

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only

Board Meeting 12-18-18

Agenda Consent

Item No. G. 4.

Board Meeting Date:	12/18/2018
Submitted By:	Alex Rella, Asst. Superintendent Business Services
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 months of October and November 2018 for General, Debt Service, Special Revenue, and Capital Outlay. Please remember these are interim statements and may be 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 November 30, 2018

	Account	Budgeted Amounts (2017-18)		2017-18 Actual	Budgeted Amounts (2018-19)		2018-19 Actual	2018-19 Variance with	
	Number	Original 2017-18 Budget	Current Budget as of Nov 30, 2017	Revenues through Nov 30, 2017	Original 2018-19 Budget	Current Budget as of Nov 30, 2018	Revenues through Nov 30, 2018	Current Budget - Positive (Negative)	
REVENUES									
Federal Direct	3100	190,000.00	190,000.00	42,325.48	190,000.00	190,000.00		(190,000.00)	
Federal Through State	3200	1,000,000.00	1,000,000.00	323,668.29	1,000,000.00	1,000,000.00	253,679.06	(746,320.94)	
State Sources	3300	130,668,240.00	130,668,240.00	55,198,488.01	141,078,276.00	141,078,276.00	52,746,712.25	(88,331,563.75)	
Local Sources	3400	96,505,348.00	96,512,259.00	13,090,791.17	96,907,440.00	98,056,801.87	15,072,031.88	(82,984,769.99)	
Transfers In:									
Capital Projects	3630	5,500,000.00	5,500,000.00	830,579.00	5,000,000.00	5,000,000.00	812,338.00	(4,187,662.00)	
Other Financing Sources									
	3740			34,995.41			3,343.61	3,343.61	
Beginning Fund Balance		33,684,072.23	33,684,072.23	33,684,072.23	33,820,763.96	33,820,763.96	33,820,763.96	0.00	
Total Revenues and Fund Balances		267,547,660.23	267,554,571.23	103,204,919.59	277,996,479.96	279,145,841.83	102,708,868.76	(176,436,973.07)	
EXPENDITURES									
Instruction	5000	134,635,806.06	142,565,927.48	44,118,703.69	140,638,458.82	145,242,409.38	42,495,285.07	102,747,124.31	29.26%
Pupil Personnel Services	6100	12,034,723.74	12,414,454.15	4,315,246.67	14,930,189.07	15,625,763.27	4,641,236.45	10,984,526.82	29.70%
Instructional Media Services	6200	4,503,190.54	4,583,818.05	1,490,153.71	4,652,763.19	4,676,814.72	1,515,670.20	3,161,144.52	32.41%
Instruction and Curr. Development Services	6300	5,067,424.89	5,178,693.92	1,854,674.52	4,969,322.45	4,982,056.27	1,785,975.21	3,196,081.06	35.85%
Instructional Staff Training Services	6400	1,149,696.70	1,768,962.89	447,944.40	959,948.64	1,289,424.64	447,934.03	841,490.61	34.74%
Instruction Related Technology	6500	3,111,413.04	3,750,051.27	1,434,978.80	3,350,019.20	3,885,169.98	1,392,896.94	2,492,273.04	35.85%
Board	7100	1,079,977.81	1,105,965.29	334,195.24	969,475.91	1,014,004.32	336,882.09	677,122.23	33.22%
General Administration	7200	918,503.09	929,627.09	472,229.56	1,238,845.37	1,255,937.37	454,999.40	800,937.97	36.23%
School Administration	7300	14,823,900.37	15,265,344.32	6,183,581.42	15,939,105.06	16,199,966.06	6,407,775.47	9,792,190.59	39.55%
Facilities Acquisition and Construction	7400	488,885.17	1,053,438.98	193,439.45	117,314.53	1,117,847.53	303,985.68	813,861.85	27.19%
Fiscal Services	7500	1,783,032.21	1,802,439.45	760,417.98	1,846,762.26	1,859,372.51	800,199.42	1,059,173.09	43.04%
Food Services	7600								
Central Services	7700	3,888,971.25	4,204,701.55	1,898,639.49	3,983,157.98	4,301,831.68	2,051,071.36	2,250,760.32	47.68%
Pupil Transportation Services	7800	11,517,105.56	11,761,797.34	3,943,514.87	12,034,793.99	12,176,817.98	4,231,312.29	7,945,505.69	34.75%
Operation of Plant	7900	23,210,549.31	23,651,630.76	11,936,302.35	23,112,747.23	23,444,569.51	9,784,734.12	13,659,835.39	41.74%
Maintenance of Plant	8100	7,260,834.66	7,575,013.21	3,056,568.59	7,832,348.57	7,970,164.37	3,117,777.32	4,852,387.05	39.12%
Administrative Technology Services	8200	1,641,846.54	1,843,485.79	760,976.18	1,526,241.82	1,758,241.82	667,943.74	1,090,298.08	37.99%
Community Services	9100	4,047,115.84	4,118,305.30	1,508,898.69	4,069,457.61	4,075,557.61	1,294,604.45	2,780,953.16	31.77%
Total Appropriations		231,162,976.78	243,573,656.84	84,710,465.61	242,170,951.70	250,875,949.02	81,730,283.24	169,145,665.78	32.58%
Transfers Out	9700								
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		36,384,683.45	23,980,914.39	18,494,453.98	35,825,528.26	28,269,892.81	20,978,585.52	7,291,307.29	
Total Appropriations and Fund Balances		267,547,660.23	267,554,571.23	103,204,919.59	277,996,479.96	279,145,841.83	102,708,868.76	176,436,973.07	

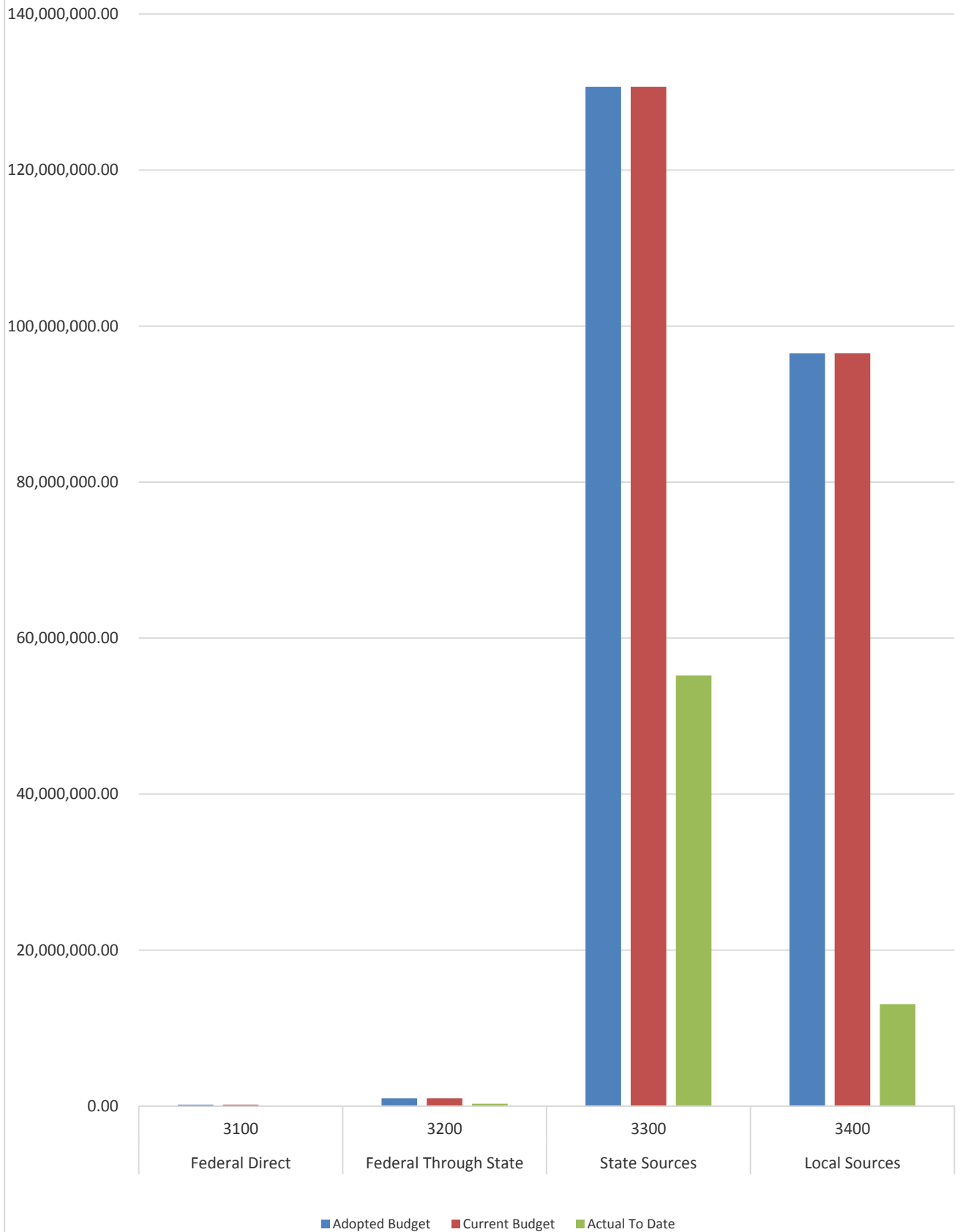
DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
 SCHEDULE OF REVENUES AND EXPENDITURES BY OBJECT - BUDGET AND ACTUAL
 GENERAL FUND
 For the Month Ending November 30, 2018

OBJECTS		Original 2017-18 Budget	Current Budget As of November 30, 2017	Expenditures through November 30, 2017	Percentage of Budget Expended	Original 2018-19 Budget	Current Budget As Of November 30, 2018	Expenditures through November 30, 2018	Percentage of Budget Expended
Salaries	100	136,122,813.71	139,084,102.66	49,528,411.51	35.61%	143,234,669.73	142,844,698.25	47,232,943.64	33.07%
Benefits	200	42,382,575.03	43,124,242.38	13,391,394.69	31.05%	44,843,281.93	44,798,077.01	14,683,969.50	32.78%
Purchased Services	300	27,619,358.83	30,923,557.84	13,635,477.15	44.09%	29,967,997.47	33,961,517.71	11,940,632.43	35.16%
Utilities	400	9,262,743.98	9,262,285.96	3,745,339.67	40.44%	8,621,021.83	8,617,312.65	3,606,700.68	41.85%
Materials and Supplies	500	8,192,237.96	12,527,059.57	2,595,143.81	20.72%	8,030,164.64	10,780,954.45	1,888,801.95	17.52%
Capital Outlay	600	4,964,666.27	5,932,609.26	1,086,805.39	18.32%	4,903,956.10	6,999,184.57	1,528,979.39	21.85%
Other Expenses	700	2,618,581.00	2,719,769.17	727,893.39	26.76%	2,569,860.00	2,874,204.38	848,255.65	29.51%
Total Appropriations		231,162,976.78	243,573,626.84	84,710,465.61	34.78%	242,170,951.70	250,875,949.02	81,730,283.24	32.58%

GENERAL FUND COMPARISON

Revenue

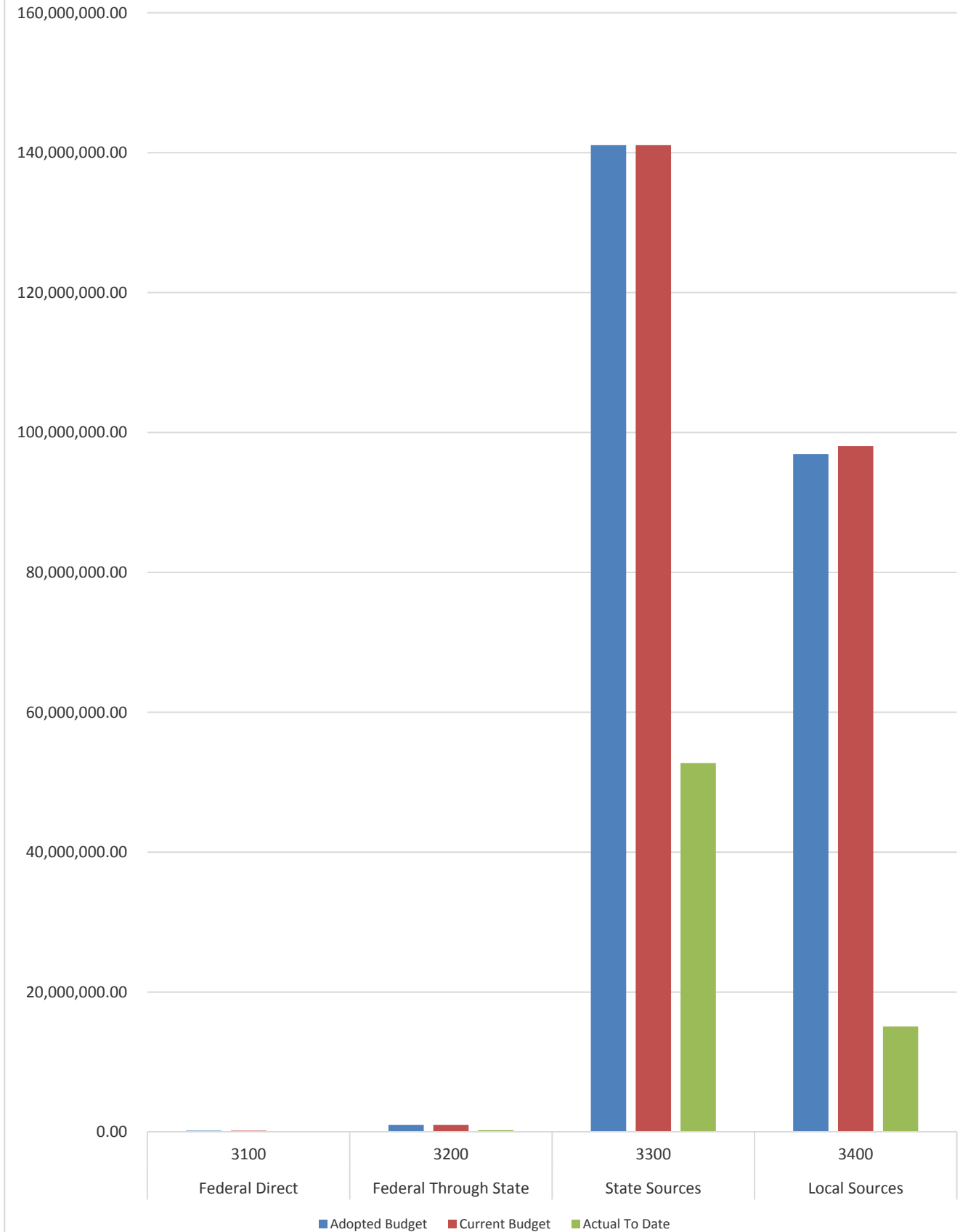
Month Ending Nov 30, 2017



GENERAL FUND COMPARISON

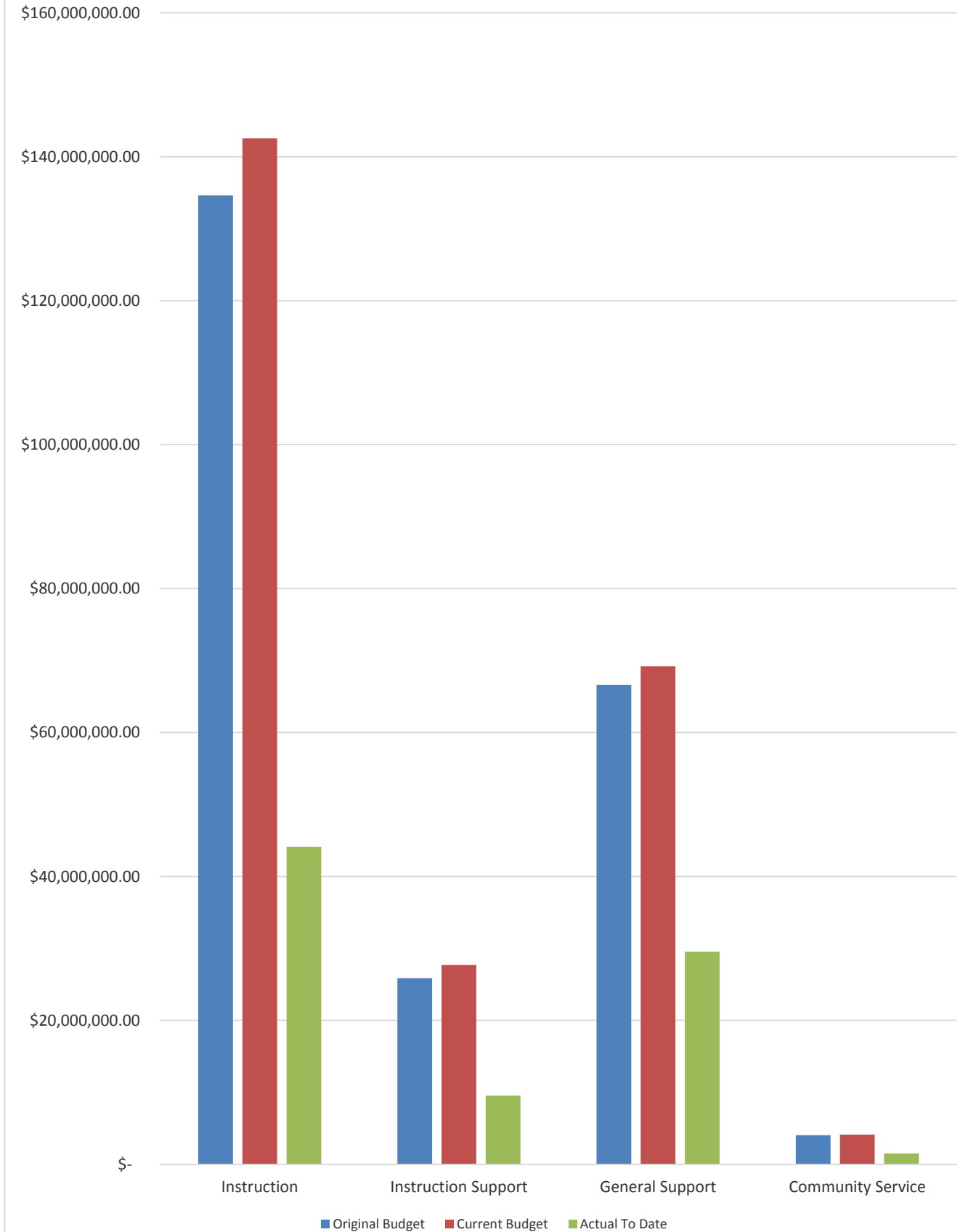
Revenue

Month Ending Nov 30, 2018



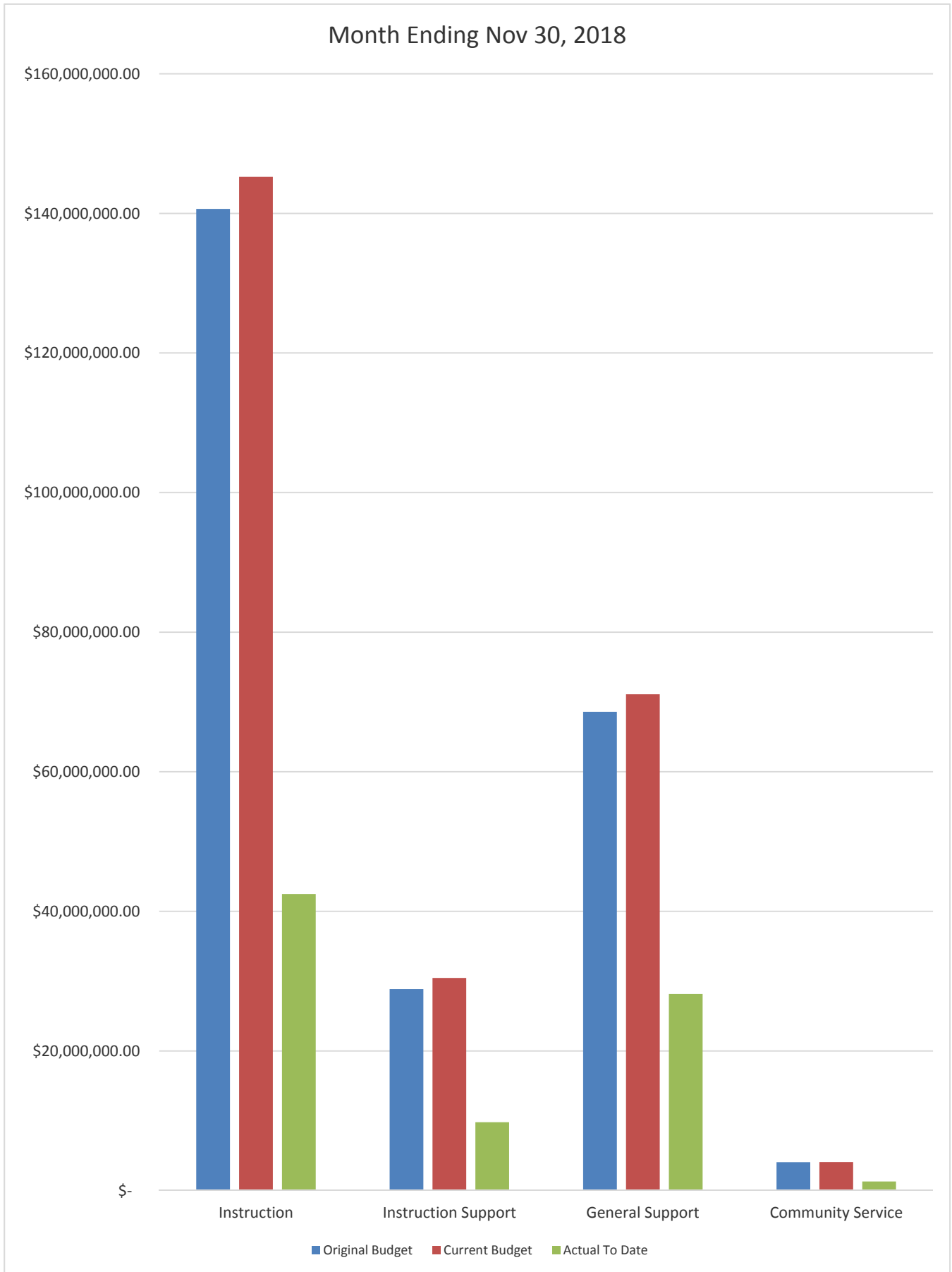
GENERAL FUND COMPARISON Expenses

Month Ending Nov 30, 2017



GENERAL FUND COMPARISON Expenses

Month Ending Nov 30, 2018



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, 2018

	Account Number	Budgeted Amounts (2017-18)		2017-18 Actual	Budgeted Amounts (2018-19)		2018-19 Actual	2018-19 Variance with current budget Positive (Negative)
		Original 2017-18 Budget	Current Budget as of Nov 30, 2017	Revenues through Nov 30, 2017	Original 2018-19 Budget	Current Budget as of Nov 30, 2018	Revenues through Nov 30, 2018	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200	14,725,250.00	14,725,250.00	5,317,828.15	17,292,700.00	17,292,700.00	5,566,649.60	(11,726,050.40)
State Sources	3300	177,000.00	177,000.00		177,000.00	177,000.00	103,361.47	(73,638.53)
Local Sources	3400	2,189,000.00	2,189,000.00	664,863.63	1,457,840.00	1,457,840.00	486,144.43	(971,695.57)
Proceeds from the Sale of Capital Assets	3730							
Loss Recoveries	3740						370.00	370.00
Transfers In	3600							0.00
Beginning Fund Balance		3,476,036.73	3,476,036.73	3,476,036.73	3,615,839.76	3,615,839.76	3,615,839.76	
Total Revenues and Fund Balances		20,567,286.73	20,567,286.73	9,458,728.51	22,543,379.76	22,543,379.76	9,772,365.26	(12,771,014.50)
EXPENDITURES								
Food Services: (Function 7600)				Expenditures through November 30, 2017			Expenditures through November 30, 2018	
Salaries	100	5,100,000.00	5,100,000.00	2,004,534.49	6,406,000.00	6,406,000.00	2,066,596.36	4,339,403.64
Employee Benefits	200	2,434,000.00	2,434,000.00	799,418.63	3,206,000.00	3,206,000.00	916,810.24	2,289,189.76
Purchased Services	300	632,200.00	632,200.00	249,458.65	698,700.00	698,700.00	230,592.16	468,107.84
Energy Services	400	385,000.00	385,000.00	144,994.05	388,300.00	388,300.00	112,878.41	275,421.59
Materials and Supplies	500	7,574,100.00	7,574,100.00	2,588,770.03	6,891,100.00	6,891,100.00	2,867,623.91	4,023,476.09
Capital Outlay	600	32,500.00	32,500.00	18,726.53	34,000.00	34,000.00	92,300.02	(58,300.02)
Other Expenses	700	432,000.00	432,000.00	184,795.19	422,540.00	422,540.00	155,265.84	267,274.16
Total Expenditures		16,589,800.00	16,589,800.00	5,990,697.57	18,046,640.00	18,046,640.00	6,442,066.94	11,604,573.06
Transfers Out	9700	501,450.00	501,450.00		880,900.00	880,900.00	250,000.00	630,900.00
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		3,476,036.73	3,476,036.73	3,468,030.94	3,615,839.76	3,615,839.76	3,080,298.32	535,541.44
Total Appropriations and Fund Balances		20,567,286.73	20,567,286.73	9,458,728.51	22,543,379.76	22,543,379.76	9,772,365.26	12,771,014.50

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, 2018

	Account Number	Budgeted Amounts (2017-18)		2017-18 Actual	Budgeted Amounts (2018-19)		2018-19 Actual	2018-19 Variance with Current Budget Positive (Negative)
		Original 2017-18 Budget	Current Budget as of Nov 30, 2017	Revenues through Nov 30, 2017	Original 2018-19 Budget	Current Budget as of Nov 30, 2018	Revenues through Nov 30, 2018	
REVENUES								
Federal Direct	3100	4,888,322.61	5,386,493.01	1,404,804.29	4,833,846.00	5,200,516.73	922,202.24	(4,278,314.49)
Federal Through State	3200	16,357,938.69	21,225,716.53	5,977,201.38	18,664,367.94	19,670,755.03	6,903,033.04	(12,767,721.99)
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		21,246,261.30	26,612,209.54	7,382,005.67	23,498,213.94	24,871,271.76	7,825,235.28	(17,046,036.48)
EXPENDITURES								
				Expenditures through November 30, 2017			Expenditures through November 30, 2018	
Instruction	5000	12,338,105.20	14,845,507.13	4,090,691.00	13,011,199.56	13,562,302.18	4,616,501.62	8,945,800.56
Pupil Personnel Services	6100	2,373,785.92	3,157,227.50	920,634.38	2,770,658.52	3,129,799.85	886,262.59	2,243,537.26
Instructional Media Services	6200					617.81	617.81	0.00
Instruction and Curr. Development Services	6300	3,565,339.73	4,233,733.60	1,271,739.90	4,119,252.59	4,310,884.92	1,203,569.26	3,107,315.66
Instructional Staff Training Services	6400	1,473,161.54	2,208,104.70	288,115.37	1,845,622.21	1,893,689.19	412,634.71	1,481,054.48
Instruction Related Technology	6500	90,606.34	62,591.04	25,322.00	90,635.00	93,330.02	23,891.31	69,438.71
Board	7100							0.00
General Administration	7200	1,019,042.13	1,174,013.17	339,225.45	1,109,711.06	1,142,634.05	363,015.03	779,619.02
School Administration	7300		8,655.64	5,088.63	150.00	150.00	439.00	(289.00)
Facilities Acquisition and Construction	7400	9,300.00	228,023.63	204,539.63	27,650.00	119,603.06	93,353.06	26,250.00
Fiscal Services	7500		529.22					0.00
Food Services	7600							
Central Services	7700	82,601.00	214,631.43	91,753.84	156,446.00	219,543.86	59,323.28	160,220.58
Pupil Transportation Services	7800	13,226.00	132,143.88	20,660.70	81,903.00	76,441.84	59,143.87	17,297.97
Operation of Plant	7900	278,593.44	346,355.60	124,234.77	282,136.00	320,382.98	106,091.74	214,291.24
Maintenance of Plant	8100							0.00
Administrative Technology Services	8200							0.00
Community Services	9100	2,500.00	2,500.00		2,850.00	1,892.00	392.00	1,500.00
Total Appropriations		21,246,261.30	26,614,016.54	7,382,005.67	23,498,213.94	24,871,271.76	7,825,235.28	17,046,036.48
Capital Outlay	9300							
Transfers Out	9700							
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)								
Total Appropriations and Fund Balances		21,246,261.30	26,614,016.54	7,382,005.67	23,498,213.94	24,871,271.76	7,825,235.28	17,046,036.48

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, 2018

	Account Number	Budgeted Amounts (2017-18)		2017-18 Actual	Budgeted Amounts (2018-19)		2018-19 Actual	2017-18 Variance with current budget Positive (Negative)
		Original 2017-18 Budget	Current Budget as of Nov 30, 2017	Revenues through Nov 30, 2017	Original 2018-19 Budget	Current Budget as of Nov 30, 2018	Revenues through Nov 30, 2018	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200	175,000.00	175,000.00		175,000.00	175,000.00		(175,000.00)
State Sources	3300							0.00
Local Sources	3400			30,146.67			681.99	681.99
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	538,854.00	538,854.00	538,854.08	538,854.00	538,854.00		(538,854.00)
	3620							
Beginning Fund Balances		5,723,728.05	5,723,728.05	5,723,728.05	6,227,686.76	6,227,686.76	6,227,686.76	
Total Revenues and Fund Balances		6,437,582.05	6,437,582.05	6,292,728.80	6,941,540.76	6,941,540.76	6,228,368.75	(713,172.01)
EXPENDITURES								
Debt Service: (Function 9200)				Expenditures through November 30, 2017			Expenditures through November 30, 2018	
Retirement of Principal	710	165,000.00	165,000.00		165,000.00	165,000.00		165,000.00
Interest	720	10,000.00	10,000.00		10,000.00	10,000.00		10,000.00
Dues, Fees and Issuance Costs	730			25.50			13.65	(13.65)
Payments to Escrow agent	760							0.00
Total Expenditures		175,000.00	175,000.00	25.50	175,000.00	175,000.00	13.65	174,986.35
Transfer to Capital Projects	930							0.00
Transfers Out	9700							0.00
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		6,262,582.05	6,262,582.05	6,292,703.30	6,766,540.76	6,766,540.76	6,228,355.10	538,185.66
Total Expenditures and Fund Balances		6,437,582.05	6,437,582.05	6,292,728.80	6,941,540.76	6,941,540.76	6,228,368.75	713,172.01

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, 2018

	Account Number	Budgeted Amounts (2017-18)		2017-18 Actual	Budgeted Amounts (2018-19)		2018-19 Actual	2018-19 Variance with current budget Positive (Negative)
		Original 2017-18 Budget	Current Budget as of Nov 30, 2017	Revenues through Nov 30, 2017	Original 2018-19 Budget	Current Budget as of Nov 30, 2018	Revenues through Nov 30, 2018	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200							0.00
State Sources	3300	1,520,579.00	1,520,579.00	830,579.00	1,502,338.00	1,502,338.00	812,338.00	(690,000.00)
Local Sources	3400	22,127,221.00	22,127,221.00	2,532,906.81	23,396,000.00	23,396,000.00	3,371,367.29	(20,024,632.71)
Total Revenues		23,647,800.00	23,647,800.00	3,363,485.81	24,898,338.00	24,898,338.00	4,183,705.29	(20,714,632.71)
Loss Recoveries	3740			65,193.15			3,872.80	3,872.80
Transfers In	3640	501,450.00	501,450.00		880,900.00	880,900.00	250,000.00	(630,900.00)
Beginning Fund Balances		13,677,184.85	13,677,184.85	13,677,184.85	16,160,775.06	16,160,775.06	16,160,775.06	0.00
Total Revenues and Fund Balances		37,826,434.85	37,826,434.85	17,105,863.81	41,940,013.06	41,940,013.06	20,598,353.15	(21,341,659.91)
EXPENDITURES								
				Expenditures through November 30, 2017			Expenditures through November 30, 2018	
Library Books (New Libraries)	610							
Audio-Visual Materials	620							0.00
Buildings and Fixed Equipment	630							0.00
Furniture, Fixtures, and Equipment	640	752,651.86	312,612.60	235,541.78	50,410.48	359,919.71	224,373.14	135,546.57
Motor Vehicles	650	1,500,000.00	4,028,188.61	661,179.61	1,553,445.00	3,356,671.46	37,198.47	3,319,472.99
Land	660							0.00
Improvements Other Than Buildings	670	5,168,520.57	2,079,760.08	542,257.74	6,951,912.17	1,446,432.72	514,024.39	932,408.33
Remodeling and Renovations	680	18,254,875.25	19,265,082.56	2,951,386.02	20,354,941.06	24,912,804.57	4,445,078.50	20,467,726.07
Computer Software	690							0.00
Retirement of Principal	710	4,571,000.00	4,571,000.00	393,427.00	4,972,779.00	4,972,779.00		4,972,779.00
Interest	720	1,480,937.00	1,480,937.00	110,511.63	1,302,551.83	1,302,551.83	279,728.54	1,022,823.29
Dues, Fees and Issuance Costs	730	50,000.00	50,000.00	17,771.69	50,000.00	50,000.00	16,484.13	33,515.87
Charter School Local Capital Improvement	790							0.00
Total Appropriations		31,777,984.68	31,787,580.85	4,912,075.47	35,236,039.54	36,401,159.06	5,516,887.17	30,884,272.12
Transfers Out	9700							
To General Fund	910	5,500,000.00	5,500,000.00	830,579.00	5,000,000.00	5,000,000.00	812,338.00	4,187,662.00
To Debt Service Fund	920	538,854.00	538,854.00	538,854.08	538,854.00	538,854.00		538,854.00
To Capital Projects Fund	930							
Interfund Transfer	950							
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		9,596.17	0.00	10,824,355.26	1,165,119.52	0.00	14,269,127.98	(14,269,127.98)
Total Appropriations and Fund Balances		37,826,434.85	37,826,434.85	17,105,863.81	41,940,013.06	41,940,013.06	20,598,353.15	21,341,660.14