### **Board Meeting Agenda Item Executive Summary**

Supt.'s Office Use Only

Board Meeting 12-5-17

Agenda Consent

Item No. F. 6.

Agenda Consei								
<b>Board Meeting Date:</b>	12/05/2017	It	tem NoF. 6.					
Submitted By:	Alex Rella, Asst. Superintendent Business S	ervices						
Item Description:	Monthly Financial Statements							
Purpose and Explanation	on:							
Balances – Budget to A Revenue, and Capital Cadditional adjustments	ts are the Interim Schedule of Revenues, Expendit Actual, for the month of October 2017 for General, I Dutlay. Please remember these are interim statemed and corrections. We are requesting the reports be eir acceptance into our Board records.	Debt Serents and	vice, Special may be subject to					
	BUDGETARY IMPACT							
Funding Source (Description): Amount:								
Approval	Date: Initial:	ADDITION	NAL INFORMATIONNo:					

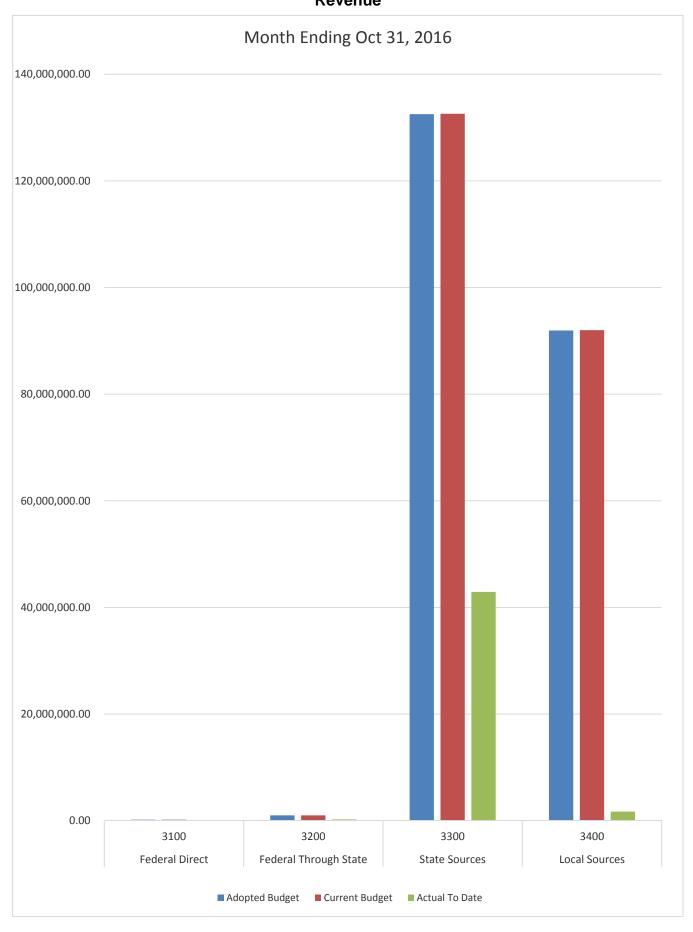
### DISTRICT SCHOOL BOARD OF ALACHUA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

<b>Total Appropriations and Fund Balances</b>		266,311,652.14	266,443,914.60	78,510,451.55	267,554,571.23	267,645,078.91	80,556,226.16	187,088,852.75	j
		31,107,130.33	25,555,619.10	10,110,217.70		27,721,020.14		7,207,530.40	
Fund Balance (Beg. Fund Bal. + Rev Exp.)		34,467,138.55	25,583,049.16	18,146,947.70	36,391,594.45	27,721,820.14	18,452,261.68	9,269,558.46	-
Transfers Out	9700								
Total Appropriations		231,844,513.59	240,860,865.44	60,363,503.85	231,162,976.78	239,923,258.77	62,103,964.48	177,819,294.29	25.88%
Community Services	9100	4,063,783.53	4,069,842.53	897,907.18	4,047,115.84	4,074,342.30	1,171,948.45	2,902,393.85	28.76%
Administrative Technology Services	8200	1,427,033.30	1,588,133.10	504,572.36	1,641,846.54	1,840,788.79	553,963.35	1,286,825.44	30.09%
Maintenance of Plant	8100	7,492,102.94	7,628,773.31	2,290,686.68	7,260,834.66	7,492,134.21	2,394,084.59	5,098,049.62	31.95%
Operation of Plant	7900	23,632,395.06	23,955,384.36	8,500,313.49	23,210,549.31	23,411,484.43	8,312,551.23	15,098,933.20	35.51%
Pupil Transportation Services	7800	11,785,227.89	12,025,222.69	3,159,574.32	11,517,105.56	11,614,594.76	2,965,735.18	8,648,859.58	25.53%
Central Services	7700	3,327,962.10	3,512,983.96	1,183,731.71	3,888,971.25	4,024,801.30	1,590,750.21	2,434,051.09	39.52%
Food Services	7600								
Fiscal Services	7500	1,781,447.15	1,774,756.15	575,313.01	1,783,032.21	1,779,747.45	607,303.48	1,172,443.97	34.12%
Facilities Acquisition and Construction	7400	453,070.00	819,336.63	191,131.58	488,885.17	981,646.40	187,453.79	794,192.61	19.10%
School Administration	7300	14,797,159.27	14,968,727.25	4,679,172.68	14,823,900.37	15,068,843.24	4,889,374.57	10,179,468.67	32.45%
General Administration	7200	887,472.75	897,472.75	339,462.18	918,503.09	918,503.09	401,384.25	517,118.84	43.70%
Board	7100	1,137,392.56	1,163,972.78	215,568.07	1,079,977.81	1,093,689.29	253,495.17	840,194.12	23.18%
Instruction Related Technology	6500	3,486,862.93	3,763,697.63	1,279,894.52	3,111,413.04	3,689,898.97	1,093,808.43	2,596,090.54	29.64%
Instructional Staff Training Services	6400	1,242,726.33	1,739,287.89	514,167.20	1,149,696.70	1,721,789.83	335,357.08	1,386,432.75	19.48%
Instruction and Curr. Development Services	6300	4,958,422.01	5,027,355.84	1,357,435.56	5,067,424.89	5,099,314.53	1,409,624.74	3,689,689.79	27.64%
Instructional Media Services	6200	4,525,922.96	4,557,741.23	1,088,419.87	4,503,190.54	4,528,799.05	1,084,525.54	3,444,273.51	23.95%
Pupil Personnel Services	6100	12,144,652.31	12,837,612.56	3,295,557.62	12,034,723.74	12,253,292.73	3,175,447.76	9,077,844.97	25.92%
Instruction	5000	134,700,880.50	140,530,564.78	30,290,595.82	134,635,806.06	140,329,588.40	31,677,156.66	108,652,431.74	22.57%
EXPENDITURES				October 31, 2016			October 31, 2017		Expended
				through			through		of Budget
				Expenditures			Expenditures		Percentage
Total Revenues and Fund Balances		266,311,652.14	266,443,914.60	78,510,451.55	267,554,571.23	267,645,078.91	80,556,226.16	(187,088,852.75)	Ì
Beginning I und Buldice		33,001,003.11	33,001,003.11	33,001,003.11	33,001,072.23	33,001,072.23	33,001,072.23	0.00	
Beginning Fund Balance		33,661,863.14	33,661,863.14	33,661,863.14	33,684,072.23	33,684,072.23	33,684,072.23	0.00	
Other Financing Sources	3/40			1,235.97		11,007.68	31,495.41	20,487.73	1
Other Einemaine Courses	3740			1 225 07		11,007.68	21 405 41	20 407 72	-
Capital Projects	3630	7,000,000.00	7,000,000.00		5,500,000.00	5,500,000.00		(5,500,000.00)	
Transfers In:									
Local Sources	3400	91,943,569.00	92,005,840.46	1,700,744.91	96,512,259.00	96,591,759.00	2,256,863.70	(94,334,895.30)	
State Sources	3300	132,516,220.00	132,586,211.00	42,912,214.58	130,668,240.00	130,668,240.00	44,522,877.43	(86,145,362.57)	
Federal Through State	3200	1,000,000.00	1,000,000.00	234,392.95	1,000,000.00	1,000,000.00	23,998.29	(976,001.71)	
Federal Direct	3100	190,000.00	190,000.00		190,000.00	190,000.00	36,919.10	(153,080.90)	1
REVENUES	- Transcer	Duager	00001,2010	00101, 2010	Duager	00131,2017	31, 2017	1 oblave (1 tegative)	
	Number	U	_		U	-	_	Positive (Negative)	
	Account	Budgeted Amo	ounts (2016-17)	2016-17 Actual	Budgeted Am-	ounts (2017-18)	2017-18 Actual	1	
For the Month Ending October 31, 2017	Account Budgeted An Original 2016-17 Number Budget		ounts (2016-17)  Current Budget as of Oct 31, 2016	2016-17 Actual Revenues through Oct 31, 2016	Budgeted Ame Original 2017-18 Budget	ounts (2017-18)  Current Budget as of Oct 31, 2017	2017-18 Actual Revenues through Oct 31, 2017	2017-18 Variance with Current Budget - Positive (Negative)	

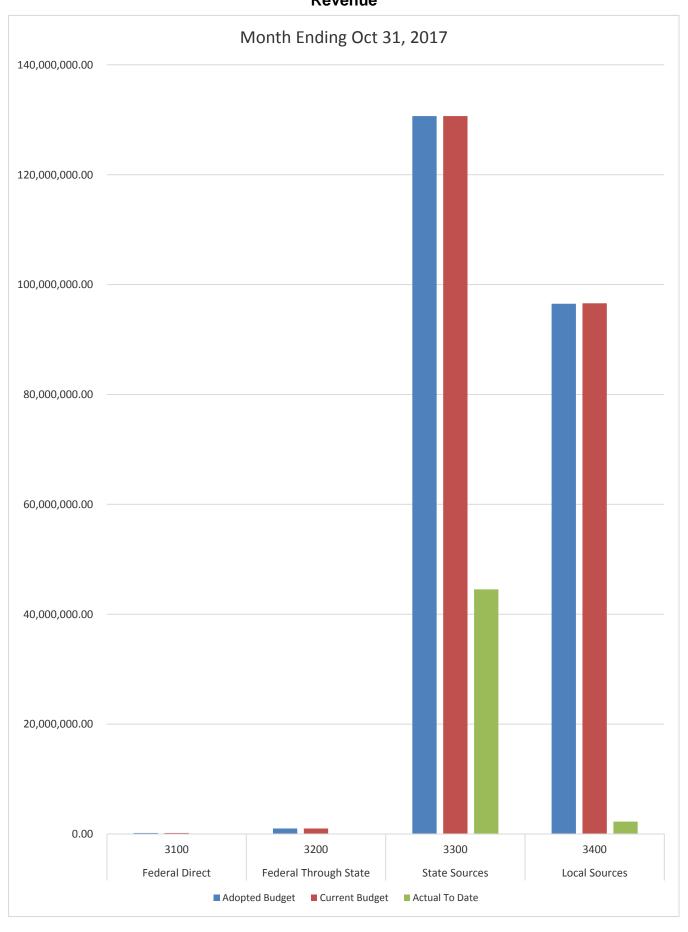
### DISTRICT SCHOOL BOARD OF ALACHUA COUNTY SCHEDULE OF REVENUES AND EXPENDITURES BY OBJECT - BUDGET AND ACTUAL GENERAL FUND

		Original	Current Budget	Expenditures	Percentage	Original	Current Budget	Expenditures	Percentage
		2016-17	As of	through	of Budget	2017-18	As Of	through	of Budget
OBJECTS		Budget	October 31, 2016	October 31, 2016	Expended	Budget	October 31, 2017	October 31, 2017	Expended
Salaries	100	136,532,891.11	136,321,795.72	35,498,884.53	26.04%	136,122,813.71	136,103,925.12	36,104,493.15	26.53%
Benefits	200	43,117,088.19	43,112,593.74	9,501,468.27	22.04%	42,382,575.03	42,421,689.21	9,751,904.69	22.99%
Purchased Services	300	27,522,056.81	32,019,552.17	9,084,624.54	28.37%	27,619,358.83	30,628,361.82	9,531,154.56	31.12%
Utilities	400	9,804,653.80	9,810,094.65	3,116,616.83	31.77%	9,262,743.98	9,259,221.96	2,991,040.49	32.30%
Materials and Supplies	500	7,876,073.35	12,606,375.67	1,767,159.43	14.02%	8,192,237.96	12,927,176.07	2,331,620.96	18.04%
Capital Outlay	600	4,619,734.33	4,456,082.19	885,816.77	19.88%	4,964,666.27	5,812,432.46	902,944.35	15.53%
Other Expenses	700	2,372,016.00	2,534,371.30	508,933.48	20.08%	2,618,581.00	2,770,452.13	490,806.28	17.72%
Total Appropriations		231,844,513.59	240,860,865.44	60,363,503.85	25.06%	231,162,976.78	239,923,258.77	62,103,964.48	25.88%

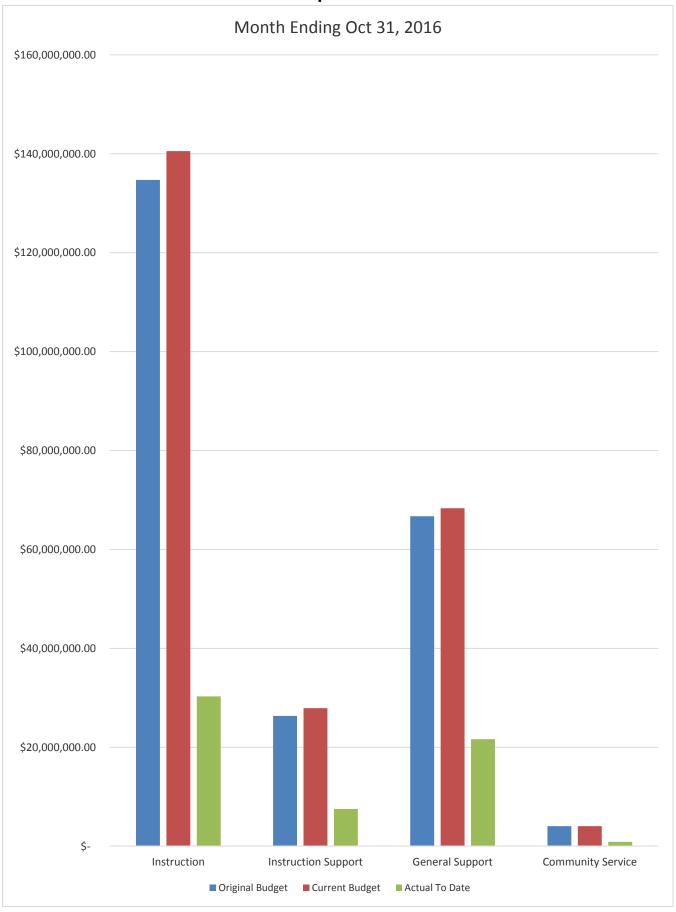
### GENERAL FUND COMPARISON Revenue



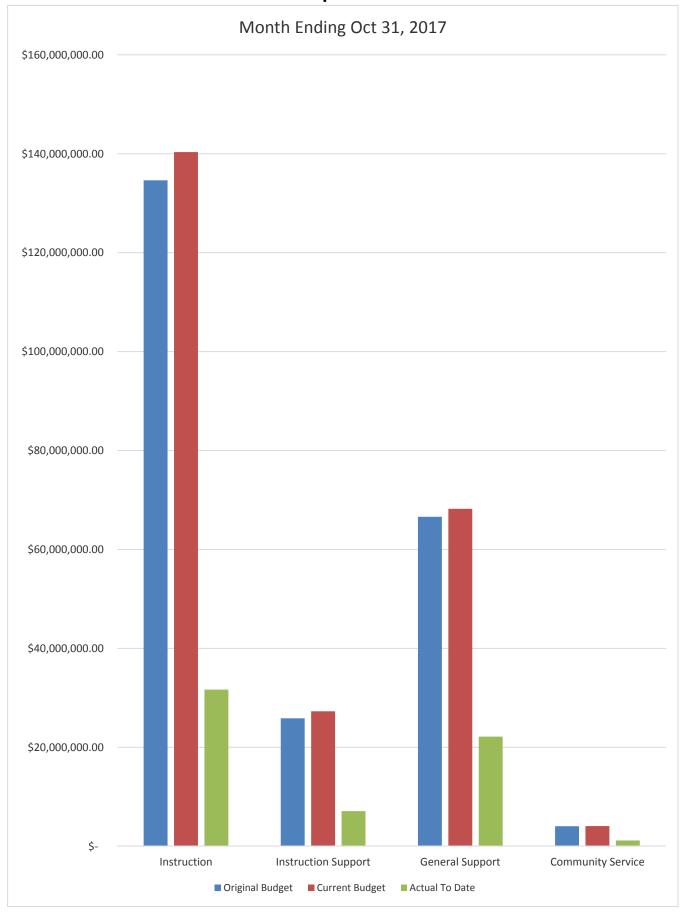
### GENERAL FUND COMPARISON Revenue



# GENERAL FUND COMPARISON Expenses



# GENERAL FUND COMPARISON Expenses



# DISTRICT SCHOOL BOARD OF ALACHUA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL FOOD SERVICE

		Budgeted Amounts (2016-17)		2016-17 Actual	Budgeted Am	ounts (2017-18)	2017-18 Actual	
		Original 2016-17	Current Budget as	Revenues through Oct	Original 2017-18	Current Budget as	Revenues through Oct	2017-18 Variance
	Account	Budget	of Oct 31, 2016	31, 2016	Budget	of Oct 31, 2017	31, 2017	with current budget
	Number	-			-			Positive (Negative)
REVENUES	İ							
Federal Direct	3100							0.00
Federal Through State	3200	13,819,700.00	13,819,700.00	2,484,979.13	14,725,250.00	14,725,250.00	2,034,723.50	(12,690,526.50)
State Sources	3300	168,000.00	168,000.00		177,000.00	177,000.00		(177,000.00)
Local Sources	3400	2,111,500.00	2,111,500.00	402,359.62	2,189,000.00	2,189,000.00	285,785.71	(1,903,214.29)
Proceeds from the Sale of Capital Assets	3730							
Loss Recoveries	3740							
Transfers In	3600							0.00
Beginning Fund Balance		3,453,883.09	3,453,883.09	3,453,883.09	3,476,036.73	3,476,036.73	3,476,036.73	
Total Revenues and Fund Balances		19,553,083.09	19,553,083.09	6,341,221.84	20,567,286.73	20,567,286.73	5,796,545.94	(14,770,740.79)
				Expenditures			Expenditures	
EXPENDITURES				through			through	
Food Services: (Function 7600)	1			October 31, 2016			October 31, 2017	
Salaries	100	4,900,000.00	4,900,000.00	1,313,017.03	5,100,000.00	5,100,000.00	1,504,364.73	3,595,635.27
Employee Benefits	200	2,513,000.00	2,513,000.00	501,385.64	2,434,000.00	2,434,000.00	553,057.31	1,880,942.69
Purchased Services	300	554,300.00	554,300.00	122,280.08	632,200.00	632,200.00	176,025.03	456,174.97
Energy Services	400	336,300.00	336,300.00	76,383.78	385,000.00	385,000.00	54,820.64	330,179.36
Materials and Supplies	500	6,134,100.00	6,134,100.00	1,546,425.10	7,574,100.00	7,574,100.00	1,778,225.85	5,795,874.15
Capital Outlay	600	35,500.00	35,500.00	19,117.08	32,500.00	32,500.00	13,505.29	18,994.71
Other Expenses	700	510,000.00	510,000.00	42,105.26	432,000.00	432,000.00	52,550.23	379,449.77
Total Expenditures		14,983,200.00	14,983,200.00	3,620,713.97	16,589,800.00	16,589,800.00	4,132,549.08	12,457,250.92
Transfers Out	9700	1,116,000.00	1,116,000.00		501,450.00	501,450.00		501,450.00
Fund Balance (Beg. Fund Bal. + Rev Exp.)		3,453,883.09	3,453,883.09	2,720,507.87	3,476,036.73	3,476,036.73	1,663,996.86	1,812,039.87
Total Appropriations and Fund Balances		19,553,083.09	19,553,083.09	6,341,221.84	20,567,286.73	20,567,286.73	5,796,545.94	14,770,740.79

#### 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 October 31, 2017		Budgeted Amo	ounts (2016-17)	2016-17 Actual	Budgeted Am	ounts (2017-18)	2017-18 Actual	
			1		Ŭ	l ` ´		2017 10 11
		•	Current Budget as of	Revenues through	Original 2017-18	_	Revenues through Oct	
	Account	Budget	Oct 31, 2016	Oct 31, 2016	Budget	of Oct 31, 2017	31, 2017	with Current Budget
	Number							Positive (Negative)
REVENUES								
Federal Direct	3100	4,785,552.00	4,800,733.34	1,108,336.12	4,888,322.61	4,895,923.02	1,401,427.84	(3,494,495.18)
Federal Through State	3200	17,958,829.14	21,480,447.03	4,823,185.26	16,357,938.69	21,001,761.22	4,166,621.97	(16,835,139.25)
State Sources	3300							0.00
Local Sources	3400			139.92				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		22,744,381.14	26,281,180.37	5,931,661.30	21,246,261.30	25,897,684.24	5,568,049.81	(20,329,634.43)
				Expenditures			Expenditures	
				through			through	
EXPENDITURES				October 31, 2016			October 31, 2017	
Instruction	5000	13,057,100.78	15,207,808.35	3,185,559.55	12,338,105.20	14,726,735.04	2,977,351.48	11,749,383.56
Pupil Personnel Services	6100	2,648,013.21	2,938,935.63	620,570.03	2,373,785.92	2,927,625.22	716,375.05	2,211,250.17
Instructional Media Services	6200			·				0.00
Instruction and Curr. Development Services	6300	3,521,310.34	3,937,371.67	1,152,392.28	3,565,339.73	4,175,568.34	976,436.21	3,199,132.13
Instructional Staff Training Services	6400	2,063,008.78	2,523,005.83	516,751.14	1,473,161.54	2,207,205.46	211,394.14	1,995,811.32
Instruction Related Technology	6500	38,725.73	50,201.73	27,916.25	90,606.34	63,317.34	22,149.78	41,167.56
Board	7100			·	·	·		0.00
General Administration	7200	921,423.50	1,036,083.66	149,974.52	1,019,042.13	1,156,995.06	250,510.51	906,484.55
School Administration	7300			42,505.83				0.00
Facilities Acquisition and Construction	7400		9,000.00	46,801.58	9,300.00	22,736.00	204,539.63	(181,803.63)
Fiscal Services	7500			4,270.78				0.00
Food Services	7600							
Central Services	7700	105,156.00	191,742.29	65,888.80	82,601.00	191,106.54	86,256.19	104,850.35
Pupil Transportation Services	7800	153,653.05	194,630.15	4,158.62	13,226.00	131,275.67	18,533.54	112,742.13
Operation of Plant	7900	197,757.28	154,081.71	114,497.39	278,593.44	292,619.57	104,415.01	188,204.56
Maintenance of Plant	8100	36,732.47	36,732.47					0.00
Administrative Technology Services	8200							0.00
Community Services	9100	1,500.00	1,586.88	374.53	2,500.00	2,500.00	88.27	2,411.73
Total Appropriations		22,744,381.14	26,281,180.37	5,931,661.30	21,246,261.30	25,897,684.24	5,568,049.81	20,329,634.43
Capital Outlay	9300							
Transfers Out	9700							
Fund Balance (Beg. Fund Bal. + Rev Exp.)								
Total Appropriations and Fund Balances		22,744,381.14	26,281,180.37	5,931,661.30	21,246,261.30	25,897,684.24	5,568,049.81	20,329,634.43

#### DISTRICT SCHOOL BOARD OF ALACHUA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE

		Budgeted Am	ounts (2016-17)	2016-17 Actual	Budgeted Amounts (2017-18)		2017-18 Actual	
		Original 2016-17	Current Budget as	Revenues through	Original 2017-18	Current Budget as	Revenues through	2017-18 Variance
	Account	Budget	of Sept 30, 2016	Sept 30, 2016	Budget	of Sept 30, 2017	Sept 30, 2017	with current budget
	Number		_	_		_		Positive (Negative)
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200	940,250.00	940,250.00		175,000.00	175,000.00		(175,000.00)
State Sources	3300							0.00
Local Sources	3400			10,496.51			56,235.01	56,235.01
Proceeds from Refunding Bonds	3715							0.00
Premium on Sale of Refunded Bonds	3790							0.00
Transfers In								0.00
From Capital Projects Fund	3630	659,530.00	659,530.00		538,854.00	538,854.00	538,854.08	0.08
	3620							
Beginning Fund Balances		5,026,848.69	5,026,848.69	5,026,848.69	5,723,728.05	5,723,728.05	5,723,728.05	
Total Revenues and Fund Balances		6,626,628.69	6,626,628.69	5,037,345.20	6,437,582.05	6,437,582.05	6,318,817.14	(118,764.91)
				Expenditures			Expenditures	
EXPENDITURES	1			through			through	
Debt Service: (Function 9200)	1			September 30, 2016			September 30, 2017	
Retirement of Principal	710	875,000.00	875,000.00		165,000.00	165,000.00		165,000.00
Interest	720	65,250.00	65,250.00		10,000.00	10,000.00		10,000.00
Dues, Fees and Issuance Costs	730			37.69			21.23	(21.23)
Payments to Escrow agent	760							0.00
Total Expenditures		940,250.00	940,250.00	37.69	175,000.00	175,000.00	21.23	174,978.77
Transfer to Capital Projects	930							0.00
Transfers Out	9700							0.00
Fund Balance (Beg. Fund Bal. + Rev Exp.)		5,686,378.69	5,686,378.69	5,037,307.51	6,262,582.05	6,262,582.05	6,318,795.91	(56,213.86)
Total Expenditures and Fund Balances		6,626,628.69	6,626,628.69	5,037,345.20	6,437,582.05	6,437,582.05	6,318,817.14	118,764.91

#### DISTRICT SCHOOL BOARD OF ALACHUA COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL OUTLAY

For the Month Ending October 31, 2017		Budgeted Am	ounts (2016-17)	2016-17 Actual Budgeted Amounts		unts (2017-18) 2017-18 Actual		
		Original 2016-17	Current Budget as	Revenues through	Original 2017-18	Current Budget as	Revenues through	2017-18 Variance
	Account	Budget	of Sept 30,2016	Sept 30, 2016	Budget	of Sept 30, 2017	Sept 30, 2017	with current budget
	Number	and get	r			, <b>r</b> ,		Positive (Negative)
REVENUES								\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Federal Direct	3100							0.00
Federal Through State	3200							0.00
State Sources	3300	1,614,991.00	1,614,991.00		1,520,579.00	1,520,579.00	830,579.00	(690,000.00)
Local Sources	3400	20,095,982.00	20,095,982.00	29,473.18	22,127,221.00	22,127,221.00	54,957.42	(22,072,263.58)
Total Revenues		21,710,973.00	21,710,973.00	29,473.18	23,647,800.00	23,647,800.00	885,536.42	(22,762,263.58)
Loss Recoveries	3740			17,012.00			65,193.15	65,193.15
Transfers In	3640	1,116,000.00	1,116,000.00	1,116,000.00	501,450.00	501,450.00		(501,450.00)
Beginning Fund Balances		10,094,743.98	10,119,847.26	10,119,847.26	13,677,184.85	13,677,184.85	13,677,184.85	0.00
Total Revenues and Fund Balances		32,921,716.98	32,946,820.26	11,282,332.44	37,826,434.85	37,826,434.85	14,627,914.42	(23,198,520.43)
				Expenditures through			Expenditures through	
EXPENDITURES				September 30, 2016			September 30, 2017	
Library Books (New Libraries)	610			T. T			,,,,,,,	
Audio-Visual Materials	620							0.00
Buildings and Fixed Equipment	630							0.00
Furniture, Fixtures, and Equipment	640	300,000.00	961,965.85	18,612.76	752,651.86	312,612.60	145,062.41	167,550.19
Motor Vehicles	650	1,500,000.00	2,607,541.00	ŕ	1,500,000.00	4,028,188.61	542,140.39	3,486,048.22
Land	660							0.00
Improvements Other Than Buildings	670	3,898,656.12	1,519,520.41	191,022.94	5,168,520.57	1,069,366.29	453,645.74	615,720.55
Remodeling and Renovations	680	13,469,628.86	14,104,361.00	3,037,211.89	18,254,875.25	20,275,476.35	2,555,794.44	17,719,681.91
Computer Software	690							0.00
Retirement of Principal	710	4,566,510.00	4,566,510.00		4,571,000.00	4,571,000.00	393,427.00	4,177,573.00
Interest	720	1,477,392.00	1,477,392.00	284,669.47	1,480,937.00	1,480,937.00	110,511.63	1,370,425.37
Dues, Fees and Issuance Costs	730	50,000.00	50,000.00	19,623.88	50,000.00	50,000.00	14,673.88	35,326.12
Miscellaneous Expenditures	790							0.00
Total Appropriations		25,262,186.98	25,287,290.26	3,551,140.94	31,777,984.68	31,787,580.85	4,215,255.49	27,572,325.36
Transfers Out	9700							
To General Fund	910	7,000,000.00	7,000,000.00		5,500,000.00	5,500,000.00		5,500,000.00
To Debt Service Fund	910	659.530.00	659,530.00		538,854.00	5,500,000.00	538,854.08	5,500,000.00
To Capital Projects Fund	920	039,330.00	00.05,550.00		338,834.00	338,834.00	338,834.08	(0.08)
Interfund Transfer	950							
Fund Balance (Beg. Fund Bal. + Rev Exp.)	750	0.00	0.00	7,731,191.50	9,596.17	0.00	9,873,804.85	(9,873,804.85)
Total Appropriations and Fund Balances		32,921,716.98	32,946,820.26	11,282,332.44	37,826,434.85	37,826,434.85	14,627,914.42	23,198,520.43