

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA

INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED DECEMBER 31, 2006

Prepared by:

Financial Reporting Accounting Department Division of Financial Management

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA

Interim Financial Statements For the Six Months Ended December 31, 2006

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THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA COMBINED BALANCE SHEET - (MODIFIED ACCRUAL) ALL FUND TYPES DECEMBER 31, 2006 (With prior year comparative totals)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPE	PRIVATE PURPOSE TRUST	TOTALS (MEMORANDUM ONLY)		
ASSETS:	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	FLORIDA FUTURE EDUCATORS	DECEMBER 2006	PRIOR YEAR (RESTATED)	
Cash and investments Accounts and interest receivable Due from other governments or agencies Due from other funds	\$ 606,192,902.66 31,051.08 2,694,944.90	\$ 334,931.87 1,014,216.73 5,675,833.89	\$ 34,506,010.78 - - -	\$ 765,982,588.13 	\$ 1,813,770.84 - - -	\$ 528,178.72 - -	\$ 1,409,358,383.00 1,045,267.81 44,301,501.39	\$ 1,276,365,792.77 1,168,696.74 100,885,696.84 378,844.93	
Inventories and prepaid expenses	4,745,116.02	1,108,988.75				-	5,854,104.77	9,007,259.10	
TOTAL ASSETS	\$ 613,664,014.66	\$ 8,133,971.24	\$ 34,506,010.78	\$ 801,913,310.73	\$ 1,813,770.84	\$ 528,178.72	\$ 1,460,559,256.97	\$ 1,387,806,290.38	
LIABILITIES AND FUND EQUITY LIABILITIES:									
Accounts and contracts payable and accrued items	8,855,072.65	5,580,660.13	-	3,554,514.37	-	-	17,990,247.15	1,155,667.66	
Accrued payroll taxes, deductions and fringe benefits	3,618,683.72	7,864,021.56	-	1,488,944.30	1,875,233.82	-	14,846,883.40	13,290,344.16	
Due to other governments or agencies	9,440.65	-	128,993.82	-	-	-	138,434.47	726,268.25	
Retainage payable on contracts	-	-	-	22,694,467.44	-	-	22,694,467.44	32,884,350.56	
Tax anticipation notes payable	85,000,000.00	-	-	-	-	-	85,000,000.00	55,000,000.00	
Commercial paper payable	-	-	-	250,000,000.00	-	-	250,000,000.00	250,000,000.00	
Deposits payable	850,283.80	-	-	-	-	-	850,283.80	12,650,088.85	
Deferred revenue	765,084.39	14,831,765.86	-	3,281,911.00		-	18,878,761.25	43,989,587.34	
TOTAL LIABILITIES	99,098,565.21	28,276,447.55	128,993.82	281,019,837.11	1,875,233.82		410,399,077.51	409,696,306.82	
FUND EQUITY:									
Contributed capital	-	-	-	-	-	-	-	-	
Retained earnings (deficit) - unreserved	-		-	-	(61,462.98)	-	(61,462.98)	(660,515.67)	
Fund balances reserved:					(,				
Reserved for inventory	4,744,026.00	1,104,688.75	-	-	-	-	5,848,714.75	462,435.55	
Reserved for board contingency	39,400,000.00	-	-	-	-	-	39,400,000.00	31,400,000.00	
Reserved for debt service	-	-	34,377,016.96		•	-	34,377,016.96	55,352,239.80	
Reserved for scholarships	-	-	-	-	-	528,178.72	528,178.72	532,702.53	
Fund balances unreserved:									
Designated for construction projects	-	-	-	520,893,473.62	-	-	520,893,473.62	118,802,559.21	
Designated for appropriations	470,421,423.45	(21,247,165.06)	-	-	-	-	449,174,258.39	772,220,562.14	
Undesignated	-					-		-	
TOTAL FUND EQUITY	514,565,449.45	(20,142,476.31)	34,377,016.96	520,893,473.62	(61,462.98)	528,178.72	1,050,160,179.46	978,109,983.56	
TOTAL LIABILITIES AND FUND EQUITY	\$ 613,664,014.66	\$ 8,133,971.24	\$ 34,506,010.78	\$ 801,913,310.73	\$ 1,813,770.84	\$ 528,178.72	\$ 1,460,559,256.97	\$ 1,387,806,290.38	

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES AND PRIVATE PURPOSE TRUST FUND FOR THE PERIOD ENDED DECEMBER 31, 2006

(With prior year comparative totals)

	(vvitn prior year comparative totais)				PRIVATE PURPOSE TRUST	TOTALS (MEMORANDUM ONLY)		
REVENUES:	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FLORIDA FUTURE EDUCATORS	DECEMBER 2006	PRIOR YEAR (RESTATED)	
Local sources:	* 7 10 7 00 050 01	•	* 00 757 101 51	• • • • • • • • • • • • • • • • • • •	^	* 1 000 000 77	* 005 047 007 04	
Ad valorem taxes	\$ 740,798,953.91	\$ -	\$ 20,757,461.51	\$ 259,350,478.35	\$-		\$ 825,047,207.34	
Sales tax	404 457 40	40.000 754.04	-	36,623,048.87	-	36,623,048.87	36,065,498.21	
Food service sales	184,457.49	12,338,754.34	-	-	-	12,523,211.83	10,740,850.19	
Interest income and other	<u>18,574,005.96</u> 759,557,417.36	2,131,398.15 14,470,152.49	<u>1,707,999.97</u> 22,465,461.48	17,516,059.62 313,489,586.84	<u>39,995.39</u> 39,995.39	<u>39,969,459.09</u> 1,110,022,613.56	35,854,859.21 907,708,414.95	
Total local sources	759,557,417.36	14,470,152.49	22,405,401.48	313,489,586.84	39,995.39	1,110,022,013.50	907,708,414.95	
State sources:	120 817 207 00					120 817 207 00	167 848 270 00	
Florida education finance program Other	130,817,397.00 125,888,198,63	1.105.886.47	-	-	-	130,817,397.00 126,994,085,10	167,848,279.00 114,451,435,25	
	256,705,595.63	1,105,886.47				257,811,482.10		
Total state sources	256,705,595.63	1,105,886.47	<u>-</u>			257,811,482.10	282,299,714.25	
Federal sources: Food service sales		44 057 740 20				44 057 740 20	40 500 000 00	
	2 000 540 49	14,657,716.30	-	-	-	14,657,716.30	16,580,939.83	
Other	2,096,546.48	1,341,323.04 15,999,039.34	·	· · ·		3,437,869.52 18,095,585.82	43,117,651.61 59,698,591.44	
Total federal sources TOTAL REVENUES			22,465,461.48	212 400 506 04	39,995.39			
TOTAL REVENUES	1,018,359,559.47	31,575,078.30	22,405,401.48	313,489,586.84	39,995.39	1,385,929,681.48	1,249,706,720.64	
EXPENDITURES: Current:								
Instructional services	392,869,511.66	21,321,403.43				414,190,915.09	369,694,184.61	
Instructional support services	46.226.970.29	20,566,541.70	-	-	-	66,793,511.99	66,730,675.24	
Instructional related technology	2,329,393.12	139,822.22	-	-	-	2,469,215.34	00,730,073.24	
Pupil transportation services	2,329,393.12 21,950,503.42	1,214,033.37	-	-	-	23,164,536.79	20,550,264.26	
Operation and maintenance services	79,227,889.13	1,129,332.25	-	-	-	80,357,221.38	72,933,970.68	
School administration	60,417,395.72	256,525.83	-	-	-	60,673,921.55	52,504,191.46	
General administration		53,952.64	-	10,000,58	-	10,874,925.88		
Food service	10,809,982.66		-	10,990.58	-	25,202,618.51	11,574,076.77 23,897,551.51	
School activities	-	25,202,618.51	-	-	-	25,202,616.51	5,500.28	
Community services and other	10,660,338.24	- 1,827,856.91	-	-	36,215.12	- 12,524,410.27	10,529,830.73	
Capital outlay:	10,000,336.24	1,027,030.91	-	-	30,215.12	12,524,410.27	10,529,630.73	
Facilities acquisition and construction	187,838.81	25,493.33		138.735.358.33		138.948.690.47	359.117.079.43	
	187,838.81	25,493.33	-		-			
Other capital outlay	-	-	-	68,732,684.52	-	68,732,684.52	(159,559,804.99)	
Debt service:			64.115.000.00			64.115.000.00	54,340,000.00	
Retirement of principal	1,136,082.37	-	- / -/	3,384,137.02	-	36,350,415.18		
Payment of interest	1,130,082.37	-	31,830,195.79		-		33,590,432.55	
Dues, fees and other TOTAL EXPENDITURES	625,815,905.42	71,737,580.19	786,455.75 96,731,651.54	<u>287,902.68</u> 211,151,073.13	36,215.12	1,074,358.43 1,005,472,425.40	<u>1,929,380.45</u> 917,837,332.98	
TOTAL EXPENDITORES	623,613,903.42	71,737,560.19	90,731,031.34	211,151,073.13	30,213.12	1,005,472,425.40	917,037,332.90	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	392,543,654.05	(40,162,501.89)	(74,266,190.06)	102,338,513.71	3,780.27	380,457,256.08	331,869,387.66	
	332,343,034.03	(40,102,001.03)	(14,200,130.00)	102,330,313.71	5,100.21	300,437,230.00	331,003,307.00	
OTHER FINANCING SOURCES (USES):								
Operating transfers in	21,150,000.00	-	-	-	-	21,150,000.00	16,472,580.00	
Operating transfers out	-	-	-	(21,150,000.00)	-	(21,150,000.00)	(16,472,580.00)	
and refunded debt	-	-	-	-	-	-	10,490,000.00	
Payment of refunded bonds	-	-	(20,563,500.00)	-	-	(20,563,500.00)	(76,440,000.00)	
Proceeds from loss recoveries	1,685,946.15	-	-	1,784,233.59	-	3,470,179.74	2,099,226.54	
Proceeds from sale of fixed assets and other		-	<u> </u>	2,000,000.00		2,000,000.00	2,907.00	
TOTAL OTHER FINANCING SOURCES (USES)	22,835,946.15		(20,563,500.00)	(17,365,766.41)	-	(15,093,320.26)	(63,847,866.46)	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)								
EXPENDITURES AND OTHER FINANCING USES	415,379,600.20	(40,162,501.89)	(94,829,690.06)	84,972,747.30	3,780.27	365,363,935.82	268,021,521.20	
BEGINNING FUND BALANCES	99,185,849.25	20,020,025.58	129,206,707.02	435,920,726.32	524,398.45	684,857,706.62	710,748,978.03	
ENDING FUND BALANCES	\$ 514,565,449.45	\$ (20,142,476.31)	\$ 34,377,016.96	\$ 520,893,473.62	\$ 528,178.72	\$ 1,050,221,642.44	\$ 978,770,499.23	

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET TO ACTUAL - (MODIFIED ACCRUAL BASIS) FOR THE PERIOD ENDED DECEMBER 31, 2006

Interest Roome 13,075,612,00 4,382,603,67 (b3,16,24,377) 224 3,14,175 Total scat sources 1,027,110,072,76 2,703,07,417,30 (b3,024,137,07,07,00) 5,03,77,17,30 (b3,024,137,07,07,00) 5,03,77,17,30 (b3,024,137,07,07,00) 5,07,17,07,30 State sources 1,002,110,072,76 1,003,07,107,300 (b3,024,120,07,00) 5,07,17,07,00 5,07,07,00,00 7,07,17,07,00 5,07,07,07,00 5,07,07,07,00 5,07,07,07,00 5,07,07,00,00 7,07,17,07,00 5,07,07,00,00 7,07,17,07,00 5,07,07,00,00 5,07,07,00,00 5,07,07,00,00 5,07,07,00,00 5,07,07,00,00 5,07,07,00,00 5,07,07,00,00 5,07,07,00,00 5,07,07,00,00 5,07,07,00,00 5,07,00,00 5,07,00,00 5,07,00,00 5,07,07,00,00 1,07,07,00,00 5,07,00,00	REVENUES	BUDGET	DECEMBER 2006	VARIANCE FAVORABLE (UNFAVORABLE)	% OF BUDGET	PRIOR YEAR (RESTATED)
Chicara fee 17,000,000 6,015,331 19 (6,844,68,81) 27,85 7,144,01 Course fee 1,400,000 30,27,27 (1,017,144,81) 27,8 7,144,01 Minestilinona 13,07,615,100 33,05,814,20 33,05,814,20 25,0 13,14,77 Table cal source 1,007,1102,727 79,000,711,30 (207,902,462,46,40) 74,00 74,00 Statis sources 1,007,1102,727 79,000,711,30 (207,902,462,46,40) 74,00		¢ 075 040 000 00		(40.4.0.40, 74.0.40)	050/	¢ 500.000.000.40
Consist free 1,400.00.00 332,27.8.2 (1,01.774.56) 470.06 Missilianova 118,674.307.76 0.776.314.64 (1,01.774.56) 0.96 1.375.315 Missilianova 118,674.307.76 0.776.314.64 (1,01.074.316) 0.96 1.037.710 State sources 118,674.307.76 0.776.314.64 (1,01.074.316) 0.977.710 0.97		· · · · · · · · · · · · · · · ·				
Recent Inferent Index 3.400,000.00 331,726.10 (100,827,200,014) 100,000,007 110,331,941.40 100,000,007 110,000,000 110						
Interest income 13.875.912.00 4.380,593.57 (9.515,694.43) 224 3.14.175 Total local sources 1.06.014.027 7.70 7.700,074.71.55 (201,702,456.44) (10.014,42.22) 7.75 6.80,771.75 State sources 1.06.014.91.07 7.700,074.77.75 (201,702,456.47) (201,702,456.47) (201,704,600,00) 6.77,775 (201,704,600,00) 6.77,775 (201,704,600,00) 6.77,775 (201,704,600,00) 6.77,775,770 (201,704,600,00) 6.77,774,775 (201,704,600,00) 6.77,774 (201,704,600,00) 6.77,774,775 (201,704,600,00) 6.77,774,775 (201,704,600,00) 6.77,774,775 (201,704,600,00) 6.77,774,775 (201,704,600,00) 6.77,774,775 (201,704,600,00) 6.77,774,775 (201,704,600,00) (77,714,725,00) (201,704,600,00) (77,714,725,00) (201,704,600,00) (77,714,725,00) (201,704,700,700) (201,714,725,00) (201,704,700,700) (201,714,725,716,70) (201,702,700,714,725,716,70) (201,702,700,714,725,716,70) (201,702,700,714,725,716,70) (201,702,700,714,725,774,716,71,726,716,70) (201,702,700,714,725,774,716,71,726,716,71,726,716,726,716,726,716,726,716,726,716,726,776,7174,726,776,726,774,726			· · · · · ·			1.476.316.39
Machine Laboratoria 11662432776 5783.3454 (110.861.04.22) 9% 6.527.15 State source:						3,144,179.37
Total local sources 1,027,119,972,76 793,57,477,36 (287,682,465,40) 74% 617,027,350 BM SUNCES 138,81411,00 129,817,327,00 (398,99,11,00) 57% 77,748,277 Workfors downgenet performance 28,044,916,00 14,201,780,00 (14,021,180,00) 57% 14,271,122 Instruction instring 28,044,916,00 14,201,780,00 (17,438,120,00) 67% 14,271,122 Instruction instring 28,044,916,00 14,201,780,00 (17,438,120,00) 68% 14,472,123 Class as relation 14,421,434,40 70,075,224,20 6,81,40 100 100% 14,877,208 School resognition 12,735,199,62 2,515,574,83 (14,326,236,99) 69% 22,224,426 For all state sources 27,43,495,202 2,555,74,83 (14,326,56,30) 98% 177% For all state sources 27,44,952,60 22,224,426 00% 2,224,426 00% 2,224,426 For all state sources 27,44,952,60 12,02,000 11,02,426,40 00% 2,224,426 00% 12,72,	Miscellaneous					6,537,715.13
Pinta education finance program 138,816,411.00 138,817,287.00 (5,890,140,00) 96% 177,456,707 Transportation 22,617,257.00 14,07,700,00 (7,74,81,107,00) 557,700,00 (7,74,81,207,00) 557,700,00 557,700,00 557,700,00 557,711,712,720,00 557,700,00 557,711,712,720,00 557,711,712,711,711						617,667,350.68
Workfore development performance 11,110,197.00 6,277,095.00 (7,853,170,200) 51% 7,255.00 Destinational matrixes 12,474,122 26,44,184.00 14,073,122 0,000 14,073,122 0,000 14,073,122 0,000 0,074,123,182.00 0,000 14,073,122 0,000 0,074,124,144,143,100 0,074,124,144,143,100 0,075,020,00 0,010 14,073,122 0,000 0,014,144,144,143,00 0,075,020,00 0,014,144,144,143,00 0,000 1,045,020 0,000 1,045,020 0,000 1,045,020 0,000 1,045,020 0,000 1,045,020 0,000 1,045,020 0,000,00 0,000,00 0,000,00 0,000,00 0,000,00 2,000,316,00 0,000,00 2,000,316,00 0,000,00 2,000,00,00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Transportation Instructional matrixed biology 28,044,916.00 14,021,736.00 (04,023,180,00) 69% 14,478,259 Description Entructional matrixed biology 14,221,036,00 14,001,038,00 (14,023,180,00) 69% 14,478,259 School recognition 112,751,190,00 10,751,296,20,00 0,811,00 10,725,242,00 6,811,00 10,725,242,00 6,811,00 10,725,242,00 6,811,00 10,725,242,00 6,811,00 10,725,242,00 6,811,00 10,725,242,00 6,811,00 10,725,242,00 6,811,00 10,725,242,00 6,811,00 10,722,946,99 6,99 222,224,457 6,99 6,99 222,224,457 6,99 6,99 222,224,457 6,99 6,99 222,224,457 6,90 6,99 222,224,457 6,90 6,99 222,224,458 11,17,92 6,99 222,224,458 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 11,17,92 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>167,848,279.00</td></td<>						167,848,279.00
Instructional materials 16,72,276.00 14,001,883.00 (C,470,883.00) 89% 14,477,822.00 Descretionary totary 16,421,1434.00 T0,075,242.20 (C,470,882.00) 69% 51,233.00 Case see reduction 16,421,1434.00 T0,075,242.20 (C,470,882.00) 69% 51,233.00 Teacher leading allocation 2,409,318.02 2,209,316.03 (C,470,882.00) 697,84 Teacher leading allocation 2,409,318.02 2,209,316.03 (C,470,882.00) 697,85 Teacher leading allocation 2,409,318.02 2,209,316.03 (C,470,882.00) 651,85 (C,470,882.00) 67,85 Teacher leading allocation 2,409,316.02 2,209,316.03 (C,470,882.00) 697,85 77,222,27,97 Total services 17,000,00 6,651,45 (C,430,453,45) 199,77 172,77,77 172,77,77,77 12,726,077 696,523,87,85,611 797,89 197,759,79 197,759,79 Total deval sources 1,400,663,653,83 1,101,500,664,77 698,524,648 197,759,516 197,759,516 197,759,516 197,759,516 197,759,5						7,856,670.00
Discretionary latery 8.4.46.922.00 775.500.00 (7,741,22.00) 9% 51.325.008 Class as activation 10.75,191.00 10.72,052.00 6.861.00 100% 10.422,00 School recognition 10.75,191.00 10.72,052.00 6.861.00 100% 10.422,00 Tachor training increation 2.000.316.00 2.000.316.00 10.05,002.00 100% 11.155,002.00 Tachor training increation 2.010.316.00 2.200.75,003.05.30 (11.07,02,002.00 95% 2.224,045.55 Fideral information 2.0400.000 1.77,76.13 (10.348.55) 39% 75% 272,22.17 Rot Cr 6.600.000.00 2.27,053.67 (402,046.53.21) 6% 12.72.007 Rot Cr 6.600.000.00 2.200.654.64 307.000.02 2.200.654.64 307.000.02 2.200.654.64.81 107.13.51 10.17.13.51 10.17.13.51 10.17.13.51 10.17.13.51 10.17.13.51 10.17.13.51 10.17.13.51 10.17.13.51 10.17.13.51 10.17.13.51 10.17.13.51 10.17.13.51 10.17.13.51 10.17.13.51 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
Class abc reduction 144.211.43.00 70.075.42.00 (74.135.82.00) 49% 51.235.00 Public struin induncing Public struin induncing PTS 1598.62 2.809.316.00 2.809.316						14,476,259.00
School recognition 10,725,519.00 10,742,022.00 6,881.00 100,681.10 Public School storphysics 2,983,316.00 2,993,316.00 100,725,751.00 100,725,751.00 Table storphysics 372,498,562.62 256,706.596.63 1(16,702,986.90) 69%. 272,224,757 Federal sources 372,498,562.62 256,706.596.63 1(16,702,986.90) 69%. 272,224,757 Federal sources 170,000.00 6,651.54 1(10,425,986.90) 29%. 1132,204 Total storp sources 2,600.00.00 2,400,000 138,024.94 138,024.94 138,024.94 Total storp sources 3,067,000.00 2,000,00.00 2,000,000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>51 325 806 00</td></td<>						51 325 806 00
Public subolitechnology - - - 1 1.877.203 Teacher Hand program 2.258.356.00 2.569.376.03 11.955.476.03 10006 Teacher Hand program 2.258.356.00 2.569.376.03 11.955.476.03 11.955.476.03 Federal import 373.446.562.42 2.569.376.03 11.955.476.03 11.955.476.03 Federal import 6.500.00 2.4706.397.776 10.0346.559 39% Rodical informationent 2.400.00.00 1.741.776.12 (605.223.80 77% 11.175.66 Medical informationent 2.400.00.00 1.741.76.12 (605.223.80 77% 11.175.66 Total Kersmources 3.087.000.00 2.098.545.48 (677.453.352) 69% 1278.697 Instructional medicancines 1.045.885.69.38 1.018.399.550.40 439% 249.899.330 Propi protomel services 31.224.976.65 1.443.108.65 17.333.510.27 43% 445.53.57 Instructional acturiculum development services 31.224.976.65 1.44.91.085.65 17.333.510.27 43% 445.53.67						10,495,215.00
Teacher training allocation 0.000 Teacher tealing allocation 0.701 158 662 2.900.316.00 1.650/64.03 1.650/64.03 0.00% 2.384.850 Pederal sources 57/30.556.822 2.260.760,506.63 0.976 2.384.850 0.99% 2.272.21.176 Pederal sources 17.00.000 6.651.46 1(10.348.65) 39% 17.85.264 ROTC 6.600.000 2.740.9357 (462.900.010) 39% 11.58.264 Total certain temenent 2.400.00.00 1.744.761.82 (499.522.819) 77.95 691.167.594 Control 1.405.885.485.38 1.016.389.659.47 (485.325.817.91) 73% 691.167.594 Control 1.405.885.485.38 1.016.389.659.47 (485.325.875.91) 73% 691.167.594 Control 1.405.865.576 1.938.240.08 2.4.405.239.52 44% 7.33.394 Instructional services 1.937.66 1.414.143.133.117.230.15.02 44% 7.33.393 Pupi parconnal services 1.937.67.06 456.49.4337.17 456.44.453.877 7.33.393 7.33.393 <td></td> <td>-</td> <td>-</td> <td>-</td> <td>,.</td> <td>1,667,208.00</td>		-	-	-	,.	1,667,208.00
Miscelareous 9,775,1598,62 5,155,574.63 (116,702,966,902,439) 55%, 9,272,247,175 Federal sources: 17,000,00 6,651,45 (116,702,966,903,376, 117,706,223,88) 771,503,625 Modelar circle 17,000,00 2,470,539,552 (116,702,966,903,376, 1138,024,44) 115,702,106,903,376, 1138,024,44 Total federal sources 3,067,000,00 2,006,646,44 (107,063,552) 089%, 127,66,67 Total federal sources 3,067,000,00 2,006,646,44 (107,063,552) 089%, 127,66,67 Current: Instructional services 0,062,263,078,06 322,469,511,66 515,303,566,40 43%, 446,802,238,52 44%, 17,791,518 Instructional services 0,062,263,078,06 322,489,01 10,556,857,20 4,798,238,30 10,356,850,20 4,798,238,20 4,798,238,20 4,798,238,20 4,798,238,20 4,798,238,20 4,798,238,20 4,798,238,20 4,798,238,20 4,798,238,20 4,798,238,20 4,298,718,158 10,771,158 10,771,158 10,556,568,21 4,398,448,21 10,556,568,21 4,383,448,158 10,771,158 10,856,856,32 4,498,453,857 2,404,62,338,22		-	-	-		601,098.00
Total state sources 373.488,562.82 258.705.588.63 (116,792,968.99) 99% 272.224,716 Federal sources 17,000.00 6,651.45 (116,792,968.99) 99% 172.224,176 ROTC 050,000 2,4703,577 (422,866.30) 39% 153.204 Maccinances 2,400,000 138,024.94 (116,792,968.95) 39% 1,117,882 Total services 3,007,000.00 2,400,500.40 (116,792,968.95) 9% 1,272,007 Total federal sources 3,007,000.00 2,400,523.85 (116,792,968.95) 1,270,007 Contract 1,403,885,455.85 1,018,359,559.47 (385,325,875,31) 73% 891,167,594 EXPENSIVERS 1,403,885,400 19,333,240.08 2,4,405,238.82 44% 13,791,518 13,733,359 Instructional additional sources 16,556,505,76 7,962,383.03 10,556,668,73 445,83,367 1,333,146,51 31% 2,293,931,132 3,331,856,51 44,843,387 2,293,931,132 3,331,856,51 3,331,856,51 3,331,856,51 1,332,418,333,41 1,533,429,223,331,334,5	Teacher lead program	2,909,316.00	2,909,316.00	-	100%	1,195,664.00
Federal insurance: 17.000.00 6,651.45 (10,348.55) 39% Poderal imburament: 2400.00.00 127,095.37 (402,966.33) 38% 158.204 Modical rimburament: 2400.00.00 138,244.24 (302,452.3) 65% 127.0 gr TOTAL REVENUES: 3057.00.00 138,246.24 (302,452.3) 65% 127.0 gr Current: instructional services 3052.00.00 392,689,511.66 515,393,566.40 43% 949,065.35 Pupi personnel services 189,526,077.00.6 392,689,511.66 515,393,566.40 43% 778,318 Instructional and curroutum development services 18,556,565.56 107,738,455.1 31% 60,033,838.8 2,223,931.2 32,313.02 46% 12,320,189 Instructional and services 14,556,563,61.14 65,566,563.1 60,033,985.76 12,333,130.2 45% 12,556,563,61.1 60,033,985.76 12,333,130.2 46% 12,320,189 14,116,702.50 14,116,702.50 12,333,130.2 46% 13,220,189 14,117,102.50 14,117,102,103,103,102,145,14,14,156,145,145,145,145,145,145,145,1	Miscellaneous	9,751,599.62	5,155,574.63	(4,596,024.99)	53%	2,384,855.50
Pederal impact 17,000,00 6,651.45 (10,348.55) 39% ROTC 650,000,00 17,047,761.12 (402,966.3) 39% 1117.652 Medical reinbursement 2,400,000,00 17,047,761.12 (402,966.3) 39% 1,117.652 TOTAL REVENUES 138,024.44 (308,238.66) 77% (117,652.56) 1276.06) Current: Instructional services 0.06,263,078.06 302,209,511.66 515,393.664.0 43% 349,806.398 Instructional services 0.06,263,078.05 302,209,511.66 515,393.664.0 43% 7353.599 Instructional services 143,344,488.60 118,393,240.08 10,723,151.302 40% 7353.599 Instructional services 13,724,786.55 14,491,003.50 17,723,133.24 47% 7353.599 Instructional setter lethonlogy 5,343,848.0 2,229,393.13 3,011,845.51 31% 6,033,789 Instructional setter lethonlogy 5,343,869 2,229,393.13 3,011,845.81 45% 2,049,001% Total services 44,174,939.05 2,185		373,498,562.62	256,705,595.63	(116,792,966.99)	69%	272,224,176.50
ROTC 650,000.00 247,093.97 (402,900.03) 38% 1182,223 Madical rimbursement 2,400,000.00 138,024.94 (138,024.94 (138,024.94 (138,024.94 (138,024.94 (138,024.94 (138,024.94 (138,024.94 (138,024.94 (138,024.94 (138,024.94 (138,024.94 (138,024.94 (138,024.94 (138,024.94 (117,017,017,017,017,017,017,017,017,017,						
Medical reinburgement 2.400,000 1,774,778,12 (95,223,80) 71% 1,117,862 Total federal sources 3.007,000,00 2.096,546,48 (970,453,52) 697; 1,117,862 Contral Revenues 3.007,000,00 2.096,546,48 (970,453,52) 697;						-
Miscelareous 138.024.94 138.024.94 138.024.94 TotA Revenues 1.067,000.00 2.096.546.468 (970.455.25) 68% 1.276.677 TotA Revenues 1.018.350.569.47 (385.225.875.91) 73% 991.167.544 EXPENDITURES: Instructional services 902.869.078.06 392.869.511.66 515.393.566.40 42% 44% 1.318.224.94 Instructional services 908.263.078.06 392.869.511.66 515.393.566.40 42% 44% 1.318.220.186 Instructional and curriculum development services 118.386.240.08 24.405.239.52 44% 1.51.220.186 Instructional support services 114.556.977.63 4.484.821.55 117.73.342.51 31% 6.039.838.93 Instruction services 114.556.977.63 4.485.833.12 3.03.144.84.84 44.43.897 Pupit transportation services 144.111.702.20 2.224.428.63 60% 119.505.860 Coreation of plant 134.07.64.93.12 71.086.93.00.77 44.85.897.77 44.85.897.77 45.57.77.197.197.197.197.197.197.197.197.197			· · · · · ·			158,204.83
Total federal sources 3.067.000.00 2.096.546.48 (070.453.55) 68% 1.276.07 EXPENDITURES: 1.018.350.554.47 (385.325.87.59) 73% 891.167.564 Current: Instructional services 908.253.078.06 392.860.511.66 515.393.566.40 43% 349.806.338 Pupid parsonnel services 184.334.848.60 18.038.249.0.8 24.440.523.65.2 44% 17.273.918.02 44% 17.273.918.02 44% 17.233.918.02 44% 17.233.918.02 44% 17.203.918.02 44% 17.203.918.02 44% 17.203.918.02 44% 17.203.918.02 44% 17.203.918.02 44% 17.203.918.02 44% 17.203.918.02 44% 43% 2.049.01% 14.453.857.733 44.558.657.66 17.433.918.02 44% 43% 2.049.01% 14.453.987.733 44.653.987.733 44.653.987.733 44.653.987.733 44.653.987.73 44.653.987.73 44.653.987.73 44.653.987.73 12.01.983.983.77.75 55.295.93.93.12 10.016.938.942.74 44.558.93.787.75 56.939.7393.93 75.906.672.07 43% 52.934.602.7		2,400,000.00			/1%	1,117,862.41
TOTAL REVENUES 1,403,865,333,81 1,018,339,559,477 (385,325,875,91) 7.3% 691,167,594 EXPENDITURES Uurrent: Instructional services 908,263,078,06 392,269,511.66 515,393,566,40 43%, 349,806,335 Instructional services 18,558,505,76 7,892,886,03 10,556,696,73 44%, 7,333,89 Instructional evalues 11,542,476,65 14,491,003,33 17,233,815,51 31%, 6,039,569 Instruction elisted technology 5,543,687,08 2,223,393,12 3,031,945,84 44%, 6,039,569 Instruction elisted technology 5,543,687,08 2,223,393,12 3,031,945,84 44%,523,524 44%, 4,4453,677,03 44,2565,383,41 65,580,01,612,62 42%, 44,4453,677,03 44,255,393,102,71 49%, 2,224,90,61 35,253,4092 35,393,402 35,393,402 35,393,402 35,393,402 35,394,902 35,394,902 35,394,902 35,394,902 35,394,902 35,394,902 35,394,902 35,394,902 35,394,902 35,394,902 35,394,902 35,394,902 35,394,902 35,394,902		3 067 000 00			68%	1,276,067.24
EXPENDITURES: Current: Instructional services 908,263,078,06 392,869,511.66 515,393,566,40 43% 349,806,336 Pupil personnel services 18,334,3488,60 18,938,249,08 24,405,239,52 44% 15,791,518 Instructional and currodum development services 11,724,976,66 14,491,063,61 17,233,783 45% 220,198 Instruction related technology 5,381,339,96 2,323,383,12 3,001,945,84 43% 2,049,058 174,439,066 24,305,033,41 65,990,613,62 42% 44,453,967 Total instructional support services 114,526,977,03 48,556,383,411 65,990,613,62 42% 44,453,967 Operation of plant 134,115,702,60 58,200,00,03,3 75,906,672,07 45% 19,500,588 Central services 14,34,116,702,60 58,200,00,03,3 75,906,672,07 45% 45,547,120,71 45% 19,500,588 Central services 14,34,116,702,60 58,200,00,03,3 75,906,672,07 45% 45,547,278 45% 52,331,427,778 45% 456,472,778 45% 45,547,278 45% 539,77						891,167,594.42
Current: Instructional services 998,263,078,06 392,889,511,66 515,383,566,40 43% 349,806,328 Pupip personnel services 115,585,505,76 7,962,836,03 11,555,687,3 43% 7,353,599 Instructional and curriculum development services 115,586,505,76 7,962,836,03 11,733,445,51 31% 6,039,598 Instructional staff training 115,586,567,06 4,848,821,55 10,713,845,51 31% 6,039,598 Instructional staff training 114,556,977,03 48,555,653,41 65,980,613,62 242% 44,433,967 Pupil transportation services 114,157,029,005 21,950,503,42 22,224,426,63 50% 19,500,598 Operation of plant 14,115,702,900,529 12,018,858,000,53 75,509,672,07 45% 52,334,859,80,17 45% 53,377,80 53,377,80 52,331,859,80,29 65% 6,339,760 50,500,32 96% 6,339,760 50,560,92 96% 6,339,760 50,560,92 96% 6,339,760 50,560,92 96% 6,339,760 50,560,92 96% 6,339,760 50,560,92				<u>, i i , </u>		. <u> </u>
Pupil personnel services 43.343,488.60 18.393,249,08 24.405,239,52 44% 15.795,155 Instructional and curiculum development services 115,585,667,6 7,962,836,03 11,555,667,3 43% 7,333,599 Instructional staff training 115,585,667,05 14,491,083,63 11,733,915,02 44% 7,333,599 Instruction elisted technology 5,381,339, 667,06 4,834,821,55 10,713,445,51 31% 6,039,598 Operation of plant 114,558,277,03 445,556,383,41 65,980,613,02 42% 44,463,867 Pupil transportation services 41,174,990,05 21,990,503,42 22,224,426,63 50% 19,500,598 Operation of plant 41,157,02,801 52,809,030,53 75,906,672,071 43% 15,523,621 Total operation and maintenance of plant 177,073,661,971 79,227,689,81 21,101,858,800 21,839,100,71 49% 15,523,922 Certral services 14,341,101,888 13,833,5467,96 505,560,92 9% 6,339,760 Total operation and maintenance of plant 74,07,319,813 3,378,366,73 4,028,951	Current:					
Instructional media services 18.558.505.76 7.962.380.03 10.956.669.73 4.3% 7.233.201.69 Instructional and curriculum development services 15.744.976.65 14.491.063.63 17.233.913.02 46% 13.220.169 Instructional staff training 15.548.667.06 4.834.821.55 10.713.845.51 31% 6.039.598 Instructional staff training 114.536.977.03 48.556.363.41 65.980.613.62 42% 44.453.867 Pupil transportation services 44.174.930.05 21.950.503.42 22.224.426.63 60%, 19.500.588 Operation of plant 134.115.702.60 58.209.030.53 75.906.672.07 43%, 52.324.002 Maintenance of plant 134.977.56 46.581.937.76 52.331.898.80 47%, 45.564.207 Central services 113.254.816.44 60.417.355.72 52.837.420.72 53%, 51.904.052 Total operation and maintenance of plant 77.07.318.83 3.378.366.73 4.028.953.10 46%, 3.356.150 Central services 14.324.016.88 64.681.93.77.3 4.028.953.10 46%, 2.244.	Instructional services	908,263,078.06	392,869,511.66	515,393,566.40	43%	349,806,336.45
Instructional and curriculum development services 31,72,4376.65 14,491(06.63 17,233,913.02 46% 13,220,149 Instruction staff training 15,548,667.05 4,434,821.55 10,713.455.1 31% 6,039,598 Total instruction eladed technology 5,361,339,86 2,329,393,12 3,031,945.84 43% 2,049,061 Pupil transportation services 144,356,977.03 48,556,363,41 65,980,613.62 42% 44,453,867 Operation of plant 134,115,702.60 58,209,030,53 75,906,672.07 43% 52,324,062 Maintenance of plant 42,967,556,31 27,193,836,02 21,393,910,071 49% 19,559,261 School administration 99,913,797.56 46,511,937.76 52,231,859,80 47% 45,554,922 Central services 14,310,108,88 13,835,457.96 505,556,092 96% 6,339,760 Total school administration 7,407,319,83 3,378,366,73 4,028,953.10 46% 2,338,457 Board of educinin 5,309,199.68 2,516,270.40 3,238,392,42 44% 2,2615,133	Pupil personnel services	43,343,488.60	18,938,249.08	24,405,239.52	44%	15,791,518.62
Instructional staff training 15.548,667.06 4.834,821.55 10.713,845.51 31%, 6.035,588 Instruction related technology 2329,383,12 30.313,445.84 43%, 2.2443,661 Pupil transportation services 44,174,930,05 21,950,003,42 22,224,426,63 50%, 19,500,588 Operation of plant 134,115,702,60 52,029,030,53 75,906,672,07 43%, 52,324,002 Maintenance of plant 124,297,595,831 21,198,005,13 97,845,772,78 45%, 71,907,013 School administration 98,913,797,56 45,581,937,76 52,331,858,80 47%, 45,566,392,96%, 63,39,760 Central services 14,341,018,88 13,325,457,96 505,550,02 96%, 63,39,760 Total school administration 7,407,319,83, 74 2,406,811,76 2,2337,420,72 53%, 51,904,052 General administration 7,407,319,83, 33,773, 302,253,11 46%, 2,414,46 3,233,254,24 44%, 2,414,46 Administration 7,23,989,942,228 10,809,962,266 12,779,959,622 46%, 2,414,46 Community services and other 23,394,374,61 10,660,386,24 12,74,036,37 46%, 8,991,238	Instructional media services	18,558,505.76	7,962,836.03	10,595,669.73	43%	7,353,599.03
Instruction related technology 5.381,338.96 2.329,393.12 3.031,945.84 4.3% 2.040,061 Total instructional support services 114,536,977.03 48,556,363.41 65,980,613.62 42% 44,453,967 Pupil transportation services 44,174,930.05 21,950,503.42 22,224,426,63 50% 19,500,598 Operation of plant 134,115,702.60 55,209,030,53 75,906,672.07 43% 52,324,092 Maintenance of plant 12,957,956,31 21,018,856.60 21,939,100.71 49% 19,556,242 School administration 08,913,797,56 46,551 937,76 52,331,459,80 47% 45,564,322 General administration 113,254,816,44 60,417,395,72 52,837,420,72 53% 51,904,052 General administration 7,407,319,813 3,378,366,737 4,028,953,10 46% 3,356,150 Fiscal services 5,750,195,82 2,516,270,440 3,223,925,42 44% 2,414,460 Administration 23,394,374,611 10,660,338,41 12,779,959,82 46% 10,448,239 Community	Instructional and curriculum development services	31,724,976.65	14,491,063.63	17,233,913.02		13,220,189.64
Total instructional support services 114,536,977.03 48,556,363.41 65,980,613.62 42% 44,453,867 Pupil transportation services 44,174,930.05 21,950,503.42 22,224,426.63 50% 19,500,598 Operation of plant 134,115,702.60 52,090,053.3 75,906,672.07 43% 52,234,002.13 Maintenance of plant 129,97,956.31 21,193,805.63 97,845,772.78 45% 71,907,013 School administration 08,913,797,56 46,581,037.76 52,331,859,80 47% 45,564,039,760 Central services 143,410148 138,854,877,66 52,857,420,72 53% 51,904,062 General administration 7,407,318,83 3,378,386,73 4,028,953,10 46% 3,366,17 Joad of education 2,500,086,89 2,508,733,77 3,022,233,22,42 44% 2,062,472 Board of education 2,349,358,422 10,009,82,66 12,779,395,82 46% 3,026,233,176 Community services 4,831,338,74 2,406,811,76 2,424,727,98 50% 2,062,472 Dela Services						6,039,598.96
Pupil transportation services 44,174,830.05 21,950,503.42 22,224,426.63 50% 19,500,598 Operation of plant 134,115,702.60 58,209 030.53 75,506,672.07 43% 52,232,000 Maintenance of plant 124,957,959.31 21.018,858.60 21.339,100.71 49% 19,552,921 Total operation and maintenance of plant 177,072,661.91 79,227,849.13 97,445,772,78 45% 77,100,013 School administration 98,913,797,56 46,581,937,76 52,331,859.80 47% 45,564,292 Central services 14,341,1018.88 13,835,457,86 500,560.92 99% 6,533,700 52,837,420,72 55% 51,990,4052 General administration 7,407,319,83 3,378,3867.3 4,028,953,10 46% 3,336,150 3,329,332,542 45% 2,414,469 Administrative technology services 5,750,195,82 2,516,270.40 3,323,925,42 44% 2,414,469 Administrative technology services 5,750,195,82 2,516,270.40 3,323,925,42 44% 558,973,745 Community services and other						2,049,061.70
Operation of plant 134,115,702.60 58,200,030.53 75,906,672.07 43% 52,234,002 Maintenance of plant 42,857,859.31 21,018,888.60 21,939,100.71 49% 19,882,802 School administration 98,913,797.56 46,561,937.76 52,331,859,80 47% 45,564,292 Central services 14,341,018,88 13,835,457.96 505,560,92 96% 6,339,760 Total school administration 7,407,319,83 3,378,366.73 4,028,953.10 46% 3,356,150 General administration 7,407,319,83 3,378,66.73 4,028,953.10 46% 3,266,173 40,28,953.10 46% 2,214,469 2,414,469 2,414,469 2,414,459	Total instructional support services	114,536,977.03	48,556,363.41	65,980,613.62	42%	44,453,967.95
Maintenance of plant 42,957,959,31 21,018,858,60 21,939,100,71 49% 19,582,921 Total operation and maintenance of plant 177,073,661,91 79,227,889,13 97,945,772,78 45% 71,907,013 School administration 98,913,797,56 46,581,937,76 52,331,859,80 47% 45,564,292 Central services 113,254,816,44 60,417,395,72 52,837,420,72 53% 51,904,052 General administration 7,407,319,83 3,378,366,73 4,028,953,10 46% 3,356,150 Fiscal services 48,315,39,74 2,406,811,76 2,424,727,98 50% 2,062,472 Board of education 5,750,195,82 2,516,270,40 3,233,925,42 44% 2,615,133 Total general administration 23,394,374,61 10,660,338,24 12,779,959,62 46% 10,442,225 Community services and other 23,394,374,61 10,660,338,24 12,779,403,637 46% 8,991,238 Payment of interest 1,62,287,00 1,136,082,37 526,204,63 68% 513,212 TotAl general administrat	Pupil transportation services	44,174,930.05	21,950,503.42	22,224,426.63	50%	19,500,598.30
Total operation and maintenance of plant 177.073.661.91 79.227,889.13 97.845,772.78 45% 71.907.013 School administration 98,913,797.56 46,681,937.76 52.311,859.80 47% 45.564.202 Central services 14,341,018.88 13,835,457.96 502,550.92 96% 6,339,760 General administration 7,407,319.83 3,378,366.73 4,028,953.10 46% 3,356,150 Deard of ducation 7,50,195.82 2,516,270.40 3,232,325.42 44% 2,615,133 Community services and other 23,394,374.61 10,860,938.24 12,779,959.62 46% 10,448,233 Community services and other 23,394,374.61 10,860,338.24 12,779,959.62 46% 10,448,233 Payment of interest 1,662,287.00 1,136,082.37 526,204.63 68% 513,212 TOTAL EXPENDITURES 1,406,506,025.38 625,815,905.42 780,690,119.96 44% 558,973,74 Debt Service: Payment of interest 1,62,287.00 1,136,082.37 526,204.63 68% 513,212 <t< td=""><td>Operation of plant</td><td>134,115,702.60</td><td>58,209,030.53</td><td>75,906,672.07</td><td>43%</td><td>52,324,092.54</td></t<>	Operation of plant	134,115,702.60	58,209,030.53	75,906,672.07	43%	52,324,092.54
School administration 98,913,797.56 46,581,937.76 52,331,859.80 47% 45,564,292 Central services 14,341,018.88 13,835,457.96 505,560.92 96% 6,339,760 General administration 7,407,319.83 3,378,366.73 4,028,953.10 46% 3,366,515 Fiscal services 4,831,539.74 2,406,811.76 2,242,72.78 50% 2,062,472 Board of education 5,500,886.89 2,508,533.77 3,092,353.12 45% 2,414,469 Administrative technology services 5,750,195.82 2,616,133 10,389,982.66 12,779,959.62 46% 10,448,225 Community services and other 23,394,374.61 10,660,338.24 12,734,036.37 46% 8,991,238 Facilities acquisition and construction 555,958.00 187,838.81 368,119.19 34% 1,440,098 Debt Service: Payment of interest 1,662,287.00 1,136,082.37 526,204,63 68% 513,212 TOTAL EXPENDITURES 2,620,500.00 392,543,654.05 (395,344,244.05) 332,193,849 <td< td=""><td>Maintenance of plant</td><td></td><td></td><td></td><td></td><td>19,582,921.33</td></td<>	Maintenance of plant					19,582,921.33
Central services Total school administration 14,341,018.88 (13,254,816.44) 13,235,457.96 (0,417,395.72) 505,560.92 (2,837,420.72) 96% (5,339,760) General administration 7,407,319.83 (3,378,366.73) 4,028,953.10 46% (3,356,150) 3,368,73 (2,24,727.98) 50% (2,062,472) Board of education 5,600,886.89 (2,556,033,77) 3,092,353.12 45% (2,414,469) 2,414,469 (2,615,133) Administrative technology services Total general administration 2,3589,942.28 10,809,982.66 12,779,959.62 46% 10,448,225 Community services and other 23,394,374.61 10,660,338.24 12,734,036.37 46% (3,991,238) 8,991,238 Facilities acquisition and construction 555,958.00 187,838.81 368,119.19 34% 1,449,098 Debt Service: Payment of interest TOTAL EXPENDITURES 1,662,287.00 1,136,082.37 526,204.63 68% (513,212 513,212 OTHER FINANCING SOURCES (USES): OVER (UNDER) EXPENDITURES (2,820,590.00) 332,43,849 332,43,849 332,138,49 Operating transfers in Over (UNDER) EXPENDITURES (2,820,590.00) 232,43,654.05 (395,364,244.05) 332,193,849 Operating	Total operation and maintenance of plant	177,073,661.91	79,227,889.13	97,845,772.78	45%	71,907,013.87
Total school administration 113,254,816.44 60,417,395.72 52,837,420.72 53% 51,904,052 General administration 7,407,319.83 3,378,366.73 4,028,953.10 46% 3,356,150 Board of education 5,600,886.89 2,606,817.76 2,424,727.98 50% 2,016,217.44 Administrative technology services 5,750,195.82 2,516,270.40 3,233,925.42 44% 2,615,133 Total general administration 23,359,942.28 10,809,982.66 12,779,959.62 46% 10,448,225 Community services and other 23,394,374.61 10,660,338.24 12,734,036.37 46% 8,991,238 Facilities acquisition and construction 555,958.00 187,838.81 368,119.19 34% 1,449,098 Debt Service: Payment of interest 1,662,287.00 1,136,082.37 526,204.63 68% 513,212 TOTAL EXPENDITURES 1,406,506,025.38 625,815,905.42 780,690,119.96 44% 558,973,745 Operating transfers in 0 (79,410.00) - (74,410,00) 0%	School administration	98,913,797.56		52,331,859.80	47%	45,564,292.61
General administration 7,407,319.83 3,378,366.73 4,028,953.10 46% 3,356,150 Fiscal services 4,831,539.74 2,406,811.76 2,424,727.98 50% 2,062,472 Board of education 5,600,886.89 2,509,533.77 3,092,353.12 45% 2,414,48 Administrative technology services 5,750,195.82 2,516,270.40 3,233,925.42 44% 2,615,133 Total general administration 23,394,374.61 10,660,338.24 12,779,959.62 46% 10,448,225 Community services and other 23,394,374.61 10,660,338.24 12,734,036.37 46% 8,991,238 Payment of interest 1,662,287.00 1,136,082.37 526,204.63 68% 513,212 TOTAL EXPENDITURES 1,406,506,025.38 625,815,905.42 780,690,119.96 44% 558,973,745 OVER (UNDER) EXPENDITURES (2,820,590.00) 392,543,654.05 (395,364,244.05) 332,193,849 Operating transfers in 42,300,000.00 21,150,000.00 21,150,000.00 50% 16,472,580 Operating transfers out <t< td=""><td></td><td></td><td></td><td></td><td></td><td>6,339,760.37</td></t<>						6,339,760.37
Field services 4,831,539,74 2,406,811,76 2,424,727,98 50% 2,062,472 Board of education 5,600,886.89 2,508,533,77 3,092,353,12 45% 2,414,469 Administrative technology services 5,750,195.82 2,516,270.40 3,233,925.42 44% 2,615,133 Total general administration 23,399,942.28 10,809,982.66 12,779,959.62 46% 10,448,225 Community services and other 23,394,374.61 10,660,338.24 12,734,036.37 46% 8,991,238 Facilities acquisition and construction 555,958.00 187,838.81 368,119.19 34% 1,449,098 Debt Service: Payment of interest 1,662,287.00 1,136,082.37 526,204.63 68% 513,212 TOTAL EXPENDITURES 1,406,506,025.38 625,815,905.42 780,690,119.96 44% 556,973,745 OVER (UNDER) EXPENDITURES (2,820,590.00) 392,543,654.05 (395,364,244.05) 332,193,849 Other Financing Sources (USES): 0 0 (79,410.00) 0% 16,472,580 Operating trans	Total school administration	113,254,816.44	60,417,395.72	52,837,420.72	53%	51,904,052.98
Board of education 5,600,886.89 2,506,533.77 3,092,353.12 45% 2,414,469 Administrative technology services 5,750,195.82 2,516,270.40 3,233,925.42 44% 2,615,133 Total general administration 23,394,374.61 10,809,982.66 12,779,959.62 46% 10,448,225 Community services and other 23,394,374.61 10,660,338.24 12,734,036.37 46% 8,991,238 Facilities acquisition and construction 555,958.00 187,838.81 368,119.19 34% 1,449,098 Debt Service: Payment of interest 1,662,287.00 1,136,082.37 526,204.63 68% 513,212 ToTAL EXPENDITURES 1,406,506,025.38 625,815,905.42 780,690,119.96 44% 558,973,745 EXCESS (DEFICIENCY) OF REVENUES 0,282,0590.00) 392,543,654.05 (395,364,244.05) 332,193,849 OTHER FINANCING SOURCES (USES): - - - - - Operating transfers in 42,300,000.00 21,150,000.00 21,150,000.00 50% 16,472,580 Operating transfe	General administration	7,407,319.83	3,378,366.73	4,028,953.10	46%	3,356,150.60
Administrative technology services Total general administration 5,750,195,82 23,589,942,28 2,516,270.40 10,809,982,66 3,233,925,42 12,779,959,62 44% 46% 2,615,133 10,448,225 Community services and other 23,394,374.61 10,600,388,24 12,779,959,62 46% 10,448,225 Community services and other 23,394,374.61 10,660,338,24 12,734,036,37 46% 8,991,238 Facilities acquisition and construction 555,958.00 187,838.81 368,119.19 34% 1,449,088 Debt Service: Payment of interest 1,662,287.00 1,136,082.37 526,204.63 68% 513,212 TOTAL EXPENDITURES 1,662,287.00 1,136,082.37 526,204.63 68% 513,212 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES 1,406,506,025.38 625,815,905.42 780,690,119.96 44% 558,973,745 Operating transfers in Operating transfers out (79,410.00) 21,150,000.00 50% 16,472,580 Operating transfers out (79,410.00) - 9,811,484 2,907 2,907 Proceeds from sale of fixed assets and other - - <td< td=""><td></td><td></td><td></td><td></td><td></td><td>2,062,472.19</td></td<>						2,062,472.19
Total general administration 23,589,942.28 10,809,982.66 12,779,959.62 46% 10,448,225 Community services and other 23,394,374.61 10,660,338.24 12,734,036.37 46% 8,991,238 Facilities acquisition and construction 555,958.00 187,838.81 368,119.19 34% 1,449,098 Debt Service: Payment of interest 1.662,287.00 1.136,082.37 526,204.63 68% 513,212 TOTAL EXPENDITURES 1.406,506,025.38 625,815,905.42 780,690,119.96 44% 558,973,745 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (2,820,590.00) 392,543,654.05 (395,364,244.05) 332,193,849 OTHER FINANCING SOURCES (USES): - - - - Operating transfers in Operation transfers out (79,410.00) 21,150,000.00 50% 16,472,580 Proceeds from loss recoveries - - - 9,811,484 - Proceeds from sale of fixed assets and other - - - - 9,811,484 Proceeds from loss recoveries - -<				- /		2,414,469.43
Community services and other 23,394,374.61 10,660,338.24 12,734,036.37 46% 8,991,238 Facilities acquisition and construction 555,958.00 187,838.81 368,119.19 34% 1,449,098 Debt Service: Payment of interest 1.662,287.00 1,136,082.37 526,204.63 68% 513,212 TOTAL EXPENDITURES 1.406,506,025.38 625,815,905.42 780,690,119.96 44% 558,973,745 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (2,820,590.00) 392,543,654.05 (395,364,244.05) 332,193,849 OTHER FINANCING SOURCES (USES): - - - - - Operating transfers in Operating transfers out (79,410.00) - (79,410.00) 0% - - 9,811,484 - - - 9,811,484 - - - - 9,811,484 - - - 9,811,484 - - - - 9,811,484 - - - - 9,811,484 - - - - - - </td <td></td> <td>-,,</td> <td></td> <td></td> <td></td> <td>2,615,133.36</td>		-,,				2,615,133.36
Facilities acquisition and construction 555,958.00 187,838.81 368,119.19 34% 1,449,098 Debt Service: Payment of interest TOTAL EXPENDITURES 1,662,287.00 1,136,082.37 526,204.63 68% 513,212 COTAL EXPENDITURES 1,662,287.00 1,136,082.37 526,204.63 68% 558,973,745 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (2,820,590.00) 392,543,654.05 (395,364,244.05) 332,193,849 OTHER FINANCING SOURCES (USES): Operating transfers in Operating transfers out 42,300,000.00 21,150,000.00 21,150,000.00 50% 16,472,580 Proceeds from loss recoveries - - 9,811,484 - - Proceeds from sale of fixed assets and other - - - 2,907 TOTAL OTHER FINANCING SOURCES (USES) 42,220,590.00 22,835,946.15 19,384,643.85 54% 28,386,198 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 39,400,000.00 415,379,600.20 (375,979,600.20) 360,580,047	l otal general administration	23,589,942.28	10,809,982.66	12,779,959.62	46%	10,448,225.58
Debt Service: Payment of interest 1,662,287.00 1,136,082.37 526,204.63 68% 513,212 TOTAL EXPENDITURES 1,406,506,025.38 625,815,905.42 780,690,119.96 44% 558,973,745 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (2,820,590.00) 392,543,654.05 (395,364,244.05) 332,193,849 OTHER FINANCING SOURCES (USES): (2,820,590.00) 392,543,654.05 (395,364,244.05) 332,193,849 Operating transfers in Operation transfers out Premium from issuance of long-term debt 42,300,000.00 21,150,000.00 50% 16,472,580 Proceeds from loss recoveries - - 9,811,484 - - Proceeds from sale of fixed assets and other - - 2,907 - 2,907 TOTAL OTHER FINANCING SOURCES (USES) 42,200,590.00 22,835,946.15 19,384,643.85 54% 28,386,198 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 39,400,000.00 415,379,600.20 (375,979,600.20) 360,580,047	Community services and other	23,394,374.61	10,660,338.24	12,734,036.37	46%	8,991,238.59
Payment of interest TOTAL EXPENDITURES 1,662,287.00 1,406,506,025.38 1,136,082.37 625,815,905.42 526,204.63 780,690,119.96 68% 44% 513,212 558,973,745 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (2,820,590.00) 392,543,654.05 (395,364,244.05) 332,193,849 OTHER FINANCING SOURCES (USES): Operating transfers out Operation transfers out Proceeds from loss recoveries 42,300,000.00 21,150,000.00 50% 16,472,580 Proceeds from loss recoveries Proceeds from sale of fixed assets and other - - 9,811,484 EXCESS (DEFICIENCY) OF REVENUES OPERATION SOURCES (USES) 42,200,590.00 21,150,000.00 50% 16,472,580 Operation transfers out Proceeds from loss recoveries - - 9,811,484 - - 9,811,484 - - 2,097 - 9,811,484 - 2,097 - 2,097 - 2,907 - 2,907 - 2,907 - 2,907 - 2,907 - 2,907 - 2,907 - 2,907 - 2,907 - 2,907 - 2,907 - 2,907 <	Facilities acquisition and construction	555,958.00	187,838.81	368,119.19	34%	1,449,098.59
TOTAL EXPENDITURES 1,406,506,025.38 625,815,905,42 780,690,119.96 44% 558,973,745 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (2,820,590.00) 392,543,654.05 (395,364,244.05) 332,193,849 OTHER FINANCING SOURCES (USES): Operating transfers in Operation transfers out (79,410.00) 21,150,000.00 21,150,000.00 50% 16,472,580 Operation transfers out (79,410.00) - (79,410.00) 0% 9,811,484 Proceeds from loss recoveries - 1,685,946.15 (1,685,946.15) 2,907,92,226 Proceeds from sale of fixed assets and other - - 9,811,484 2,907,9200 TOTAL OTHER FINANCING SOURCES (USES) 42,220,590.00 22,835,946.15 19,384,643.85 54% 28,386,198 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 39,400,000.00 415,379,600.20 (375,979,600.20) 360,580,047						
OVER (UNDER) EXPENDITURES (2,820,590.00) 392,543,654.05 (395,364,244.05) 332,193,849 OTHER FINANCING SOURCES (USES): - <td< td=""><td></td><td></td><td></td><td></td><td></td><td>558,973,745.14</td></td<>						558,973,745.14
OTHER FINANCING SOURCES (USES): 42,300,000.00 21,150,000.00 21,150,000.00 50% 16,472,580 Operating transfers in 42,300,000.00 21,150,000.00 21,150,000.00 50% 16,472,580 Operation transfers out (79,410.00) - (79,410.00) 0% Premium from issuance of long-term debt - - 9,811,484 Proceeds from loss recoveries - 1,685,946.15 (1,685,946.15) 2,099,226 Proceeds from sale of fixed assets and other - - - 2,907 TOTAL OTHER FINANCING SOURCES (USES) 42,220,590.00 22,835,946.15 19,384,643.85 54% 28,386,198 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES 39,400,000.00 415,379,600.20 (375,979,600.20) 360,580,047		(2,820,500,00)	202 542 654 05	(305 364 344 05)		222 102 840 28
Operating transfers in Operation transfers out 42,300,000.00 (79,410.00) 21,150,000.00 (79,410.00) 50% (79,410.00) 16,472,580 0% Premium from issuance of long-term debt - - 9,811,484 Proceeds from loss recoveries - 1,685,946.15) 22,092,226 Proceeds from sale of fixed assets and other - - 2,907 TOTAL OTHER FINANCING SOURCES (USES) 42,220,590.00 22,835,946.15 19,384,643.85 54% 28,386,198 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 39,400,000.00 415,379,600.20 (375,979,600.20) 360,580,047	OVER (UNDER) EXPENDITURES	(2,820,590.00)	392,543,654.05	(395,364,244.05)		332,193,849.28
Premium from issuance of long-term debt 9,811,484 Proceeds from loss recoveries 1,685,946.15 (1,685,946.15) 2,099,226 Proceeds from sale of fixed assets and other 2,007 22,835,946.15 19,384,643.85 54% 28,386,198 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 39,400,000.00 415,379,600.20 (375,979,600.20) 360,580,047	Operating transfers in					16,472,580.00
Proceeds from sale of fixed assets and other 2,907 TOTAL OTHER FINANCING SOURCES (USES) 42,220,590.00 22,835,946.15 19,384,643.85 54% 28,386,198 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) 54% 39,400,000.00 415,379,600.20 (375,979,600.20) 360,580,047	Premium from issuance of long-term debt	(79,410.00) -	-	-	0%	- 9,811,484.55
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES 39,400,000.00 415,379,600.20 (375,979,600.20) 360,580,047	Proceeds from sale of fixed assets and other	-				2,907.00
FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES 39,400,000.00 415,379,600.20 (375,979,600.20) 360,580,047		42,220,590.00	22,835,946.15	19,384,643.85	54%	28,386,198.09
BEGINNING FUND BALANCES 99,185,849.25 93,635,190	FINANCING SOURCES OVER (UNDER)	39,400,000.00	415,379,600.20	(375,979,600.20)		360,580,047.37
	BEGINNING FUND BALANCES		99.185.849.25			93,635,190.43
ENDING FUND BALANCES \$ 514,565,449.45 \$ 454,215,237						\$ 454,215,237.80

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY INTERNAL SERVICE FUND - MAINTENANCE FOR THE PERIOD ENDED DECEMBER 31, 2006

	DECEMBER 2006		
OPERATING REVENUES: Service revenue TOTAL OPERATING REVENUES	\$	13,492,854.47 13,492,854.47	
OPERATING EXPENSES: Salaries Benefits Purchased services TOTAL OPERATING EXPENSES		10,451,297.85 3,128,009.93 44,338.39 13,623,646.17	
OPERATING INCOME (LOSS)		(130,791.70)	
NONOPERATING REVENUES: Interest and other income TOTAL NONOPERATING REVENUES NET INCOME (LOSS)		44,335.96 44,335.96 (86,455.74)	
BEGINNING RETAINED EARNINGS (DEFICIT) - UNRESERVED		24,992.76	
ENDING RETAINED EARNINGS (DEFICIT) - UNRESERVED		(61,462.98)	
CONTRIBUTED CAPITAL			
TOTAL FUND EQUITY	\$	(61,462.98)	

THE SCHOOL DISTRICT OF PALM BEACH COUNTY, FLORIDA INTERNAL SERVICE FUND - MAINTENANCE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED DECEMBER 31, 2006

	DECEMBER 2006
CASH FLOWS FROM OPERATING ACTIVITES:	 2000
Cash receipts from services provided to other funds	\$ 13,492,854.47
Cash payments to suppliers for goods and services	(44,338.39)
Cash payments for salaries, benefits and other expenses	 (11,715,125.25)
Net cash provided by (used in) operating activities	 1,733,390.83
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest earnings on investments	44,335.96
Net cash provided by investing activities	 44,335.96
Net increase (decrease) in cash and cash equivalents	1,777,726.79
Beginning cash and cash equivalents	 36,044.05
Ending cash and cash equivalents	\$ 1,813,770.84
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET	
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:	
Operating income (loss)	\$ (130,791.70)
Adjustments to reconcile operating income (loss) to	
net cash provided by (used in) operating activites:	
Changes in assets and liabilities:	4 004 400 50
Increase (decrease) in accounts payable	 1,864,182.53
Total adjustments	 1,864,182.53
Net cash provided by (used in) operating activities	\$ 1,733,390.83

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED DECEMBER 31, 2006

- (1) The School District budgets 95% of the property taxes levied, as allowed by state statute, as revenue in all applicable funds. The District has not accrued 95% of the taxes levied, the Florida Eduction Finance Program revenues or other state categorical program revenues in the interim financial statements, as in the past.
- (2) The modified accrual basis of accounting is utilized by all funds except for the proprietary funds and the interim financial statements are presented utilizing this basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. "Measuable" means the amount of the transaction can be determined and "available" means collectible within the current period and available to liquidate current liabilities. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when the interest is due.
- (3) The interim financial statements are presented utilizing the modified accrual basis of accounting. This is a change from prior year reporting since in prior years the interim financial statements were presented utilizing the budgetary basis of accounting. In order to provide comparative information, the data presented in prior periods has been restated to conform with the modified accrual basis of accounting.
- (4) Not included in these statements is the School Internal Accounts. With the exclusion of this Fund from these statements, as well as other various adjustments, due from and due to other funds will not be equal.