,079.26</b>
<b>EXPENDITURES:</b>						
INSTRUCTIONAL SERVICES	46,400.00	50,929.32	(4,529.32)	17,676,116.63	12,236,842.49	5,439,274.14
INSTRUCTIONAL SUPPORT SERVICES	7,100.00	9,047.64	(1,947.64)	4,867,867.46	3,241,217.38	1,626,650.08
OPERATION & MAINTENANCE	0.00	0.00	0.00	2,308,610.20	1,668,211.36	640,398.84
AUXILIARY SERVICES	0.00	17,696.60	(17,696.60)	4,387,110.04	2,931,395.70	1,455,714.34
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,466,695.26	997,647.61	469,047.65
CAPITAL OUTLAY	0.00	0.00	0.00	747,768.37	729,956.88	17,811.49
DEBT SERVICES	0.00	0.00	0.00	1,269,806.21	699,737.49	570,068.72
OTHER EXPENDITURES	30,000.00	89,738.62	(59,738.62)	899,316.66	836,004.03	63,312.63
<b>TOTAL EXPENDITURES</b>	<b>83,500.00</b>	<b>167,412.18</b>	<b>(83,912.18)</b>	<b>33,623,290.83</b>	<b>23,341,012.94</b>	<b>10,282,277.89</b>
<b>OTHER FUND SOURCES (USES):</b>						
OTHER FUND SOURCES	8,000.00	200.00	7,800.00	978,655.95	642,532.01	336,123.94
OTHER FUND USES	8,700.00	1,521.00	7,179.00	518,687.66	445,615.07	73,072.59
<b>TOTAL OTHER FUND SOURCES (USES)</b>	<b>(700.00)</b>	<b>(1,321.00)</b>	<b>621.00</b>	<b>459,968.29</b>	<b>196,916.94</b>	<b>263,051.35</b>
<b>EXCESS REVS &amp; OTHER SRCS OVER (UNDER) EXPEND &amp; OTHER FUND USES</b>	<b>18,650.00</b>	<b>(4,891.48)</b>	<b>23,541.48</b>	<b>98,118,137.94</b>	<b>99,719,285.22</b>	<b>(1,601,147.28)</b>
<b>BEGINNING FUND BALANCE</b>		<b>201,315.05</b>			<b>4,811,971.61</b>	
<b>ENDING FUND BALANCE</b>		<b>196,423.57</b>			<b>104,531,256.83</b>	