TUPELO PUBLIC SCHOOL DISTRICT SPECIAL EDUCATION SPECIAL REVENUE FUNDS (EXTENDED SCHOOL YEAR, IDEA PART B, AND PRESCHOOL) (2091, 2092, 2610, 2611, 2612, 2620, 2621, and 2622) FOR THE YEAR ENDED JUNE 30, 2018

VARIANCES

BUDGETE → UNTS ACTUAL FINAL F		BUDGETED AMOUNTS		ACTUAL _	POSITIVE (NEGATIVE)	
REVENUES:					ORIGINAL	FINAL
COCAL SOURCES 340,853.52 613,845.58 286,243.41 272,992.06 (327,602.17) FEDERAL SOURCES 1,852,691.39 1,652,691.39 1,674,162.59 (178,528.80) (1		ORIGINAL	FINAL	(GAAP BASIS)	TO FINAL	TO ACTUAL
STATE SOURCES 340,853.52 613,845.58 286,243.41 272,992.06 (327,602.17) FEDERAL SOURCES 1,852,691.39 1,852,691.39 1,674,162.59 - (178,528.80) (78,528.80) (79,5	REVENUES:					_
FEDERAL SOURCES 1,852,691.39 1,852,691.39 1,674,162.59	LOCAL SOURCES	-	-	-	-	-
EXPENDITURES:	STATE SOURCES	340,853.52	613,845.58	286,243.41	272,992.06	(327,602.17)
EXPENDITURES: INSTRUCTION	FEDERAL SOURCES	1,852,691.39	1,852,691.39	1,674,162.59	-	(178,528.80)
INSTRUCTION 2,119,356.99 1,430,671.84 1,134,081.42 688,685.15 296,590.42	TOTAL REVENUES	2,193,544.91	2,466,536.97	1,960,406.00	272,992.06	(506,130.97)
SUPPORT SERVICES STUDENTS 57,421.46 682,485.58 530,323.18 (625,064.12) 152,162.40 INSTRUCTIONAL STAFF 10,886.77 28,071.23 19,985.69 (17,184.46) 8,085.54 GENERAL ADMIN 12,345.18 222,757.37 207,135.71 (210,412.19) 15,621.66 SCHOOL ADMIN -	EXPENDITURES:					
STUDENTS 57,421.46 682,485.58 530,323.18 (625,064.12) 152,162.40 INSTRUCTIONAL STAFF 10,886.77 28,071.23 19,985.69 (17,184.46) 8,085.54 GENERAL ADMIN 12,345.18 222,757.37 207,135.71 (210,412.19) 15,621.66 SCHOOL ADMIN - - - - - - SCHOOL ADMIN -	INSTRUCTION	2,119,356.99	1,430,671.84	1,134,081.42	688,685.15	296,590.42
INSTRUCTIONAL STAFF 10,886.77 28,071.23 19,985.69 (17,184.46) 8,085.54 GENERAL ADMIN 12,345.18 222,757.37 207,135.71 (210,412.19) 15,621.66 SCHOOL ADMIN	SUPPORT SERVICES					
GENERAL ADMIN 12,345.18 222,757.37 207,135.71 (210,412.19) 15,621.66 SCHOOL ADMIN - <t< td=""><td>STUDENTS</td><td>57,421.46</td><td>682,485.58</td><td>530,323.18</td><td>(625,064.12)</td><td>152,162.40</td></t<>	STUDENTS	57,421.46	682,485.58	530,323.18	(625,064.12)	152,162.40
SCHOOL ADMIN - <t< td=""><td>INSTRUCTIONAL STAFF</td><td>10,886.77</td><td>28,071.23</td><td>19,985.69</td><td>(17,184.46)</td><td>8,085.54</td></t<>	INSTRUCTIONAL STAFF	10,886.77	28,071.23	19,985.69	(17,184.46)	8,085.54
BUSINESS	GENERAL ADMIN	12,345.18	222,757.37	207,135.71	(210,412.19)	15,621.66
OPERATION OF PLANT 2,746.00 11,205.43 4,603.04 (8,459.43) 6,602.39 TRANSPORTATION 15,158.00 34,949.48 16,429.92 (19,791.48) 18,519.56 CENTRAL - - - - - - - NONINSTRUCTIONAL 4,094.54 5,894.54 2,083.65 (1,800.00) 3,810.89 TOTAL EXPENDITURES 2,222,008.94 2,416,035.47 1,914,642.61 (194,026.53) 501,392.86 EXCESS (DEFICIENCY) OF REVENUES (28,464.03) 50,501.50 45,763.39 78,965.53 (4,738.11) OTHER FINANCING SOURCES (USES): (28,464.03) 50,501.50 45,763.39 78,965.53 4,738.11 TOTAL OTHER FINANCING SOURCES (USES) 28,464.03 (50,501.50) (45,763.39) (47,815.53) 4,738.11 NET CHANGE IN FUND BALANCES (0.00) (0.00) 0.00 0.00 0.00 (0.00) FUND BALANCES: - - - - - - - - JULY 1, 2017 - - <td>SCHOOL ADMIN</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	SCHOOL ADMIN	-	-	-	-	-
TRANSPORTATION 15,158.00 34,949.48 16,429.92 (19,791.48) 18,519.56 CENTRAL - <td>BUSINESS</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	BUSINESS	-	-	-	-	-
CENTRAL 4,094.54 5,894.54 2,083.65 (1,800.00) 3,810.89 TOTAL EXPENDITURES 2,222,008.94 2,416,035.47 1,914,642.61 (194,026.53) 501,392.86 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (28,464.03) 50,501.50 45,763.39 78,965.53 (4,738.11) OTHER FINANCING SOURCES (USES): 0THER TRANSFERS IN SIN SINDIFFICATION (2,685.97) (50,501.50) (45,763.39) (47,815.53) 4,738.11 TOTAL OTHER FINANCING SOURCES (USES) 28,464.03 (50,501.50) (45,763.39) (78,965.53) 4,738.11 NET CHANGE IN FUND BALANCES (0.00) (0.00) 0.00 0.00 0.00 (0.00) FUND BALANCES: JULY 1, 2017 - <td>OPERATION OF PLANT</td> <td>2,746.00</td> <td>11,205.43</td> <td>4,603.04</td> <td>(8,459.43)</td> <td>6,602.39</td>	OPERATION OF PLANT	2,746.00	11,205.43	4,603.04	(8,459.43)	6,602.39
NONINSTRUCTIONAL TOTAL EXPENDITURES 4,094.54 2,222,008.94 5,894.54 2,416,035.47 1,914,642.61 (1,800.00) 3,810.89 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (28,464.03) 50,501.50 45,763.39 78,965.53 (4,738.11) OTHER FINANCING SOURCES (USES): OTHER TRANSFERS IN INDIRECT COSTS OUT INDIRECT COSTS OUT IOTAL OTHER FINANCING SOURCES (USES) 31,150.00 28,464.03 - - (31,150.00) (45,763.39) - 4,738.11 NET CHANGE IN FUND BALANCES (0.00) (0.00) 0.00 0.00 0.00 (0.00) FUND BALANCES: JULY 1, 2017 - <td< td=""><td>TRANSPORTATION</td><td>15,158.00</td><td>34,949.48</td><td>16,429.92</td><td>(19,791.48)</td><td>18,519.56</td></td<>	TRANSPORTATION	15,158.00	34,949.48	16,429.92	(19,791.48)	18,519.56
TOTAL EXPENDITURES 2,222,008.94 2,416,035.47 1,914,642.61 (194,026.53) 501,392.86 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (28,464.03) 50,501.50 45,763.39 78,965.53 (4,738.11) OTHER FINANCING SOURCES (USES): OTHER TRANSFERS IN 31,150.00 (31,150.00) - INDIRECT COSTS OUT (2,685.97) (50,501.50) (45,763.39) (47,815.53) 4,738.11 TOTAL OTHER FINANCING SOURCES (USES) 28,464.03 (50,501.50) (45,763.39) (78,965.53) 4,738.11 NET CHANGE IN FUND BALANCES (0.00) (0.00) 0.00 0.00 (0.00) FUND BALANCES: JULY 1, 2017	CENTRAL	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (28,464.03) 50,501.50 45,763.39 78,965.53 (4,738.11) OTHER FINANCING SOURCES (USES): OTHER TRANSFERS IN 31,150.00 (31,150.00) - INDIRECT COSTS OUT (2,685.97) (50,501.50) (45,763.39) (47,815.53) 4,738.11 TOTAL OTHER FINANCING SOURCES (USES) 28,464.03 (50,501.50) (45,763.39) (78,965.53) 4,738.11 NET CHANGE IN FUND BALANCES (0.00) (0.00) 0.00 0.00 0.00 (0.00) FUND BALANCES: JULY 1, 2017	NONINSTRUCTIONAL	4,094.54	5,894.54	2,083.65	(1,800.00)	3,810.89
OVER (UNDER) EXPENDITURES (28,464.03) 50,501.50 45,763.39 78,965.53 (4,738.11) OTHER FINANCING SOURCES (USES): 31,150.00 - - (31,150.00) - INDIRECT COSTS OUT (2,685.97) (50,501.50) (45,763.39) (47,815.53) 4,738.11 TOTAL OTHER FINANCING SOURCES (USES) 28,464.03 (50,501.50) (45,763.39) (78,965.53) 4,738.11 NET CHANGE IN FUND BALANCES (0.00) (0.00) 0.00 0.00 0.00 (0.00) FUND BALANCES: JULY 1, 2017 -	TOTAL EXPENDITURES	2,222,008.94	2,416,035.47	1,914,642.61	(194,026.53)	501,392.86
OTHER FINANCING SOURCES (USES): OTHER TRANSFERS IN INDIRECT COSTS OUT (2,685.97) (50,501.50) (45,763.39) (47,815.53) 4,738.11 TOTAL OTHER FINANCING SOURCES (USES) 28,464.03 (50,501.50) (45,763.39) (78,965.53) 4,738.11 NET CHANGE IN FUND BALANCES (0.00) (0.00) 0.00 0.00 (0.00) FUND BALANCES: JULY 1, 2017	EXCESS (DEFICIENCY) OF REVENUES					
OTHER TRANSFERS IN 31,150.00 - - (31,150.00) - INDIRECT COSTS OUT (2,685.97) (50,501.50) (45,763.39) (47,815.53) 4,738.11 TOTAL OTHER FINANCING SOURCES (USES) 28,464.03 (50,501.50) (45,763.39) (78,965.53) 4,738.11 NET CHANGE IN FUND BALANCES (0.00) (0.00) 0.00 0.00 (0.00) FUND BALANCES: JULY 1, 2017 -	OVER (UNDER) EXPENDITURES	(28,464.03)	50,501.50	45,763.39	78,965.53	(4,738.11)
INDIRECT COSTS OUT (2,685.97) (50,501.50) (45,763.39) (47,815.53) 4,738.11 TOTAL OTHER FINANCING SOURCES (USES) 28,464.03 (50,501.50) (45,763.39) (78,965.53) 4,738.11 NET CHANGE IN FUND BALANCES (0.00) (0.00) 0.00 0.00 0.00 (0.00) FUND BALANCES: JULY 1, 2017 -	OTHER FINANCING SOURCES (USES):					
TOTAL OTHER FINANCING SOURCES (USES) 28,464.03 (50,501.50) (45,763.39) (78,965.53) 4,738.11 NET CHANGE IN FUND BALANCES (0.00) (0.00) 0.00 0.00 (0.00) FUND BALANCES: JULY 1, 2017	OTHER TRANSFERS IN	31,150.00	-	-	(31,150.00)	-
NET CHANGE IN FUND BALANCES (0.00) (0.00) 0.00 0.00 (0.00) FUND BALANCES: JULY 1, 2017	INDIRECT COSTS OUT	(2,685.97)	(50,501.50)	(45,763.39)	(47,815.53)	4,738.11
FUND BALANCES: JULY 1, 2017	TOTAL OTHER FINANCING SOURCES (USES)	28,464.03	(50,501.50)	(45,763.39)	(78,965.53)	4,738.11
JULY 1, 2017	NET CHANGE IN FUND BALANCES	(0.00)	(0.00)	0.00	0.00	(0.00)
· · · · · · · · · · · · · · · · · · ·	FUND BALANCES:					
JUNE 30, 2018 (0.00) (0.00) 0.00 0.00 (0.00)	JULY 1, 2017		-	-	-	
	JUNE 30, 2018	(0.00)	(0.00)	0.00	0.00	(0.00)