

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only

Board Meeting 2-3-15

Agenda Consent

Item No. H. 3.

Board Meeting Date:	2/3/2015
Submitted By:	Sonja Barnes
Item Description:	Monthly Financial Statements

Purpose and Explanation:

The attached statements are the Interim Schedule of Revenues, Expenditures and Change in Fund Balances – Budget to Actual, for the month of December 2014. Please remember these are interim statements and are subject to additional adjustments and corrections. We are requesting the reports be included on the consent agenda to document their acceptance into our Board records.

BUDGETARY IMPACT

Funding Source (Description):	Amount:
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Staff Attorney Review & Approval <i>(For Contracts Only)</i>	Date: _____ Initial: _____	ADDITIONAL INFORMATION Yes: <u> X </u> No: <u> </u>
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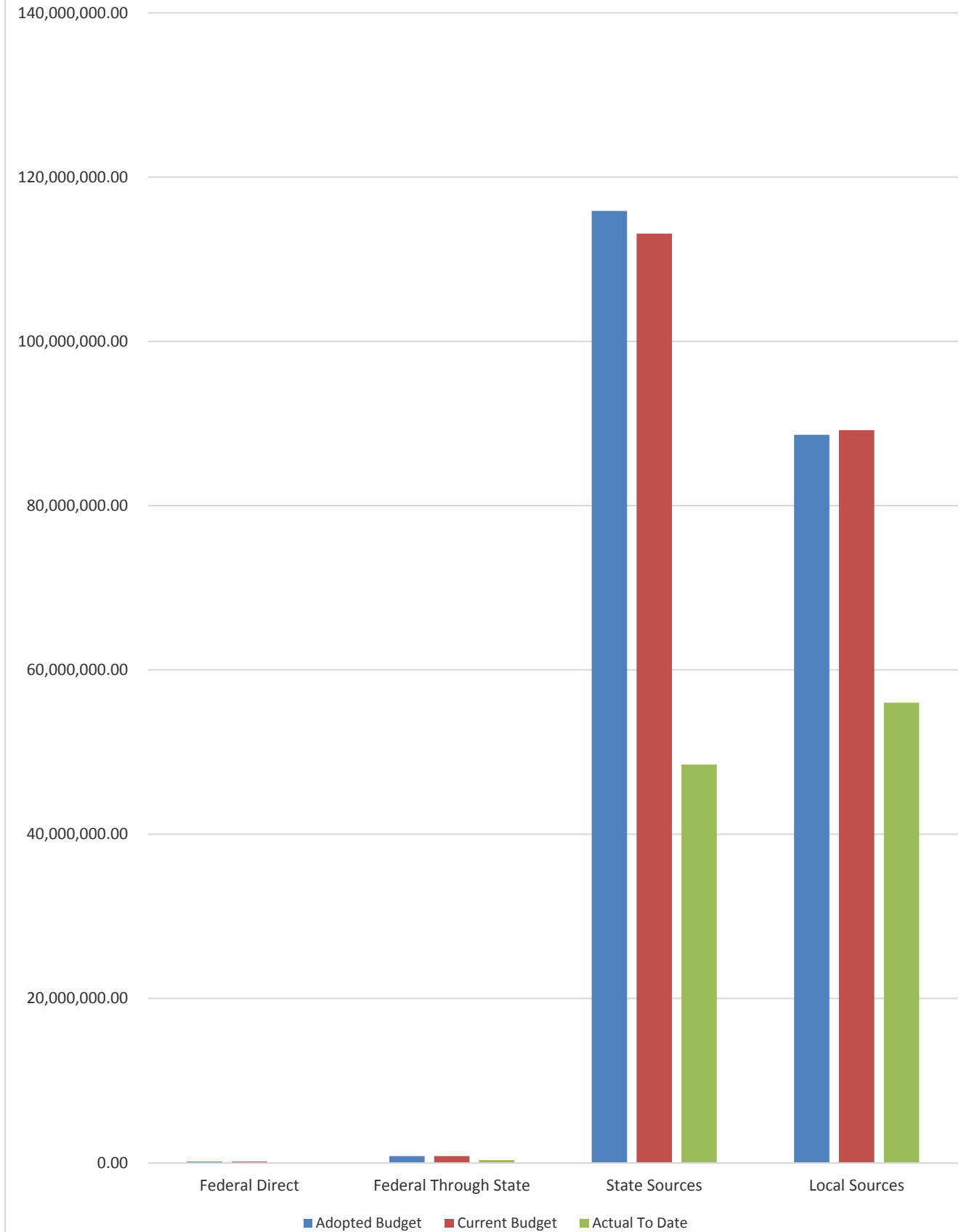
DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Month Ending December 31, 2014

	Budgeted Amounts (2013-14)		2013-14 Actual	Budgeted Amounts (2014-15)		2014-15 Actual	2014-15 Variance with
	Original	Current	Amounts	Original	Current	Amounts	Final Budget -
							Positive (Negative)
REVENUES							
Federal Direct	135,000.00	135,000.00	11,896.68	135,000.00	135,000.00	34,650.81	(100,349.19)
Federal Through State	800,000.00	800,000.00	303,694.11	1,000,000.00	1,000,000.00	14,356.94	(985,643.06)
State Sources	115,879,944.00	113,109,232.00	48,476,284.33	117,944,346.00	118,413,455.96	64,152,027.39	(54,261,428.57)
Local Sources	88,615,597.59	89,186,535.09	56,001,016.38	92,297,535.00	92,848,778.05	73,312,903.18	(19,535,874.87)
Transfers In:							
Capital Projects	6,050,000.00	6,050,000.00		8,508,904.00	8,508,904.00	1,598,743.07	(6,910,160.93)
Other Financing Sources			30,629.35			3,288.40	3,288.40
Beginning Fund Balance	30,140,384.79	30,140,384.79	30,140,384.79	26,364,533.25	26,364,533.25	26,364,533.25	
Total Revenues and Fund Balances	241,620,926.38	239,421,151.88	134,963,905.64	246,250,318.25	247,270,671.26	165,480,503.04	(81,790,168.22)
EXPENDITURES							
Instruction	119,267,475.54	129,468,099.13	53,291,072.12	125,212,127.69	131,581,290.92	53,094,161.52	78,487,129.40
Pupil Personnel Services	11,523,573.60	12,140,235.73	5,151,226.43	12,207,061.49	12,454,306.74	5,274,198.86	7,180,107.88
Instructional Media Services	4,526,048.40	4,720,754.33	1,982,937.01	4,681,964.94	4,727,673.96	1,996,307.88	2,731,366.08
Instruction and Curriculum Development Services	6,612,777.08	6,850,779.20	3,126,886.31	6,901,842.00	6,934,446.06	3,320,866.56	3,613,579.50
Instructional Staff Training Services	1,030,795.47	1,944,615.32	354,579.61	1,041,052.62	1,907,875.55	434,476.67	1,473,398.88
Instruction Related Technology	3,135,900.81	3,212,770.70	1,621,243.74	3,222,089.74	3,376,937.71	1,749,129.71	1,627,808.00
Board	1,278,323.86	1,278,454.88	437,028.97	1,237,528.15	1,239,233.80	528,211.55	711,022.25
General Administration	802,581.52	820,842.52	404,192.28	923,836.84	950,140.05	418,291.25	531,848.80
School Administration	12,663,062.77	13,010,777.15	6,398,357.81	13,084,134.45	13,147,419.07	6,481,252.80	6,666,166.27
Facilities Acquisition and Construction	733,030.00	903,148.34	281,712.28	2,077,128.95	2,448,059.10	371,828.92	2,076,230.18
Fiscal Services	1,571,949.99	1,614,819.49	726,046.01	1,770,131.03	1,772,007.28	795,683.26	976,324.02
Food Services							0.00
Central Services	3,684,796.19	3,798,979.11	1,603,009.61	3,492,726.20	3,579,989.80	1,536,035.19	2,043,954.61
Pupil Transportation Services	12,411,549.13	12,846,538.34	5,022,989.95	12,635,267.95	12,862,483.82	5,070,993.56	7,791,490.26
Operation of Plant	23,254,898.52	23,752,650.75	12,376,150.62	23,333,608.72	23,809,813.29	13,324,448.41	10,485,364.88
Maintenance of Plant	5,389,576.00	5,772,450.85	2,398,212.44	5,436,247.42	5,620,431.96	3,124,784.18	2,495,647.78
Administrative Technology Services	1,341,536.89	1,496,898.67	623,143.76	1,322,909.05	1,835,801.20	795,909.91	1,039,891.29
Community Services	4,136,756.43	4,352,736.60	1,522,471.72	3,925,341.48	4,011,208.96	1,629,348.56	2,381,860.40
Total Appropriations	213,364,632.20	227,985,551.11	97,321,260.67	222,504,998.72	232,259,119.27	99,945,928.79	132,313,190.48
Transfers Out							
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)	28,256,294.18	11,435,600.77	37,642,644.97	23,745,319.53	15,011,551.99	65,534,574.25	(50,523,022.26)
Total Appropriations and Fund Balances	241,620,926.38	239,421,151.88	134,963,905.64	246,250,318.25	247,270,671.26	165,480,503.04	81,790,168.22

GENERAL FUND COMPARISON

Revenue

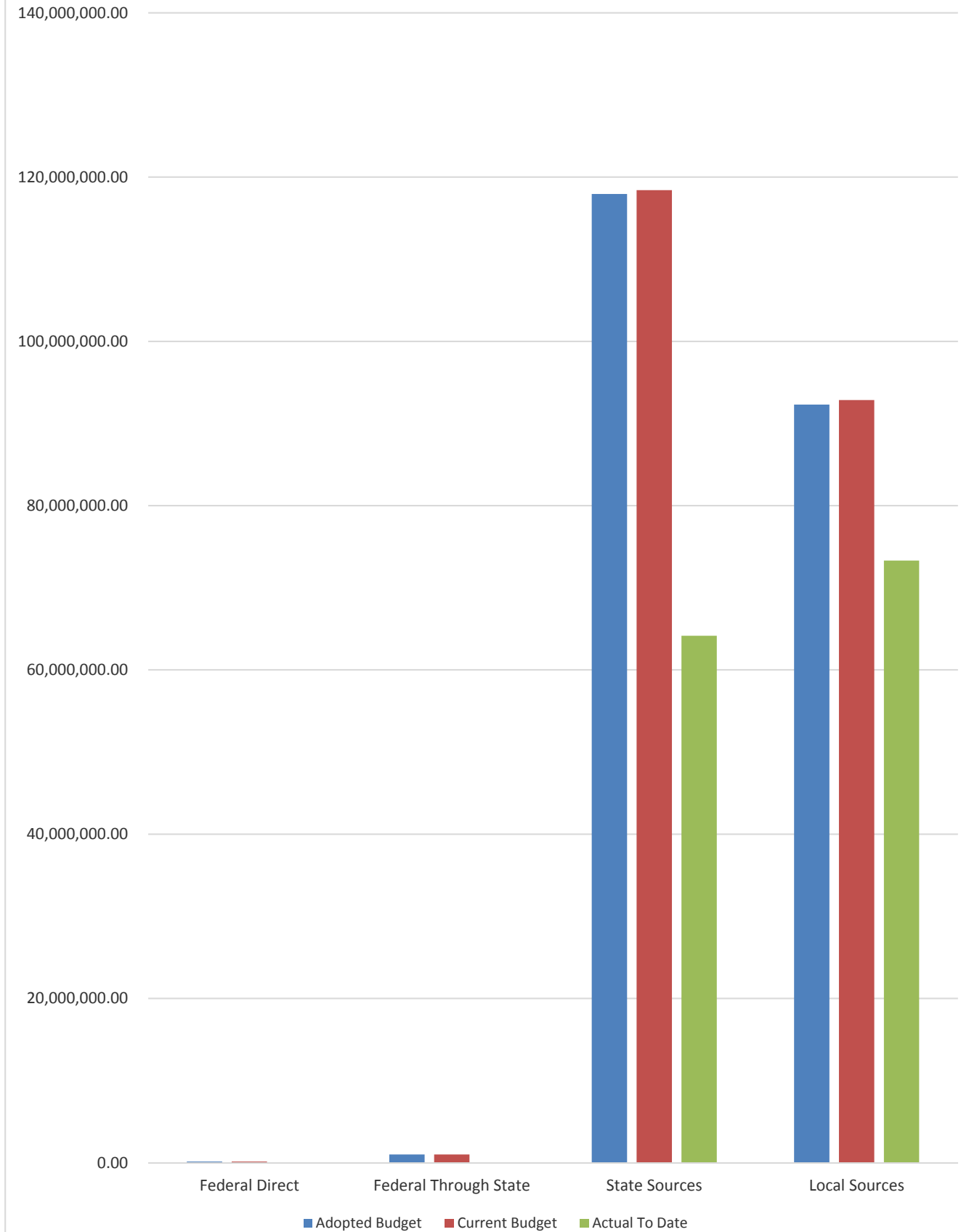
Month Ending December 31, 2013



GENERAL FUND COMPARISON

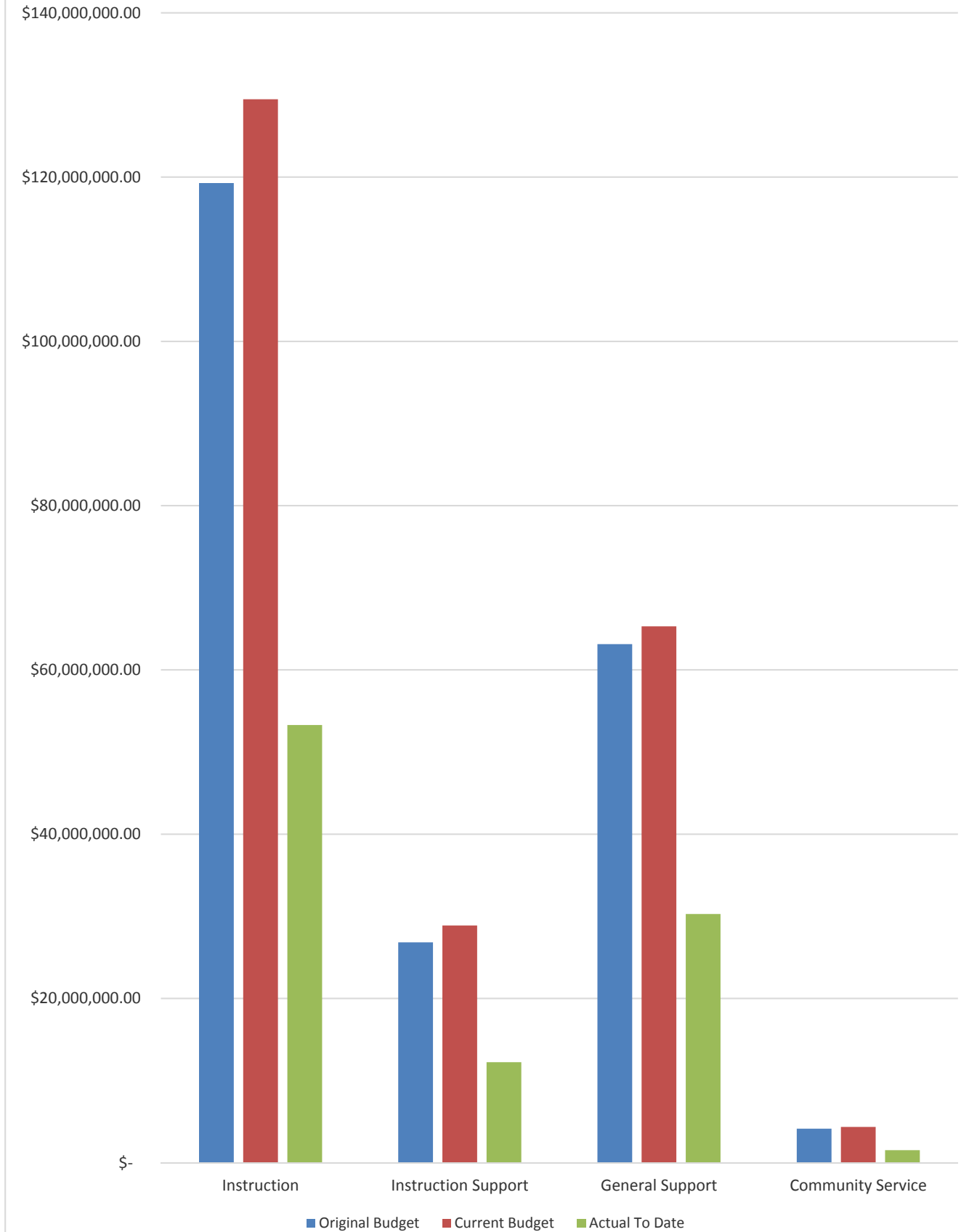
Revenue

Month Ending December 31, 2014



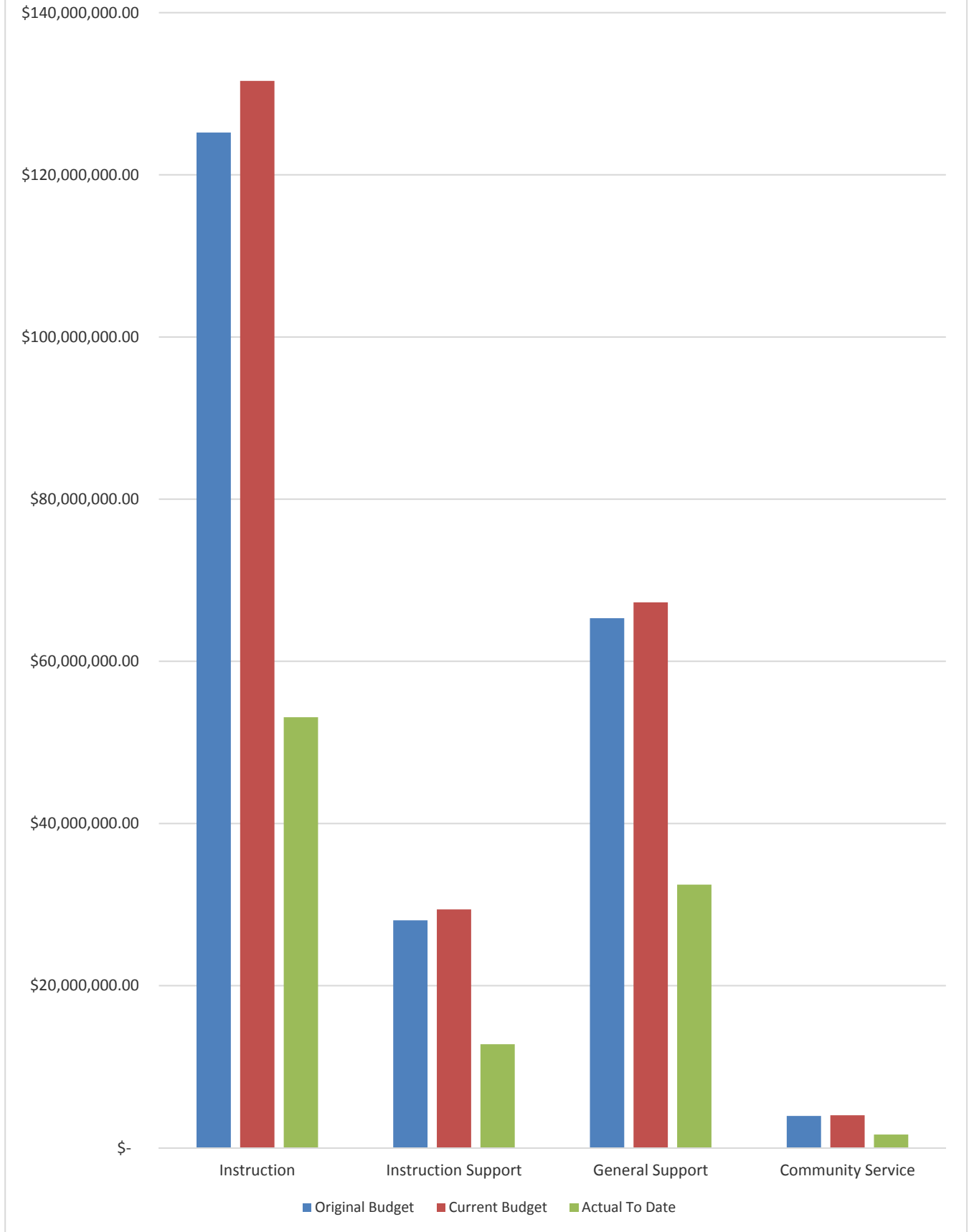
GENERAL FUND COMPARISON Expenses

Month Ending December 31, 2013



GENERAL FUND COMPARISON Expenses

Month Ending December 31, 2014



DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOOD SERVICE
For the Month Ending December 31, 2014

	Account Number	Budgeted Amounts (2013-14)			Budgeted Amounts (2014-15)		Year To Date Revenue	2014-15 Variance with Final Budget - Positive (Negative)
		Original	Current	2013-14 Actual Amounts	Original	Current		
REVENUES								
Federal Direct	3100			4,000.00				0.00
Federal Through State	3200	8,927,000.00	8,927,000.00	2,686,140.88	9,743,200.00	9,743,200.00	4,049,571.63	(5,693,628.37)
State Sources	3300	168,800.00	168,800.00	79,116.00	166,000.00	166,000.00	81,450.00	(84,550.00)
Local Sources	3400	3,298,150.00	3,298,150.00	911,254.78	2,843,050.00	2,843,050.00	947,269.29	(1,895,780.71)
Proceeds from the Sale of Capital Assets	3730							
Loss Recoveries	3740							
Transfers In	3600							0.00
Beginning Fund Balance		3,009,933.02	3,009,933.02	3,009,933.02	2,690,296.21	2,690,296.21	2,690,296.21	
Total Revenues and Fund Balances		15,403,883.02	15,403,883.02	6,690,444.68	15,442,546.21	15,442,546.21	7,768,587.13	(7,673,959.08)
EXPENDITURES								
		Budgeted Amounts (2013-14)		Year To Date	Budgeted Amounts		Year To Date	
Food Services: (Function 7600)		Original	Current	Expenditures	Original	Current	Expenditures	
Salaries	100	4,248,000.00	4,413,816.00	1,881,137.21	4,303,000.00	4,303,000.00	1,883,202.95	2,419,797.05
Employee Benefits	200	1,874,300.00	1,901,212.00	730,802.36	2,022,000.00	2,022,000.00	738,351.10	1,283,648.90
Purchased Services	300	463,500.00	463,500.00	240,687.59	642,900.00	642,900.00	213,858.13	429,041.87
Energy Services	400	283,500.00	283,500.00	135,387.28	263,700.00	263,700.00	131,678.17	132,021.83
Materials and Supplies	500	4,552,500.00	4,552,500.00	1,965,894.70	4,606,800.00	4,606,800.00	2,180,811.65	2,425,988.35
Capital Outlay	600	90,150.00	90,150.00	73,869.21	22,500.00	22,500.00	8,913.57	13,586.43
Other Expenses	700	432,000.00	432,000.00	127,230.38	405,000.00	405,000.00	125,072.08	279,927.92
Total Expenditures		11,943,950.00	12,136,678.00	5,155,008.73	12,265,900.00	12,265,900.00	5,281,887.65	6,984,012.35
Transfers Out	9700	400,000.00	400,000.00	400,000.00	486,350.00	486,350.00		486,350.00
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		3,059,933.02	2,867,205.02	1,135,435.95	2,690,296.21	2,690,296.21	2,486,699.48	203,596.73
Total Appropriations and Fund Balances		15,403,883.02	15,403,883.02	6,690,444.68	15,442,546.21	15,442,546.21	7,768,587.13	7,673,959.08

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OTHER FEDERAL PROGRAMS
For the Month Ending December 31, 2014

	Account Number	Budgeted Amounts (2013-14)		2013-14 Actual	Budgeted Amounts (2014-15)		Actual	2014-15 Variance with
		Original	Current	Amounts	Original	Current*	Amounts	Final Budget -
REVENUES								
Federal Direct	3100			1,824,938.79		313,755.22	2,078,139.14	1,764,383.92
Federal Through State	3200	13,166,392.35	19,172,231.90	8,469,955.22	14,374,271.34	21,118,419.87	7,470,478.16	(13,647,941.71)
State Sources	3300							0.00
Local Sources	3400							0.00
Proceeds from the Sale of Capital Assets	3730							0.00
Loss Recoveries	3740							0.00
Transfers In	3600							0.00
Total Revenues and Fund Balances		13,166,392.35	19,172,231.90	10,294,894.01	14,374,271.34	21,432,175.09	9,548,617.30	(11,883,557.79)
EXPENDITURES								
Instruction	5000	8,692,852.19	11,838,573.55	5,744,719.25	10,061,988.00	12,425,657.69	5,340,341.21	7,085,316.48
Pupil Personnel Services	6100	450,628.00	843,651.87	983,959.86	384,963.00	1,433,970.70	1,023,722.69	410,248.01
Instructional Media Services	6200							0.00
Instruction and Curriculum Development Services	6300	2,653,612.57	3,703,431.37	2,059,762.83	2,248,557.72	3,017,329.75	1,549,637.08	1,467,692.67
Instructional Staff Training Services	6400	722,837.59	1,646,284.00	699,339.83	1,436,526.06	3,121,154.62	767,814.95	2,353,339.67
Instruction Related Technology	6500		2,895.50	46,213.25		6,200.92	43,809.09	(37,608.17)
Board	7100							0.00
General Administration	7200	537,491.00	797,927.49	369,892.46		1,029,725.41	496,092.25	533,633.16
School Administration	7300		2,354.02	2,171.01		671.87	1,479.36	(807.49)
Facilities Acquisition and Construction	7410		10,000.00	46,657.51		4,550.00	3,128.00	1,422.00
Fiscal Services	7500							0.00
Food Services	7600							0.00
Central Services	7700	6,000.00	170,986.16	64,462.03	125,890.56	208,108.33	93,011.69	115,096.64
Pupil Transportation Services	7800	101,471.00	144,015.71	115,400.11	113,846.00	144,753.34	103,321.51	41,431.83
Operation of Plant	7900	1,500.00	7,539.67	162,315.87		37,552.46	126,259.47	(88,707.01)
Maintenance of Plant	8100							0.00
Administrative Technology Services	8200							
Community Services	9100		4,572.56		2,500.00	2,500.00	0.00	2,500.00
Total Appropriations		13,166,392.35	19,172,231.90	10,294,894.01	14,374,271.34	21,432,175.09	9,548,617.30	11,883,557.79
Transfers Out	9700							
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)								
Total Appropriations and Fund Balances		13,166,392.35	19,172,231.90	10,294,894.01	14,374,271.34	21,432,175.09	9,548,617.30	11,883,557.79

* 2014-15 current budget includes budget amendments through 11/30/2014

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
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For the Month Ending December 31, 2014

	Account Number	Budgeted Amounts (2013-14)		2013-14 Actual	Budgeted Amounts (2014-15)		Actual	2014-15 Variance with Final Budget - Positive (Negative)
		Original	Current	Amounts	Original	Current*	Amounts	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200		589,148.55	309,332.69		127,043.49	51,810.49	(75,233.00)
State Sources	3300							0.00
Local Sources	3400						0.11	0.11
Proceeds from the Sale of Capital Assets	3730							0.00
Loss Recoveries	3740							0.00
Transfers In	3600							0.00
Fund Balance								
Total Revenues and Fund Balances		0.00	589,148.55	309,332.69	0.00	127,043.49	51,810.60	(75,232.89)
EXPENDITURES								
Instruction	5000		406,382.29	153,608.29		7,835.20	3,674.20	4,161.00
Pupil Personnel Services	6100		7,724.78					0.00
Instructional Media Services	6200							0.00
Instruction and Curriculum Development Services	6300		24,001.77	58,974.76				0.00
Instructional Staff Training Services	6400		114,893.42	75,017.22		97,981.79	46,118.63	51,863.16
Instruction Related Technology	6500							0.00
Board	7100							0.00
General Administration	7200		28,246.04	16,064.06		5,981.50	2,017.77	3,963.73
School Administration	7300							0.00
Facilities Acquisition and Construction	7410							0.00
Fiscal Services	7500							0.00
Food Services	7600							0.00
Central Services	7700		7,900.25	5,668.36		15,245.00		15,245.00
Pupil Transportation Services	7800							0.00
Operation of Plant	7900							0.00
Maintenance of Plant	8100							0.00
Administrative Technology Services	8200							
Community Services	9100							0.00
Total Appropriations		0.00	589,148.55	309,332.69	0.00	127,043.49	51,810.60	75,232.89

* 2014-15 current budget includes budget amendments through 10/31/2014

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE
For the Month Ending December 31, 2014

	Account Number	Budgeted Amounts (2013-14)		2013-14 Actual Amounts	Budgeted Amounts (2014-15)		Actual Amounts	2014-15 Variance with
		Original	Current		Original	Current		Final Budget - Positive (Negative)
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200							0.00
State Sources	3300	945,600.00	945,600.00	87,295.85	945,600.00	945,600.00		(945,600.00)
Local Sources	3400						133,061.22	133,061.22
Proceeds from the Sale of Capital Assets	3730							0.00
Loss Recoveries	3740							0.00
Transfers In								0.00
From Capital Projects Fund	3630	659,530.00	659,530.00	659,529.24	659,530.00	659,530.00	659,529.24	(0.76)
	3620							
Beginning Fund Balances		8,109,194.35	8,109,194.35	8,109,194.35	8,109,194.35	8,109,194.35	8,109,194.35	
Total Revenues and Fund Balances		9,714,324.35	9,714,324.35	8,856,019.44	9,714,324.35	9,714,324.35	8,901,784.81	(812,539.54)
EXPENDITURES								
Debt Service: (Function 9200)								
Retirement of Principal	710	765,000.00	765,000.00			815,000.00		815,000.00
Interest	720	155,875.00	155,875.00			106,000.00		106,000.00
Dues, Fees and Issuance Costs	730			33.02			43.28	(43.28)
Miscellaneous Expenditures	790							0.00
Total Expenditures		920,875.00	920,875.00	33.02	0.00	921,000.00	43.28	920,956.72
								0.00
Transfers Out	9700							0.00
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		8,793,449.35	8,793,449.35	8,855,986.42	9,714,324.35	8,793,324.35	8,901,741.53	(108,417.18)
Total Expenditures and Fund Balances		9,714,324.35	9,714,324.35	8,856,019.44	9,714,324.35	9,714,324.35	8,901,784.81	812,539.54