

**Corbett School District  
2013-2014 Fiscal Year Approved Budget  
Budget Document User's Guide**

The 2013-14 Fiscal Year Approved Budget is organized into the following sections:

**Budget Summary-** This section contains three combining statements each displaying the District's funds in separate columns. The Fund Summary displays all the resources and requirements of the District. The following Revenue Detail expands on the revenue section of the previous Fund Summary report. In the same way, the Expenditure Summary expands on the expenditure line. It shows three different perspectives- expenditures by major category, by major function and lastly by fund.

**Fund Summaries-** The first statement in this section combines all funds and compares the previous two years actual amounts, the current year revised budget, and lastly the 2013-14 Approved Budget. The 2013-14 Approved Budget column ties to the total column in the Combining Fund Summary report. Following this statement is a series of reports showing each fund separately but showing the same columns as the combined summary for comparative purposes.

**Revenues-** As with the Fund Summary section, Revenues consists of a combined Revenue Detail report followed by individual Revenue Detail by Fund pages. As with the Combined Fund Summary report, the 2013-14 Approved Budget column in the Combined Revenue Detail report ties to the previous Combining Fund Summary.

**Expenditures-** Like the previous two sections, this section starts with a Combined Expenditures report showing all funds combined, followed by each individual Location Summary report, and then by object level reports by Fund. Also like the previous combined statements, the 2013-14 Approved Budget column in the Combined Expenditure Summary ties to the Combining Expenditure Summary report above.

**Interfund Transfers and Debt Service-** These sections complete the budget picture by providing additional information describing the purpose for the various transfers/charges as well as details on the District's debt issues. Once again, the 2013-14 Approved Budget columns contained in these pages tie to the previous Combining Fund Summary Statement.











































































































































































































