

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only

Board Meeting 12-17-19

Agenda Consent

Item No. H.5.

Board Meeting Date:	12/17/2019
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 2019 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, 2019

	Account	Budgeted Amounts (2018-19)		2018-19 Actual	Budgeted Amounts (2019-20)		2019-20 Actual	2019-20 Variance with Current Budget -	
	Number	Original 2018-19 Budget	Current Budget as of Nov 30, 2018	Revenues through Nov 30, 2018	Original 2019-20 Budget	Current Budget as of Nov 30, 2019	Revenues through Nov 30, 2019	Positive (Negative)	
REVENUES									
Federal Direct	3100	190,000.00	190,000.00		190,000.00	190,000.00	71,498.50	(118,501.50)	
Federal Through State	3200	1,000,000.00	1,000,000.00	253,679.06	1,300,000.00	1,300,000.00	68,522.19	(1,231,477.81)	
State Sources	3300	141,078,276.00	141,078,276.00	52,746,712.25	144,573,795.00	144,639,720.00	61,684,134.26	(82,955,585.74)	
Local Sources	3400	96,907,440.00	98,056,801.87	15,072,031.88	101,763,639.00	103,184,259.79	3,047,371.97	(100,136,887.82)	
Transfers In:									
Capital Projects	3630	5,000,000.00	5,000,000.00	812,338.00	5,000,000.00	5,000,000.00		(5,000,000.00)	
Other Financing Sources	3740			3,343.61			5,467.61	5,467.61	
Beginning Fund Balance		33,820,763.96	33,820,763.96	33,820,763.96	33,514,419.59	33,514,419.59	33,514,419.59	0.00	
Total Revenues and Fund Balances		277,996,479.96	279,145,841.83	102,708,868.76	286,341,853.59	287,828,399.38	98,391,414.12	(189,436,985.26)	
				Expenditures through November 30, 2018			Expenditures through November 30, 2019		
EXPENDITURES									
Instruction	5000	140,638,458.82	145,242,409.38	42,495,285.07	145,453,343.26	151,895,216.62	45,409,814.70	106,485,401.92	29.90%
Pupil Personnel Services	6100	14,930,189.07	15,625,763.27	4,641,236.45	16,285,583.03	17,446,784.43	5,132,855.74	12,313,928.69	29.42%
Instructional Media Services	6200	4,652,763.19	4,676,814.72	1,515,670.20	4,962,815.26	5,009,441.41	1,577,466.25	3,431,975.16	31.49%
Instruction and Curr. Development Services	6300	4,969,322.45	4,982,056.27	1,785,975.21	5,085,173.65	4,959,929.73	1,801,001.85	3,158,927.88	36.31%
Instructional Staff Training Services	6400	959,948.64	1,289,424.64	447,934.03	952,216.65	1,202,467.21	486,305.34	716,161.87	40.44%
Instruction Related Technology	6500	3,350,019.20	3,885,169.98	1,392,896.94	3,767,058.71	3,879,654.18	1,571,199.16	2,308,455.02	40.50%
Board	7100	969,475.91	1,014,004.32	336,882.09	1,020,549.05	1,030,077.46	247,956.87	782,120.59	24.07%
General Administration	7200	1,238,845.37	1,255,937.37	454,999.40	1,230,532.51	1,230,532.51	498,662.68	731,869.83	40.52%
School Administration	7300	15,939,105.06	16,199,966.06	6,407,775.47	16,728,277.13	16,926,793.04	6,725,556.16	10,201,236.88	39.73%
Facilities Acquisition and Construction	7400	117,314.53	1,117,847.53	303,985.68	1,169,725.51	2,687,662.89	805,775.85	1,881,887.04	29.98%
Fiscal Services	7500	1,846,762.26	1,859,372.51	800,199.42	2,037,874.14	2,037,874.14	832,175.74	1,205,698.40	40.84%
Food Services	7600								
Central Services	7700	3,983,157.98	4,301,831.68	2,051,071.36	3,994,625.72	4,107,022.63	1,946,362.49	2,160,660.14	47.39%
Pupil Transportation Services	7800	12,034,793.99	12,176,817.98	4,231,312.29	11,719,617.89	11,860,132.42	4,181,504.29	7,678,628.13	35.26%
Operation of Plant	7900	23,112,747.23	23,444,569.51	9,784,734.12	23,398,288.70	23,793,546.98	10,141,120.94	13,652,426.04	42.62%
Maintenance of Plant	8100	7,832,348.57	7,970,164.37	3,117,777.32	8,268,050.80	7,976,283.39	3,180,600.97	4,795,682.42	39.88%
Administrative Technology Services	8200	1,526,241.82	1,758,241.82	667,943.74	1,443,255.03	1,618,519.03	632,214.41	986,304.62	39.06%
Community Services	9100	4,069,457.61	4,075,557.61	1,294,604.45	4,749,213.93	4,783,649.82	1,436,264.60	3,347,385.22	30.02%
Total Appropriations		242,170,951.70	250,875,949.02	81,730,283.24	252,266,200.97	262,445,587.89	86,606,838.04	175,838,749.85	33.00%
Transfers Out	9700								
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		35,825,528.26	28,269,892.81	20,978,585.52	34,075,652.62	25,382,811.49	11,784,576.08	13,598,235.41	
Total Appropriations and Fund Balances		277,996,479.96	279,145,841.83	102,708,868.76	286,341,853.59	287,828,399.38	98,391,414.12	189,436,985.26	

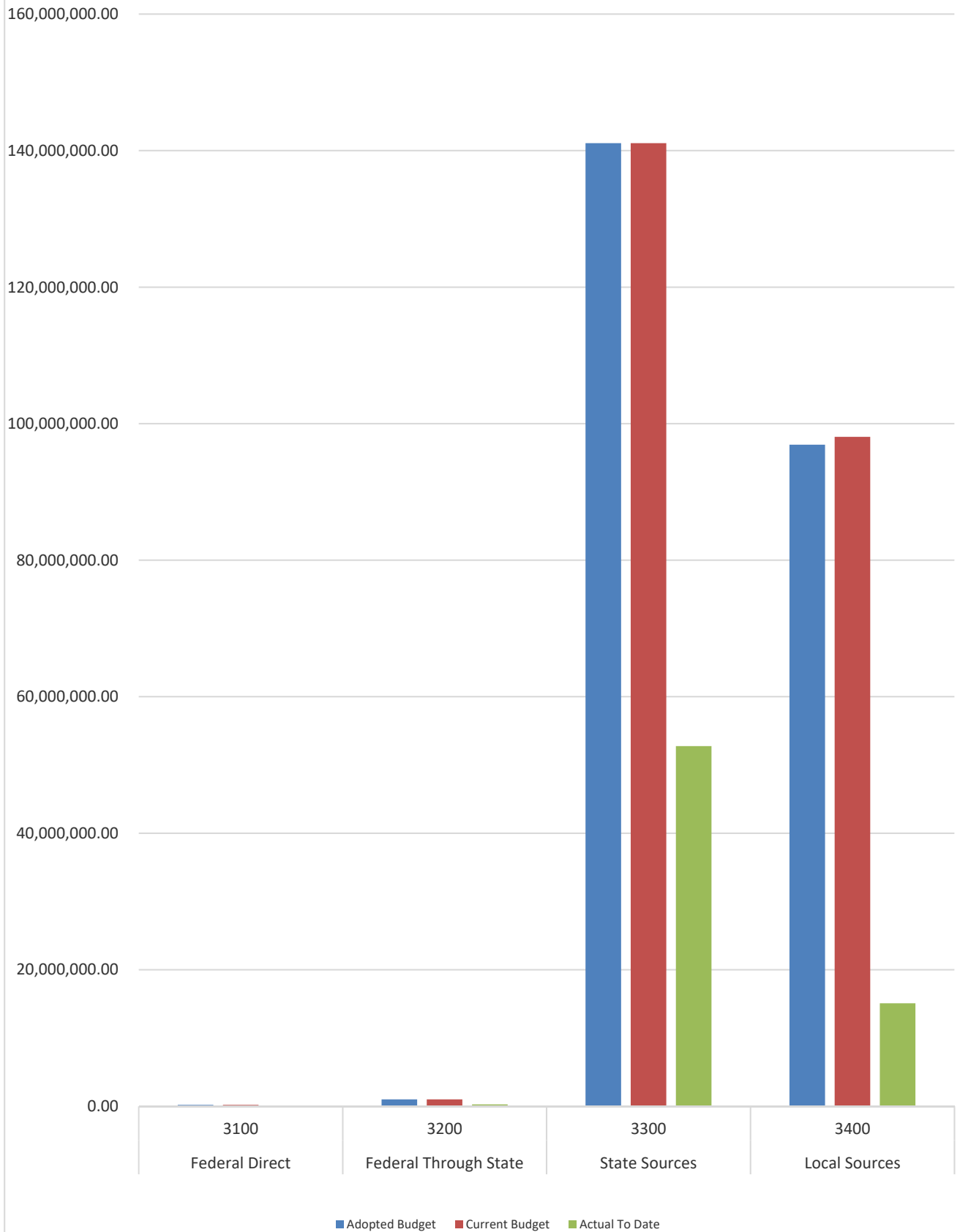
DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
 SCHEDULE OF REVENUES AND EXPENDITURES BY OBJECT - BUDGET AND ACTUAL
 GENERAL FUND
 For the Month Ending November 30, 2019

OBJECTS		Original 2018-19 Budget	Current Budget As of November 30, 2018	Expenditures through November 30, 2018	Percentage of Budget Expended	Original 2019-20 Budget	Current Budget As Of November 30, 2019	Expenditures through November 30, 2019	Percentage of Budget Expended
Salaries	100	143,234,669.73	142,844,698.25	47,232,943.64	33.07%	149,137,932.08	148,913,640.48	49,632,473.58	33.33%
Benefits	200	44,843,281.93	44,798,077.01	14,683,969.50	32.78%	46,850,835.16	46,829,891.82	15,552,437.78	33.21%
Purchased Services	300	29,967,997.47	33,961,517.71	11,940,632.43	35.16%	32,348,688.96	37,472,906.44	13,401,953.14	35.76%
Utilities	400	8,621,021.83	8,617,312.65	3,606,700.68	41.85%	9,196,345.72	9,202,794.25	3,779,879.76	41.07%
Materials and Supplies	500	8,030,164.64	10,780,954.45	1,888,801.95	17.52%	8,897,133.80	12,048,735.61	2,211,337.86	18.35%
Capital Outlay	600	4,903,956.10	6,999,184.57	1,528,979.39	21.85%	3,589,589.25	5,651,388.56	1,432,139.26	25.34%
Other Expenses	700	2,569,860.00	2,874,204.38	848,255.65	29.51%	2,245,676.00	2,326,230.73	596,616.66	25.65%
Total Appropriations		242,170,951.70	250,875,949.02	81,730,283.24	32.58%	252,266,200.97	262,445,587.89	86,606,838.04	33.00%

GENERAL FUND COMPARISON

Revenue

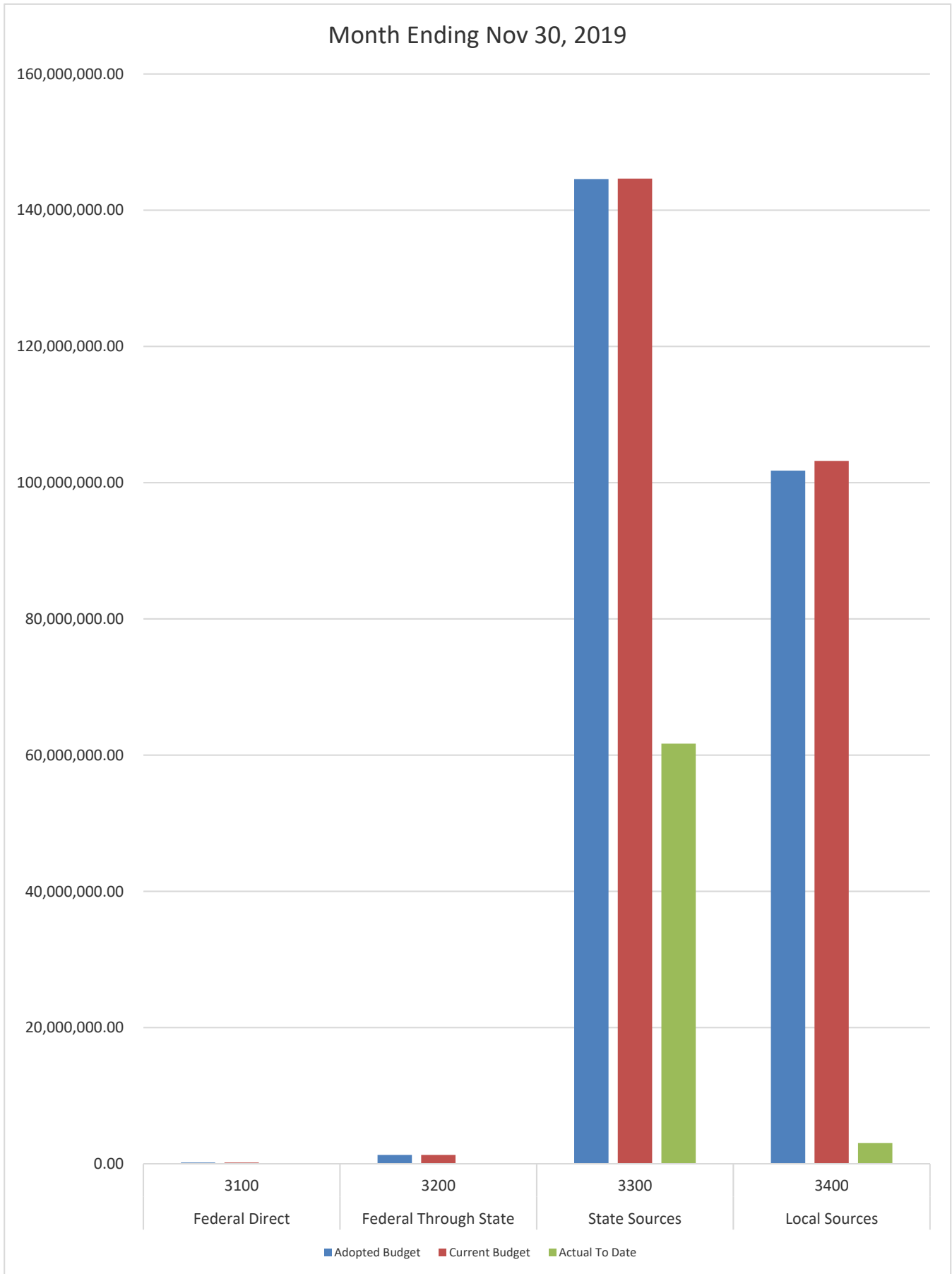
Month Ending Nov 30, 2018



GENERAL FUND COMPARISON

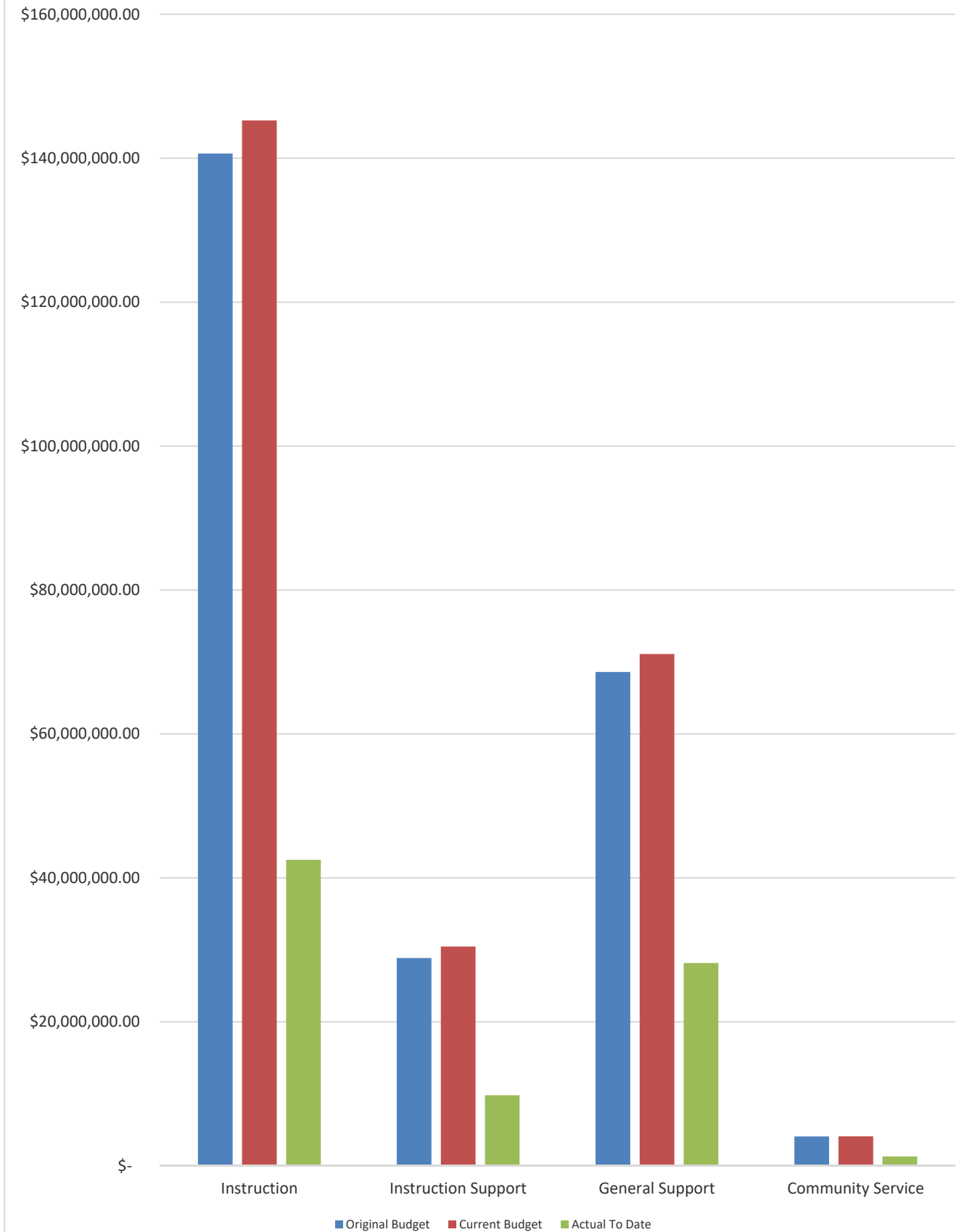
Revenue

Month Ending Nov 30, 2019



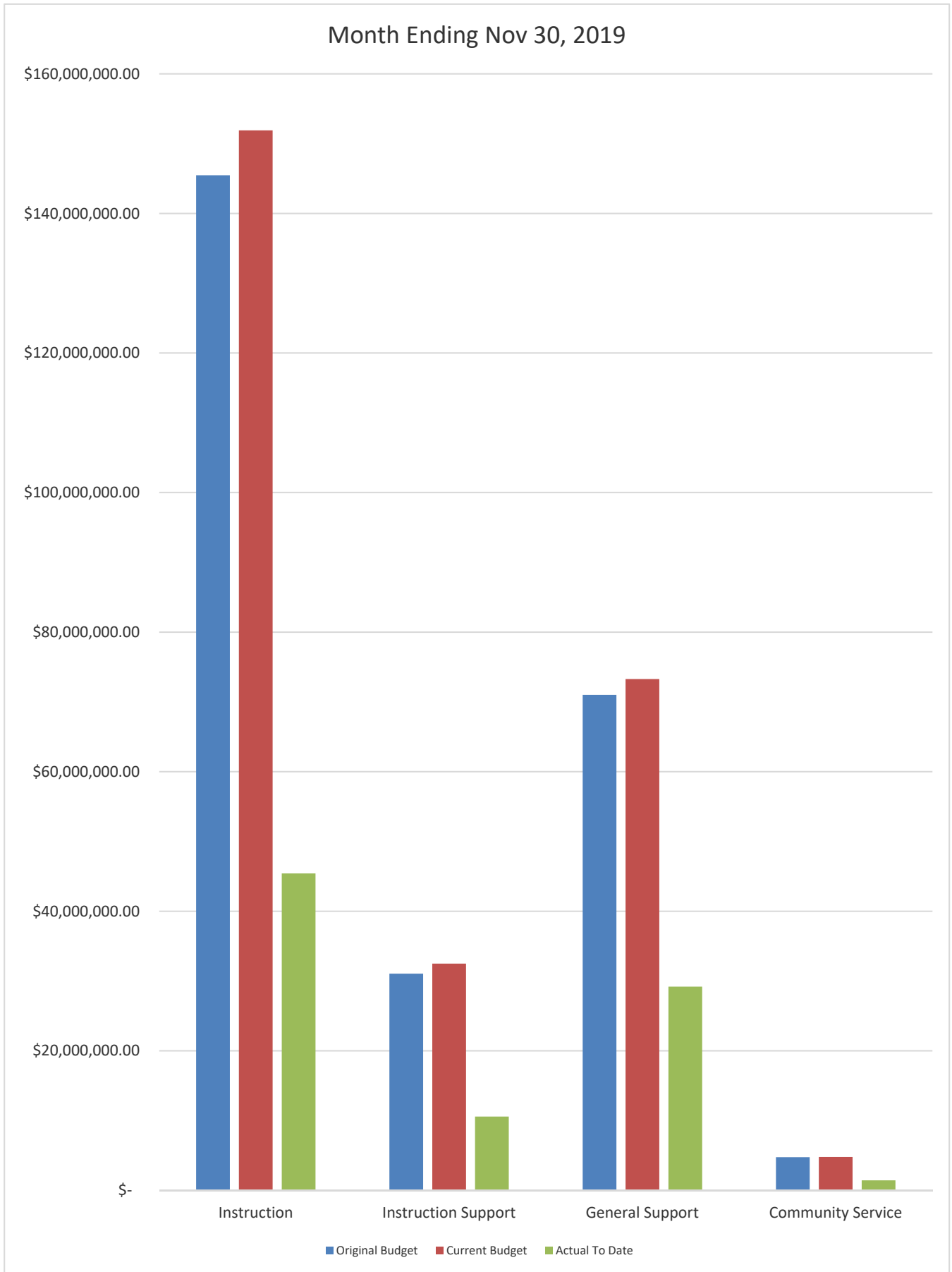
GENERAL FUND COMPARISON Expenses

Month Ending Nov 30, 2018



GENERAL FUND COMPARISON Expenses

Month Ending Nov 30, 2019



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, 2019

	Account Number	Budgeted Amounts (2018-19)		2018-19 Actual	Budgeted Amounts (2019-20)		2019-20 Actual	2019-20 Variance with current budget Positive (Negative)
		Original 2018-19 Budget	Current Budget as of Nov 30, 2018	Revenues through Nov 30, 2018	Original 2019-20 Budget	Current Budget as of Nov 30, 2019	Revenues through Nov 30, 2019	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200	17,292,700.00	17,292,700.00	5,566,649.60	18,731,386.47	18,731,386.47	5,717,344.02	(13,014,042.45)
State Sources	3300	177,000.00	177,000.00	103,361.47	195,995.32	195,995.32		(195,995.32)
Local Sources	3400	1,457,840.00	1,457,840.00	486,144.43	1,455,666.58	1,455,666.58	619,244.38	(836,422.20)
Proceeds from the Sale of Capital Assets	3730							
Loss Recoveries	3740			370.00				0.00
Transfers In	3600							0.00
Beginning Fund Balance		3,615,839.76	3,615,839.76	3,615,839.76	3,848,678.12	3,848,678.12	3,615,839.76	
Total Revenues and Fund Balances		22,543,379.76	22,543,379.76	9,772,365.26	24,231,726.49	24,231,726.49	9,952,428.16	(14,046,459.97)
EXPENDITURES								
Food Services: (Function 7600)				Expenditures through November 30, 2018			Expenditures through November 30, 2019	
Salaries	100	6,406,000.00	6,406,000.00	2,066,596.36	6,285,833.39	6,285,833.39	2,266,901.51	4,018,931.88
Employee Benefits	200	3,206,000.00	3,206,000.00	916,810.24	3,092,978.56	3,092,978.56	1,058,636.53	2,034,342.03
Purchased Services	300	698,700.00	698,700.00	230,592.16	894,676.09	894,676.09	340,670.34	554,005.75
Energy Services	400	388,300.00	388,300.00	112,878.41	392,435.95	392,435.95	129,545.17	262,890.78
Materials and Supplies	500	6,891,100.00	6,891,100.00	2,867,623.91	8,142,465.01	8,142,465.01	3,126,379.39	5,016,085.62
Capital Outlay	600	34,000.00	34,000.00	92,300.02			36,609.59	(36,609.59)
Other Expenses	700	422,540.00	422,540.00	155,265.84	624,985.12	624,985.12	108,312.11	516,673.01
Total Expenditures		18,046,640.00	18,046,640.00	6,442,066.94	19,433,374.12	19,433,374.12	7,067,054.64	12,366,319.48
Transfers Out	9700	880,900.00	880,900.00	250,000.00	960,674.20	960,674.20		960,674.20
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		3,615,839.76	3,615,839.76	3,080,298.32	3,837,678.17	3,837,678.17	2,885,373.52	952,304.65
Total Appropriations and Fund Balances		22,543,379.76	22,543,379.76	9,772,365.26	24,231,726.49	24,231,726.49	9,952,428.16	14,279,298.33

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, 2019

	Account Number	Budgeted Amounts (2018-19)		2018-19 Actual	Budgeted Amounts (2019-20)		2019-20 Actual	2019-20 Variance with Current Budget Positive (Negative)
		Original 2018-19 Budget	Current Budget as of Nov 30, 2018	Revenues through Nov 30, 2018	Original 2019-20 Budget	Current Budget as of Nov 30, 2019	Revenues through Nov 30, 2019	
REVENUES								
Federal Direct	3100	4,833,846.00	5,200,516.73	922,202.24	5,048,301.00	5,391,566.74	1,695,255.16	(3,696,311.58)
Federal Through State	3200	18,664,367.94	19,670,755.03	6,903,033.04	23,605,347.80	27,979,821.87	6,588,390.46	(21,391,431.41)
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		23,498,213.94	24,871,271.76	7,825,235.28	28,653,648.80	33,371,388.61	8,283,645.62	(25,087,742.99)
EXPENDITURES								
				Expenditures through November 30, 2018			Expenditures through November 30, 2019	
Instruction	5000	13,011,199.56	13,562,302.18	4,616,501.62	17,521,541.66	19,953,936.56	4,628,960.43	15,324,976.13
Pupil Personnel Services	6100	2,770,658.52	3,129,799.85	886,262.59	3,187,062.75	3,585,649.76	1,016,409.68	2,569,240.08
Instructional Media Services	6200		617.81	617.81				0.00
Instruction and Curr. Development Services	6300	4,119,252.59	4,310,884.92	1,203,569.26	3,917,548.31	4,697,606.99	1,487,346.50	3,210,260.49
Instructional Staff Training Services	6400	1,845,622.21	1,893,689.19	412,634.71	1,993,742.24	2,570,559.55	665,517.52	1,905,042.03
Instruction Related Technology	6500	90,635.00	93,330.02	23,891.31	46,681.00	50,173.45	14,874.53	35,298.92
Board	7100							0.00
General Administration	7200	1,109,711.06	1,142,634.05	363,015.03	1,294,854.15	1,425,294.22	143,134.86	1,282,159.36
School Administration	7300	150.00	150.00	439.00		19,341.72		19,341.72
Facilities Acquisition and Construction	7400	27,650.00	119,603.06	93,353.06	12,200.00	63,396.65	46,152.28	17,244.37
Fiscal Services	7500							0.00
Food Services	7600							
Central Services	7700	156,446.00	219,543.86	59,323.28	149,862.66	318,068.25	89,882.08	228,186.17
Pupil Transportation Services	7800	81,903.00	76,441.84	59,143.87	263,883.03	366,562.78	64,977.18	301,585.60
Operation of Plant	7900	282,136.00	320,382.98	106,091.74	266,273.00	320,798.68	126,390.56	194,408.12
Maintenance of Plant	8100							0.00
Administrative Technology Services	8200							0.00
Community Services	9100	2,850.00	1,892.00	392.00				0.00
Total Appropriations		23,498,213.94	24,871,271.76	7,825,235.28	28,653,648.80	33,371,388.61	8,283,645.62	25,087,742.99
Capital Outlay	9300							
Transfers Out	9700							
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)								
Total Appropriations and Fund Balances		23,498,213.94	24,871,271.76	7,825,235.28	28,653,648.80	33,371,388.61	8,283,645.62	25,087,742.99

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, 2019

	Account Number	Budgeted Amounts (2018-19)		2018-19 Actual	Budgeted Amounts (2019-20)		2019-20 Actual	2019-20 Variance with current budget Positive (Negative)
		Original 2018-19 Budget	Current Budget as of Nov 30, 2018	Revenues through Nov 30, 2018	Original 2018-19 Budget	Current Budget as of Nov 30, 2019	Revenues through Nov 30, 2019	
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			681.99			194,349.69	194,349.69
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		538,854.00	538,854.00		(538,854.00)
	3620							
Beginning Fund Balances		6,227,686.76	6,227,686.76	6,227,686.76	7,359,698.10	7,359,698.10	7,359,698.10	
Total Revenues and Fund Balances		6,941,540.76	6,941,540.76	6,228,368.75	8,073,552.10	8,073,552.10	7,554,047.79	(519,504.31)
EXPENDITURES								
Debt Service: (Function 9200)				Expenditures through November 30, 2018			Expenditures through November 30, 2019	
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			13.65			5.21	(5.21)
Payments to Escrow agent	760							0.00
Total Expenditures		175,000.00	175,000.00	13.65	175,000.00	175,000.00	5.21	174,994.79
Transfer to Capital Projects	930							0.00
Transfers Out	9700							0.00
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		6,766,540.76	6,766,540.76	6,228,355.10	7,898,552.10	7,898,552.10	7,554,042.58	344,509.52
Total Expenditures and Fund Balances		6,941,540.76	6,941,540.76	6,228,368.75	8,073,552.10	8,073,552.10	7,554,047.79	519,504.31

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, 2019

	Account Number	Budgeted Amounts (2018-19)		2018-19 Actual	Budgeted Amounts (2019-20)		2019-20 Actual	2019-20 Variance with current budget Positive (Negative)
		Original 2018-19 Budget	Current Budget as of Nov 30, 2018	Revenues through Nov 30, 2018	Original 2019-20 Budget	Current Budget as of Nov 30, 2019	Revenues through Nov 30, 2019	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200							0.00
State Sources	3300	1,502,338.00	1,502,338.00	812,338.00	690,000.00	1,054,968.00	102,536.91	(952,431.09)
Local Sources	3400	23,396,000.00	23,396,000.00	3,371,367.29	48,313,419.00	48,837,790.00	5,912,401.96	(42,925,388.04)
Total Revenues		24,898,338.00	24,898,338.00	4,183,705.29	49,003,419.00	49,892,758.00	6,014,938.87	(43,877,819.13)
Loss Recoveries	3740			3,872.80				0.00
Transfers In	3640	880,900.00	880,900.00	250,000.00	880,900.00	960,674.20		(960,674.20)
Beginning Fund Balances		16,160,775.06	16,160,775.06	16,160,775.06	27,374,041.01	27,374,041.01	27,374,041.01	0.00
Total Revenues and Fund Balances		41,940,013.06	41,940,013.06	20,598,353.15	77,258,360.01	78,227,473.21	33,388,979.88	(44,838,493.33)
EXPENDITURES								
Library Books (New Libraries)	610							
Audio-Visual Materials	620							0.00
Buildings and Fixed Equipment	630				24,024,526.99	24,877,821.24	173,008.75	24,704,812.49
Furniture, Fixtures, and Equipment	640	50,410.48	359,919.71	224,373.14	5,951,455.16	1,193,817.58	1,486,980.29	(293,162.71)
Motor Vehicles	650	1,553,445.00	3,356,671.46	37,198.47	1,570,000.00	5,566,686.75	120,359.56	5,446,327.19
Land	660							0.00
Improvements Other Than Buildings	670	6,951,912.17	1,446,432.72	514,024.39	8,109,541.83	3,179,042.85	813,814.24	2,365,228.61
Remodeling and Renovations	680	20,354,941.06	24,912,804.57	4,445,078.50	26,031,845.96	31,684,352.02	4,566,849.51	27,117,502.51
Computer Software	690					74,988.50	24,597.50	50,391.00
Retirement of Principal	710	4,972,779.00	4,972,779.00		4,918,176.00	4,918,176.00		4,918,176.00
Interest	720	1,302,551.83	1,302,551.83	279,728.54	1,158,307.00	1,158,307.00		1,158,307.00
Dues, Fees and Issuance Costs	730	50,000.00	50,000.00	16,484.13	50,000.00	50,000.00	17,741.27	32,258.73
Charter School Local Capital Improvement	790							0.00
Total Appropriations		35,236,039.54	36,401,159.06	5,516,887.17	71,813,852.94	72,703,191.94	7,203,351.12	65,499,840.82
Transfers Out	9700							
To General Fund	910	5,000,000.00	5,000,000.00	812,338.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
To Debt Service Fund	920	538,854.00	538,854.00		524,281.27	524,281.27	524,281.27	0.00
To Capital Projects Fund	930							
Interfund Transfer	950							
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		1,165,119.52	0.00	14,269,127.98	(79,774.20)	0.00	20,661,347.49	(20,661,347.49)
Total Appropriations and Fund Balances		41,940,013.06	41,940,013.06	20,598,353.15	77,258,360.01	78,227,473.21	33,388,979.88	44,838,493.33