

## Board Meeting Agenda Item Executive Summary

**Supt.'s Office Use Only**

**Board Meeting** 12-17-13

**Agenda** Consent

**Item No.** F. 5.

<b>Board Meeting Date:</b>	12/17/2013
<b>Submitted By:</b>	Scott Ward
<b>Item Description:</b>	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 November 2013. 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**

<b>Funding Source (Description):</b>	<b>Amount:</b>
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<b>Staff Attorney Review &amp; Approval</b> <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 November 30, 2013**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)	
		Original	Current			
<b>REVENUES</b>						
Federal Direct	3100	135,000.00	135,000.00	5,948.34	(129,051.66)	
Federal Through State	3200	800,000.00	800,000.00	300,780.17	(499,219.83)	
State Sources	3300	115,879,944.00	115,879,944.00	45,234,888.34	(70,645,055.66)	
Local Sources	3400	88,615,597.59	88,747,501.99	3,837,417.26	(84,910,084.73)	
Transfers In:						
Capital Projects	3630	6,050,000.00	6,050,000.00		(6,050,000.00)	
Other Financing Sources						
	3740			30,617.23	30,617.23	
Beginning Fund Balance						
		30,140,384.79	30,140,384.79	30,140,384.79		
<b>Total Revenues and Fund Balances</b>		<b>241,620,926.38</b>	<b>241,752,830.78</b>	<b>79,550,036.13</b>	<b>(162,202,794.65)</b>	
<b>EXPENDITURES</b>						
Instruction	5000	119,267,475.54	126,445,385.14	40,875,209.89	85,570,175.25	32.33%
Pupil Personnel Services	6100	11,523,573.60	11,599,531.53	3,924,008.65	7,675,522.88	33.83%
Instructional Media Services	6200	4,526,048.40	4,557,775.37	1,508,427.65	3,049,347.72	33.10%
Instruction and Curriculum Development Services	6300	6,612,777.08	6,617,738.20	2,467,314.45	4,150,423.75	37.28%
Instructional Staff Training Services	6400	1,030,795.47	1,906,959.32	286,352.16	1,620,607.16	15.02%
Instruction Related Technology	6500	3,135,900.81	3,135,028.70	1,309,587.05	1,825,441.65	41.77%
Board	7100	1,278,323.86	1,278,454.88	245,728.03	1,032,726.85	19.22%
General Administration	7200	802,581.52	802,861.52	336,411.22	466,450.30	41.90%
School Administration	7300	12,663,062.77	12,713,239.96	5,187,164.69	7,526,075.27	40.80%
Facilities Acquisition and Construction	7410	733,030.00	879,693.24	213,115.84	666,577.40	24.23%
Fiscal Services	7500	1,571,949.99	1,572,372.49	590,478.84	981,893.65	37.55%
Food Services	7600				0.00	
Central Services	7700	3,684,796.19	3,717,928.11	1,329,446.06	2,388,482.05	35.76%
Pupil Transportation Services	7800	12,411,549.13	12,571,385.83	3,931,390.92	8,639,994.91	31.27%
Operation of Plant	7900	23,254,898.52	23,521,228.80	10,864,907.25	12,656,321.55	46.19%
Maintenance of Plant	8100	5,389,576.00	5,642,869.85	1,968,167.30	3,674,702.55	34.88%
Administrative Technology Services	8200	1,341,536.89	1,206,957.67	506,342.93	700,614.74	41.95%
Community Services	9100	4,136,756.43	4,244,875.60	1,228,859.34	3,016,016.26	28.95%
<b>Total Appropriations</b>		<b>213,364,632.20</b>	<b>222,414,286.21</b>	<b>76,772,912.27</b>	<b>145,641,373.94</b>	<b>34.52%</b>
Transfers Out	9700					
<b>Fund Balance (Beg. Fund Bal. + Rev. - Exp.)</b>		<b>28,256,294.18</b>	<b>19,338,544.57</b>	<b>2,777,123.86</b>	<b>16,561,420.71</b>	
<b>Total Appropriations and Fund Balances</b>		<b>241,620,926.38</b>	<b>241,752,830.78</b>	<b>79,550,036.13</b>	<b>162,202,794.65</b>	

**DISTRICT SCHOOL BOARD OF ALACHUA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOOD SERVICE**  
**For the Month Ending November 30, 2013**

	Account Number	Budgeted Amounts		Year To Date	Variance with
		Original	Current	Revenue	Final Budget - Positive (Negative)
<b>REVENUES</b>					
Federal Direct	3100			4,000.00	4,000.00
Federal Through State	3200	8,927,000.00	8,927,000.00	2,625,221.76	(6,301,778.24)
State Sources	3300	168,800.00	168,800.00		(168,800.00)
Local Sources	3400	3,298,150.00	3,298,150.00	510,532.18	(2,787,617.82)
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	
<b>Total Revenues and Fund Balances</b>		<b>15,403,883.02</b>	<b>15,403,883.02</b>	<b>6,149,686.96</b>	<b>(9,254,196.06)</b>
<b>EXPENDITURES</b>					
Food Services: (Function 7600)		Original	Current	Year To Date Expenditures	
Salaries	100	4,248,000.00	4,248,000.00	1,435,274.85	2,812,725.15
Employee Benefits	200	1,874,300.00	1,874,300.00	557,009.07	1,317,290.93
Purchased Services	300	463,500.00	463,500.00	144,759.49	318,740.51
Energy Services	400	283,500.00	283,500.00	133,285.50	150,214.50
Materials and Supplies	500	4,552,500.00	4,552,500.00	1,576,182.30	2,976,317.70
Capital Outlay	600	90,150.00	90,150.00	69,186.45	20,963.55
Other Expenses	700	432,000.00	432,000.00	89,326.80	342,673.20
<b>Total Expenditures</b>		<b>11,943,950.00</b>	<b>11,943,950.00</b>	<b>4,005,024.46</b>	<b>7,938,925.54</b>
Transfers Out	9700	400,000.00	400,000.00		400,000.00
<b>Fund Balance (Beg. Fund Bal. + Rev. - Exp.)</b>		<b>3,059,933.02</b>	<b>3,059,933.02</b>	<b>2,144,662.50</b>	<b>915,270.52</b>
<b>Total Appropriations and Fund Balances</b>		<b>15,403,883.02</b>	<b>15,403,883.02</b>	<b>6,149,686.96</b>	<b>9,254,196.06</b>

**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 November 30, 2013**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Current		
<b>REVENUES</b>					
Federal Direct	3100			1,584,563.24	1,584,563.24
Federal Through State	3200	13,166,392.35	18,582,886.88	6,615,709.57	(11,967,177.31)
State Sources	3300				0.00
Local Sources	3400			66.43	66.43
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Transfers In	3600				0.00
<b>Total Revenues and Fund Balances</b>		13,166,392.35	18,582,886.88	8,200,339.24	(10,382,547.64)
<b>EXPENDITURES</b>					
Instruction	5000	8,692,852.19	11,732,247.55	4,496,050.35	7,236,197.20
Pupil Personnel Services	6100	450,628.00	761,661.85	775,859.43	(14,197.58)
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300	2,653,612.57	3,462,068.93	1,672,723.99	1,789,344.94
Instructional Staff Training Services	6400	722,837.59	1,644,762.00	565,873.67	1,078,888.33
Instruction Related Technology	6500		2,895.50	39,649.80	(36,754.30)
Board	7100				0.00
General Administration	7200	537,491.00	769,888.49	312,151.71	457,736.78
School Administration	7300		2,354.02	2,171.01	183.01
Facilities Acquisition and Construction	7410		10,000.00	46,307.51	(36,307.51)
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700	6,000.00	44,280.60	58,938.90	(14,658.30)
Pupil Transportation Services	7800	101,471.00	142,615.71	91,245.17	51,370.54
Operation of Plant	7900	1,500.00	5,539.67	139,367.70	(133,828.03)
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				
Community Services	9100		4,572.56		4,572.56
<b>Total Appropriations</b>		13,166,392.35	18,582,886.88	8,200,339.24	10,382,547.64
Transfers Out	9700				
<b>Fund Balance (Beg. Fund Bal. + Rev. - Exp.)</b>					
<b>Total Appropriations and Fund Balances</b>		13,166,392.35	18,582,886.88	8,200,339.24	10,382,547.64

**DISTRICT SCHOOL BOARD OF ALACHUA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**STIMULUS, EDUCATION JOBS FUND AND RACE TO THE TOP**  
**For the Month Ending November 30, 2013**

	Account	Budgeted Amounts		Actual	Variance with
	Number	Original	Current	Amounts	Final Budget -
					Positive (Negative)
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State	3200		589,148.55	287,300.26	(301,848.29)
State Sources	3300				0.00
Local Sources	3400			53.65	53.65
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Transfers In	3600				0.00
Fund Balance					
<b>Total Revenues and Fund Balances</b>		0.00	589,148.55	287,353.91	(301,794.64)
<b>EXPENDITURES</b>					
Instruction	5000		406,382.29	145,948.19	260,434.10
Pupil Personnel Services	6100		7,724.78	0.00	7,724.78
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300		24,001.77	42,567.14	(18,565.37)
Instructional Staff Training Services	6400		114,893.42	79,877.15	35,016.27
Instruction Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200		28,246.04	13,293.07	14,952.97
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	2,231.89
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
<b>Total Appropriations</b>		0.00	589,148.55	287,353.91	301,794.64

**DISTRICT SCHOOL BOARD OF ALACHUA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE**  
**For the Month Ending November 30, 2013**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Current		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State	3200				0.00
State Sources	3300	945,600.00	945,600.00		(945,600.00)
Local Sources	3400			90,430.04	90,430.04
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	(0.76)
	3620				
Beginning Fund Balances		8,109,194.35	8,109,194.35	8,109,194.35	
<b>Total Revenues and Fund Balances</b>		<b>9,714,324.35</b>	<b>9,714,324.35</b>	<b>8,859,153.63</b>	<b>(855,170.72)</b>
<b>EXPENDITURES</b>					
Debt Service: (Function 9200)					
Retirement of Principal	710	765,000.00	765,000.00		765,000.00
Interest	720	155,875.00	155,875.00		155,875.00
Dues, Fees and Issuance Costs	730			105.23	(105.23)
Miscellaneous Expenditures	790				0.00
<b>Total Expenditures</b>		<b>920,875.00</b>	<b>920,875.00</b>	<b>105.23</b>	<b>920,769.77</b>
<b>Fund Balance (Beg. Fund Bal. + Rev. - Exp.)</b>		<b>8,793,449.35</b>	<b>8,793,449.35</b>	<b>8,859,048.40</b>	<b>(65,599.05)</b>
<b>Total Expenditures and Fund Balances</b>		<b>9,714,324.35</b>	<b>9,714,324.35</b>	<b>8,859,153.63</b>	<b>855,170.72</b>

**DISTRICT SCHOOL BOARD OF ALACHUA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**CAPITAL OUTLAY**  
**For the Month Ending November 30, 2013**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with
		Original	Current		Final Budget - Positive (Negative)
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State	3200				0.00
State Sources	3300	160,000.00	160,000.00		(160,000.00)
Local Sources	3400	18,042,148.00	18,048,667.00	354,712.08	(17,693,954.92)
<b>Total Revenues</b>		18,202,148.00	18,208,667.00	354,712.08	(17,853,954.92)
Loss Recoveries	3740				0.00
Transfers In	3640	400,000.00	400,000.00		(400,000.00)
Beginning Fund Balances		11,460,313.73	11,460,313.73	11,460,313.73	0.00
<b>Total Revenues and Fund Balances</b>		30,062,461.73	30,068,980.73	11,815,025.81	(18,253,954.92)
<b>EXPENDITURES</b>					
Library Books (New Libraries)	610	100,000.00	0.00		0.00
Audio-Visual Materials	620				0.00
Buildings and Fixed Equipment	630	1,000,000.00	17,974.49	17,959.34	15.15
Furniture, Fixtures, and Equipment	640	1,100,000.00	245,614.01	172,513.96	73,100.05
Motor Vehicles	650	1,000,000.00	1,599,000.00		1,599,000.00
Land	660				0.00
Improvements Other Than Buildings	670	1,100,000.00	763,175.70	172,870.66	590,305.04
Remodeling and Renovations	680	12,140,523.73	13,477,055.41	1,754,049.26	11,723,006.15
Computer Software	690		1,395.00	1,395.00	0.00
Retirement of Principal	710			350,075.00	(350,075.00)
Interest	720			138,315.83	(138,315.83)
Dues, Fees and Issuance Costs	730	6,912,408.00	7,255,236.12	23,665.00	7,231,571.12
Miscellaneous Expenditures	790				0.00
<b>Total Appropriations</b>		23,352,931.73	23,359,450.73	2,630,844.05	20,728,606.68
Transfers Out	9700				
To General Fund	910	6,050,000.00	6,050,000.00		6,050,000.00
To Debt Service Fund	920	659,530.00	659,530.00	659,529.24	0.76
<b>Fund Balance (Beg. Fund Bal. + Rev. - Exp.)</b>		<b>0.00</b>	<b>0.00</b>	<b>8,524,652.52</b>	<b>(8,524,652.52)</b>
<b>Total Appropriations and Fund Balances</b>		30,062,461.73	30,068,980.73	11,815,025.81	18,253,954.92