

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Month Ending April 30, 2022

	Account	Budgeted Amounts (2020-21)		2020-21 Actual	Budgeted Amounts (2021-22)		2021-22 Actual	2021-22 Variance with Current Budget -	
	Number	Original 2020-21 Budget	Current Budget as of April 30, 2021	Revenues through April 30, 2021	Original 2021-22 Budget	Current Budget as of April 30, 2022	Revenues through April 30, 2022	Positive (Negative)	
REVENUES									
Federal Direct	3100	190,000.00	190,000.00	196,028.70	210,000.00	210,000.00	164,792.70	(45,207.30)	
Federal Through State	3200	1,100,000.00	3,150,000.00	2,600,838.77	1,200,000.00	1,200,000.00	229,070.69	(970,929.31)	
State Sources	3300	149,087,294.78	145,070,977.49	121,157,869.39	141,305,370.76	141,453,762.76	110,593,179.33	(30,860,583.43)	
Local Sources	3400	102,227,796.63	102,601,522.47	95,096,450.92	108,549,040.63	110,195,628.42	100,381,673.44	(9,813,954.98)	
Transfers In:									
Capital Projects	3630	6,355,425.00	6,355,425.00	6,355,425.00	6,340,538.00	6,955,538.00	5,898,781.67	(1,056,756.33)	
Other Financing Sources	3740		42,910.19	75,253.63			48,839.08	48,839.08	
Beginning Fund Balance		30,448,561.70	30,448,561.70	30,448,561.70	30,223,630.93	30,223,630.93	30,223,630.93	0.00	
Total Revenues and Fund Balances		289,409,078.11	287,859,396.85	255,930,428.11	287,828,580.32	290,238,560.11	247,539,967.84	(42,698,592.27)	
				Expenditures through April 30, 2021			Expenditures through April 30, 2022		Percentage of Budget Expended
EXPENDITURES									
Instruction	5000	150,639,526.24	156,011,591.69	111,110,920.90	147,273,289.51	154,333,094.37	108,255,460.73	46,077,633.64	70.14%
Pupil Personnel Services	6100	14,261,346.87	17,621,685.56	12,532,695.13	14,397,876.99	15,390,146.79	11,227,300.24	4,162,846.55	72.95%
Instructional Media Services	6200	5,094,883.30	5,161,122.28	3,946,698.43	5,103,784.29	5,182,752.62	3,991,762.91	1,190,989.71	77.02%
Instruction and Curr. Development Services	6300	4,935,802.21	5,014,276.04	3,744,316.41	5,021,577.32	5,090,718.54	3,977,185.56	1,113,532.98	78.13%
Instructional Staff Training Services	6400	1,028,336.75	3,190,291.84	2,659,286.42	970,757.97	1,543,443.30	695,328.27	848,115.03	45.05%
Instruction Related Technology	6500	4,025,398.46	5,477,467.75	4,146,628.99	3,429,392.47	4,345,544.74	3,528,841.70	816,703.04	81.21%
Board	7100	832,588.38	1,481,283.14	1,166,004.47	972,007.07	1,424,026.34	1,194,815.29	229,211.05	83.90%
General Administration	7200	1,294,128.02	1,680,269.18	1,461,114.26	1,411,398.25	1,524,225.15	1,202,246.97	321,978.18	78.88%
School Administration	7300	17,215,207.58	17,639,393.03	14,666,674.81	17,339,336.63	17,671,157.86	14,489,280.05	3,181,877.81	81.99%
Facilities Acquisition and Construction	7400	1,602,858.12	2,742,582.72	1,876,125.80	2,462,500.25	2,803,569.96	1,782,119.45	1,021,450.51	63.57%
Fiscal Services	7500	2,055,384.11	1,915,611.34	1,614,311.35	2,084,621.04	2,096,082.17	1,556,523.61	539,558.56	74.26%
Food Services	7600								
Central Services	7700	3,405,437.73	3,391,218.75	2,706,384.94	3,915,826.21	4,057,970.38	3,140,558.13	917,412.25	77.39%
Pupil Transportation Services	7800	11,389,689.94	11,219,431.28	9,058,051.26	11,592,068.76	12,147,328.00	9,728,056.50	2,419,271.50	80.08%
Operation of Plant	7900	26,653,835.13	27,614,451.02	21,209,813.72	28,021,047.36	29,323,172.18	24,227,624.66	5,095,547.52	82.62%
Maintenance of Plant	8100	8,146,030.69	8,027,538.22	6,355,820.62	8,035,241.46	7,954,242.89	6,151,092.46	1,803,150.43	77.33%
Administrative Technology Services	8200	1,476,333.85	1,439,382.66	1,201,780.91	1,412,579.03	2,036,687.71	1,687,908.46	348,779.25	82.88%
Community Services	9100	4,782,312.03	3,648,159.69	2,343,470.55	3,713,518.53	3,720,318.53	2,665,636.80	1,054,681.73	71.65%
Total Appropriations		258,839,099.41	273,275,756.19	201,800,098.97	257,156,823.14	270,644,481.53	199,501,741.79	71,142,739.74	73.71%
Transfers Out	9700								
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		30,569,978.70	14,583,640.66	54,130,329.14	30,671,757.18	19,594,078.58	48,038,226.05	(28,444,147.47)	
Total Appropriations and Fund Balances		289,409,078.11	287,859,396.85	255,930,428.11	287,828,580.32	290,238,560.11	247,539,967.84	42,698,592.27	

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

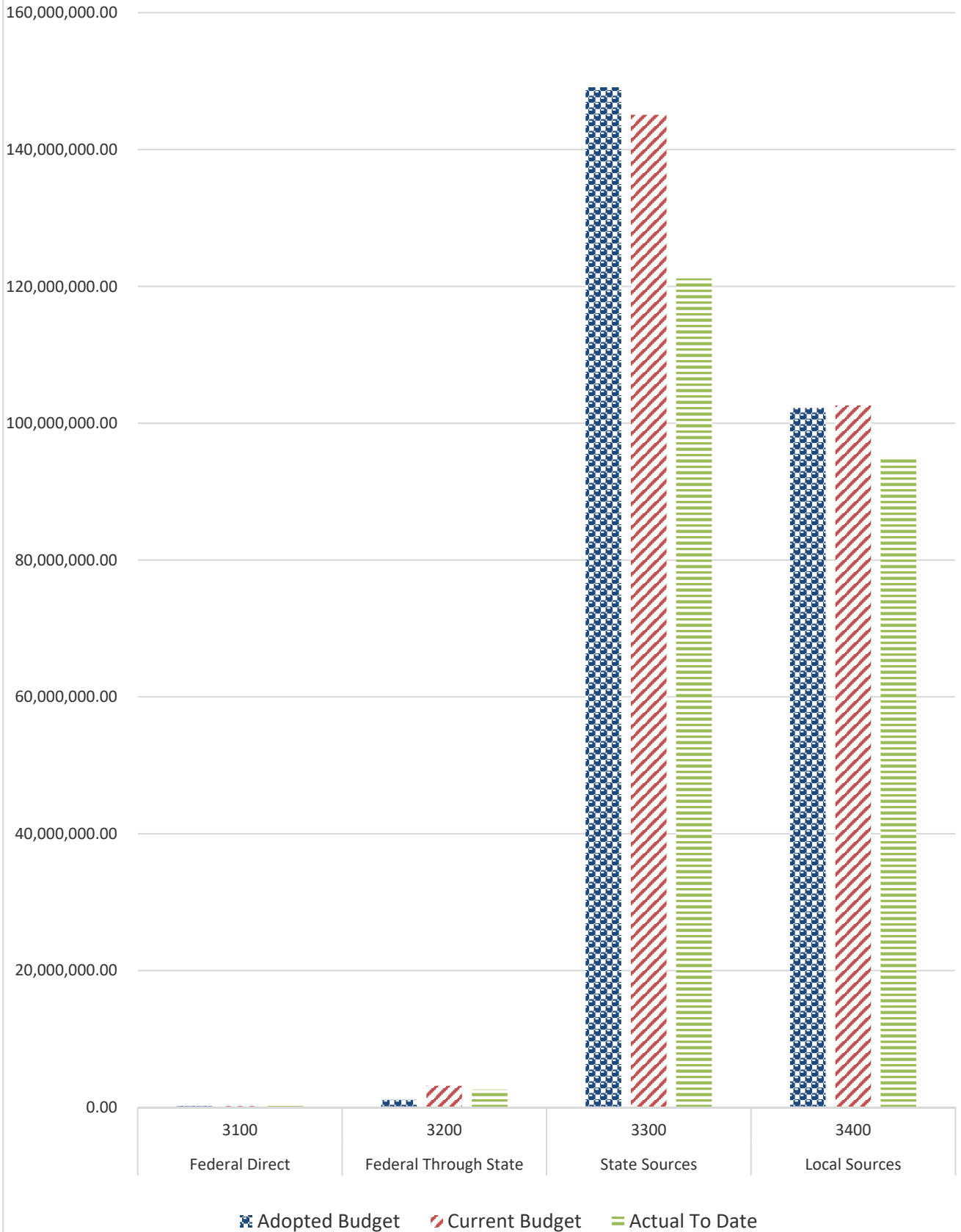
For the Month Ending April 30, 2022

OBJECTS		Original 2020-21 Budget	Current Budget As of April 30, 2021	Expenditures through April 30, 2021	Percentage of Budget Expended	Original 2021-22 Budget	Current Budget As Of April 30, 2022	Expenditures through April 30, 2022	Percentage of Budget Expended
Salaries	100	154,019,399.46	154,367,768.59	118,008,386.14	76.45%	150,231,888.81	152,948,667.86	115,529,798.00	75.54%
Benefits	200	51,778,408.64	51,978,885.45	41,220,174.14	79.30%	53,605,101.40	53,498,244.41	42,465,643.01	79.38%
Purchased Services	300	30,590,250.71	36,445,310.46	25,638,590.16	70.35%	33,314,944.85	38,387,172.78	27,646,767.52	72.02%
Utilities	400	8,464,900.95	8,405,212.33	6,414,859.06	76.32%	8,057,089.15	8,070,851.55	7,810,902.62	96.78%
Materials and Supplies	500	8,601,070.29	12,543,530.34	3,218,657.46	25.66%	8,424,473.49	13,007,322.79	3,010,882.65	23.15%
Capital Outlay	600	3,487,257.36	7,152,847.28	5,440,165.55	76.06%	1,447,711.44	2,193,730.82	1,076,271.36	49.06%
Other Expenses	700	1,897,812.00	2,382,201.74	1,859,266.46	78.05%	2,075,614.00	2,538,491.32	1,961,476.63	77.27%
Total Appropriations		258,839,099.41	273,275,756.19	201,800,098.97	73.84%	257,156,823.14	270,644,481.53	199,501,741.79	73.71%

GENERAL FUND COMPARISON

Revenue

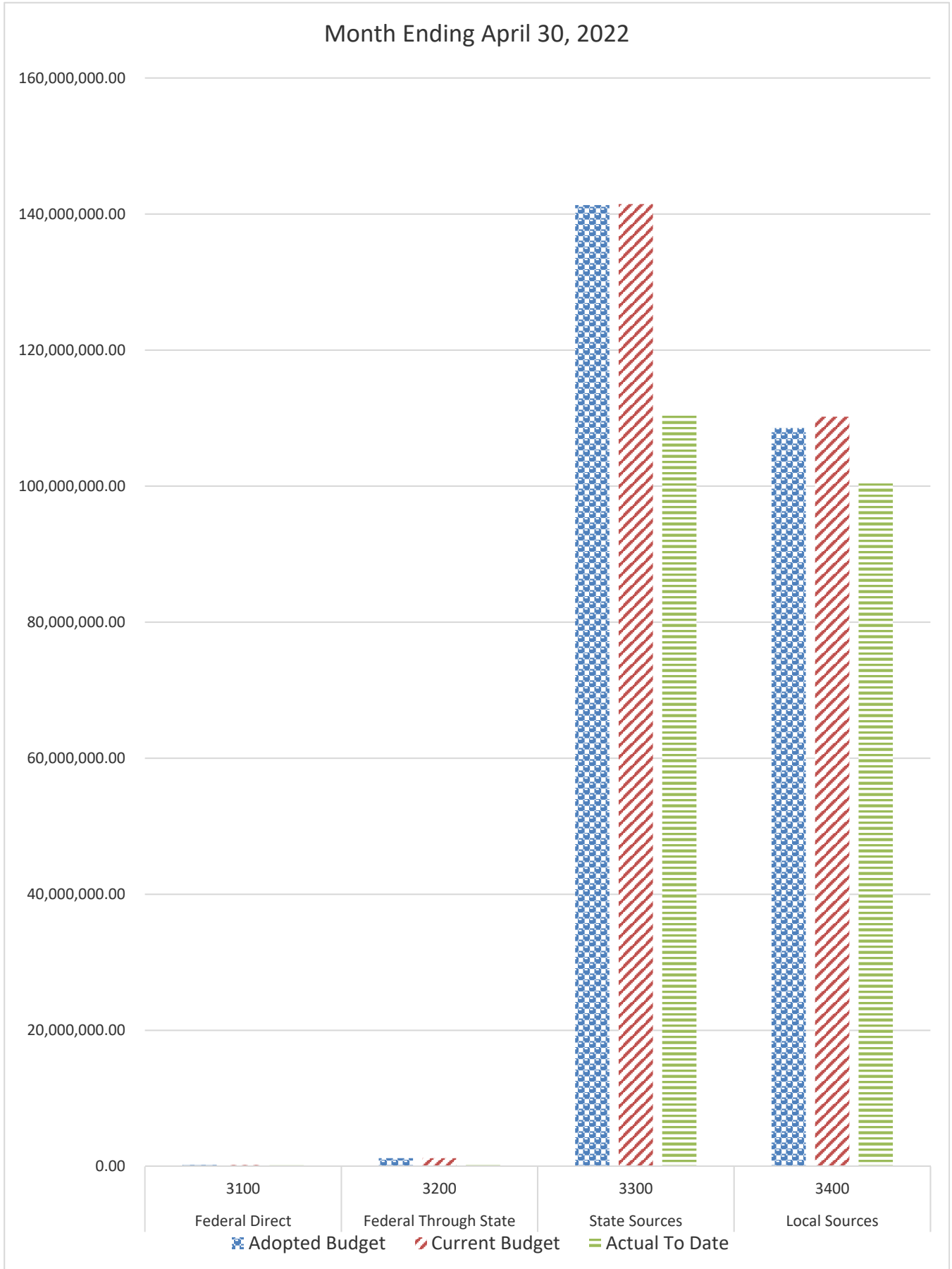
Month Ending April 30, 2021



GENERAL FUND COMPARISON

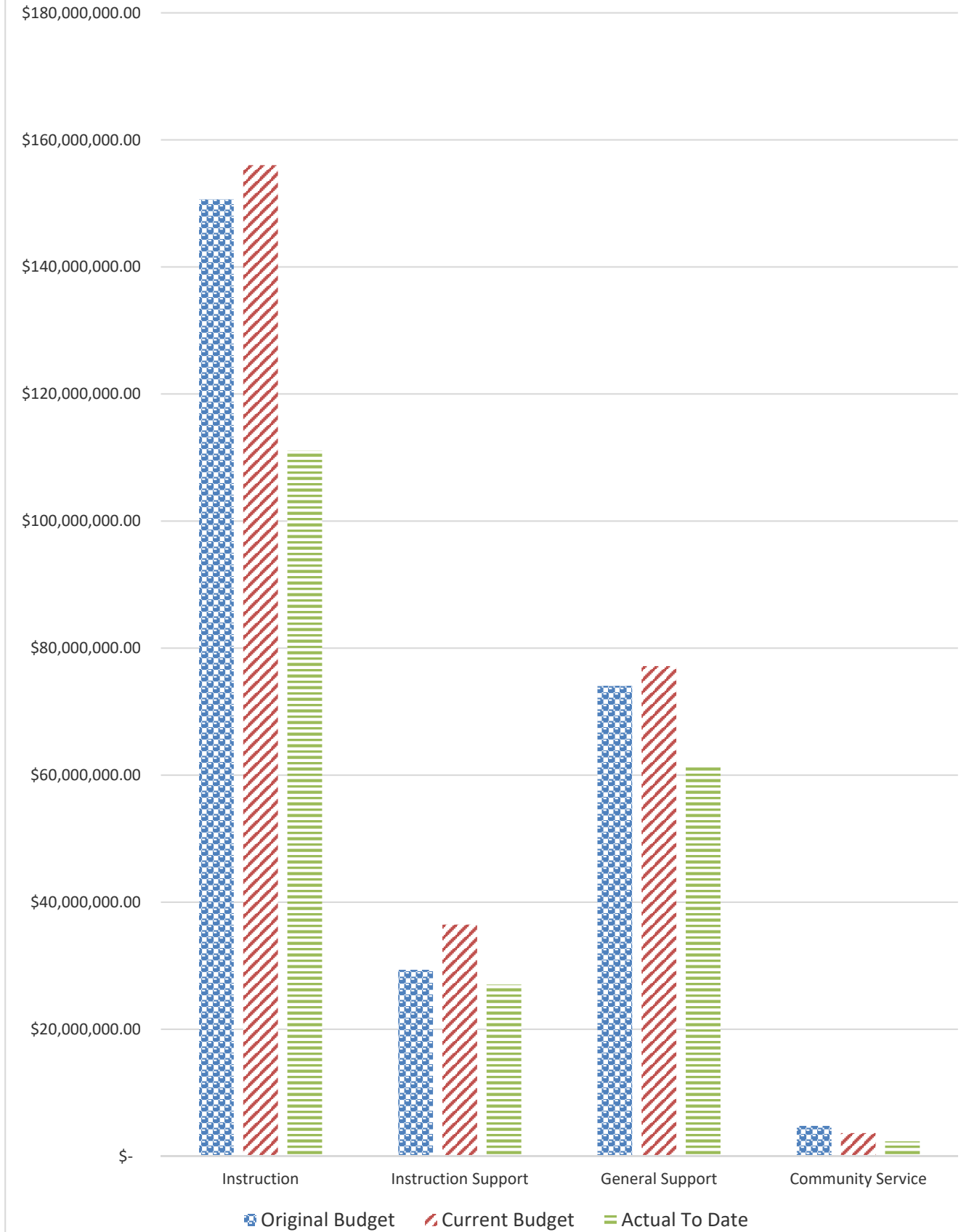
Revenue

Month Ending April 30, 2022



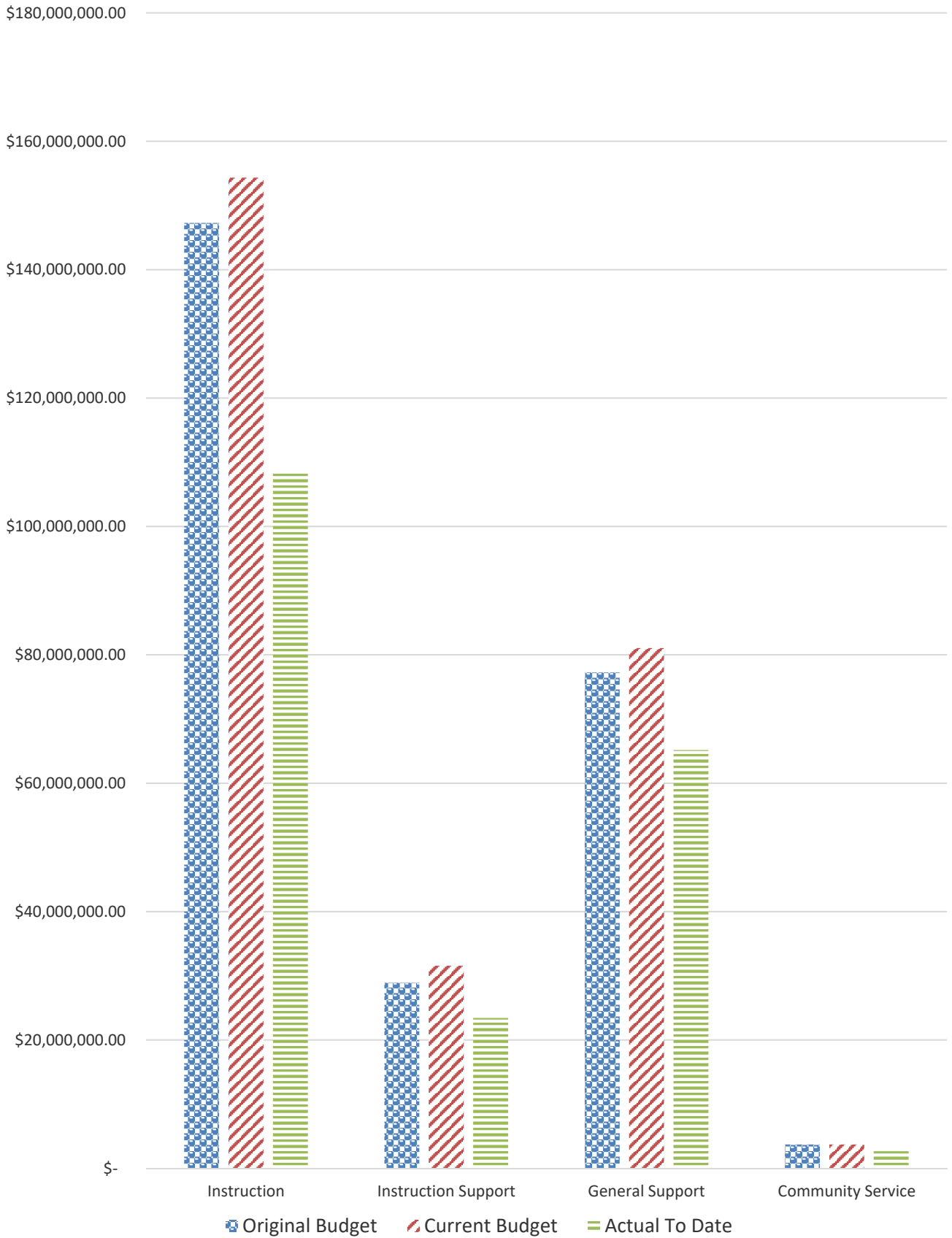
GENERAL FUND COMPARISON Expenses

Month Ending April 30, 2021



GENERAL FUND COMPARISON Expenses

Month Ending April 30, 2022



DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOOD SERVICE
For the Month Ending April 30, 2022

	Account Number	Budgeted Amounts (2020-21)		2020-21 Actual	Budgeted Amounts (2021-22)		2021-22 Actual	2021-22 Variance with current budget Positive (Negative)
		Original 2020-21 Budget	Current Budget as of April 30, 2021	Revenues through April 30, 2021	Original 2021-22 Budget	Current Budget as of April 30, 2022	Revenues through April 30, 2022	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200	20,542,430.00	20,542,430.00	15,169,615.02	21,749,742.46	21,849,742.46	15,382,819.67	(6,466,922.79)
State Sources	3300	197,000.00	197,000.00	110,624.25	228,500.00	228,500.00	118,302.00	(110,198.00)
Local Sources	3400	1,540,010.00	1,540,010.00	553,111.06	1,138,000.00	1,138,000.00	686,977.13	(451,022.87)
Proceeds from the Sale of Capital Assets	3730							
Loss Recoveries	3740							0.00
Transfers In	3600							0.00
Beginning Fund Balance		4,087,354.98	4,087,354.98	4,087,354.98	6,971,268.34	6,971,268.34	6,971,268.34	
Total Revenues and Fund Balances		26,366,794.98	26,366,794.98	19,920,705.31	30,087,510.80	30,187,510.80	23,159,367.14	(7,028,143.66)
EXPENDITURES				Expenditures through April 30, 2021			Expenditures through April 30, 2022	
Food Services: (Function 7600)								
Salaries	100	6,841,410.51	6,841,410.51	5,251,054.52	6,259,324.45	6,259,324.45	4,819,776.13	1,439,548.32
Employee Benefits	200	3,786,646.32	3,786,646.32	2,654,039.73	3,540,515.53	3,540,515.53	2,681,085.62	859,429.91
Purchased Services	300	815,200.00	815,200.00	509,287.33	924,800.00	924,800.00	789,170.39	135,629.61
Energy Services	400	394,500.00	394,500.00	255,544.21	390,500.00	390,500.00	293,407.82	97,092.18
Materials and Supplies	500	8,738,800.00	8,738,800.00	6,673,262.79	9,334,161.07	9,334,161.07	7,605,916.73	1,728,244.34
Capital Outlay	600	110,000.00	110,000.00	99,399.19	127,200.00	227,200.00	214,282.30	12,917.70
Other Expenses	700	571,000.00	571,000.00	375,493.28	591,000.00	591,000.00	332,122.51	258,877.49
Total Expenditures		21,257,556.83	21,257,556.83	15,818,081.05	21,167,501.05	21,267,501.05	16,735,761.50	4,531,739.55
Transfers Out	9700	1,021,883.17	1,021,883.17	825,000.00	1,948,741.41	1,948,741.41	1,000,000.00	948,741.41
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		4,087,354.98	4,087,354.98	3,277,624.26	6,971,268.34	6,971,268.34	5,423,605.64	1,547,662.70
Total Appropriations and Fund Balances		26,366,794.98	26,366,794.98	19,920,705.31	30,087,510.80	30,187,510.80	23,159,367.14	7,028,143.66

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 April 30, 2022

	Account Number	Budgeted Amounts (2020-21)		2020-21 Actual	Budgeted Amounts (2021-22)		2021-22 Actual	2021-22 Variance with Current Budget Positive (Negative)
		Original 2020-21 Budget	Current Budget as of April 30, 2021	Revenues through April 30, 2021	Original 2021-22 Budget	Current Budget as of April 30, 2022	Revenues through April 30, 2022	
REVENUES								
Federal Direct	3100		559,885.80	243,400.31	57,949.97	58,800.87	58,800.87	0.00
Federal Through State	3200	23,495,593.35	26,604,959.29	16,917,488.14	21,157,399.25	22,270,429.03	15,280,270.39	(6,990,158.64)
State Sources	3300							0.00
Local Sources	3400		91,088.06	81,743.37				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		23,495,593.35	27,255,933.15	17,242,631.82	21,215,349.22	22,329,229.90	15,339,071.26	(6,990,158.64)
EXPENDITURES								
				Expenditures through April 30, 2021			Expenditures through April 30, 2022	
Instruction	5000	16,148,103.86	17,740,295.88	10,333,262.25	13,213,577.47	13,864,243.88	9,523,836.92	4,340,406.96
Pupil Personnel Services	6100	1,725,363.48	2,303,038.08	1,931,627.05	1,767,927.39	1,834,678.88	1,252,233.03	582,445.85
Instructional Media Services	6200							0.00
Instruction and Curr. Development Services	6300	3,010,980.68	3,408,457.07	2,932,633.71	3,615,578.53	3,693,258.94	2,497,198.94	1,196,060.00
Instructional Staff Training Services	6400	1,311,808.51	1,925,935.11	1,052,551.48	1,723,867.62	1,837,830.37	1,169,531.71	668,298.66
Instruction Related Technology	6500		32,742.00	24,081.11				0.00
Board	7100							0.00
General Administration	7200	976,333.46	1,072,333.50	718,878.53	527,886.22	574,116.97	601,251.17	(27,134.20)
School Administration	7300		16,482.50	5,601.00	99,486.22	246,292.34	120,373.47	125,918.87
Facilities Acquisition and Construction	7400			1,000.00				0.00
Fiscal Services	7500							0.00
Food Services	7600							
Central Services	7700	39,336.01	41,957.29	9,644.19	27,175.16	41,954.66	11,242.31	30,712.35
Pupil Transportation Services	7800	281,888.55	287,587.72	171,023.32	236,450.61	233,453.86	161,905.71	71,548.15
Operation of Plant	7900	1,779.00	427,104.00	62,329.18	3,400.00	3,400.00	1,498.00	1,902.00
Maintenance of Plant	8100							0.00
Administrative Technology Services	8200							0.00
Community Services	9100							0.00
Total Appropriations		23,495,593.55	27,255,933.15	17,242,631.82	21,215,349.22	22,329,229.90	15,339,071.26	6,990,158.64
Capital Outlay	9300							
Transfers Out	9700							
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)								
Total Appropriations and Fund Balances		23,495,593.55	27,255,933.15	17,242,631.82	21,215,349.22	22,329,229.90	15,339,071.26	6,990,158.64

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OTHER FEDERAL PROGRAMS - ESSER AND GEER
For the Month Ending April 30, 2022

	Account Number	Budgeted Amounts (2020-21)		2020-21 Actual	Budgeted Amounts (2021-22)		2021-22 Actual	2021-22 Variance with Current Budget Positive (Negative)
		Original 2020-21 Budget	Current Budget as of April 30, 2021	Revenues through April 30, 2021	Original 2021-22 Budget	Current Budget as of April 30, 2022	Revenues through April 30, 2022	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200	7,523,514.73	8,540,072.71	6,496,936.76	6,483,744.22	61,257,333.91	21,262,376.79	(39,994,957.12)
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		7,523,514.73	8,540,072.71	6,496,936.76	6,483,744.22	61,257,333.91	21,262,376.79	(39,994,957.12)
EXPENDITURES								
				Expenditures through April 30, 2021			Expenditures through April 30, 2022	
Instruction	5000	5,143,320.57	2,933,116.68	2,299,888.52	4,036,666.90	17,809,102.00	5,126,123.40	12,682,978.60
Pupil Personnel Services	6100	949,240.87	1,590,881.60	889,975.08	834,388.89	6,672,689.40	1,607,684.04	5,065,005.36
Instructional Media Services	6200							0.00
Instruction and Curr. Development Services	6300	49,999.41	90,652.81	80,258.34	242,204.21	2,748,613.04	205,898.27	2,542,714.77
Instructional Staff Training Services	6400	540,936.49	2,386,940.19	2,136,823.87	78,637.00	1,787,483.87	316,223.41	1,471,260.46
Instruction Related Technology	6500	344,381.59				429,414.78	23,479.17	405,935.61
Board	7100							0.00
General Administration	7200	88,056.56	312,283.53	238,523.84	301,844.03	2,889,995.77	1,000,602.50	1,889,393.27
School Administration	7300		58,360.30	57,135.30		302,210.11	168,999.14	133,210.97
Facilities Acquisition and Construction	7400					20,009,875.00		20,009,875.00
Fiscal Services	7500							
Food Services	7600					1,027.54	1,027.54	0.00
Central Services	7700		3,905.00		342,970.69	613,133.86	447,661.93	165,471.93
Pupil Transportation Services	7800	46,801.97	70,013.55	70,013.55		312,661.53	29,277.84	283,383.69
Operation of Plant	7900	360,777.27	1,093,919.05	724,318.26	647,033.00	4,024,608.58	3,802,566.79	222,041.79
Maintenance of Plant	8100							0.00
Administrative Technology Services	8200							0.00
Community Services	9100					3,041,518.43	7,917,832.76	(4,876,314.33)
Total Appropriations		7,523,514.73	8,540,072.71	6,496,936.76	6,483,744.72	60,642,333.91	20,647,376.79	39,994,957.12
Capital Outlay	9300							
Transfers Out	9700					615,000.00	615,000.00	
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)								
Total Appropriations and Fund Balances		7,523,514.73	8,540,072.71	6,496,936.76	6,483,744.72	61,257,333.91	21,262,376.79	39,994,957.12

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE
For the Month Ending April 30, 2022

	Account Number	Budgeted Amounts (2020-21)		2020-21 Actual	Budgeted Amounts (2021-22)		2021-22 Actual	2021-22 Variance with current budget Positive (Negative)
		Original 2020-21 Budget	Current Budget as of April 30, 2021	Revenues through April 30, 2021	Original 2021-22 Budget	Current Budget as of April 30, 2022	Revenues through April 30, 2022	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200							0.00
State Sources	3300							0.00
Local Sources	3400			6,337.48			(450,925.53)	(450,925.53)
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	506,092.25	506,092.25	506,092.25	506,092.25	506,092.25	483,712.61	(22,379.64)
	3620							
Beginning Fund Balances		8,732,179.66	8,732,179.66	8,732,179.66	7,217,035.41	7,217,035.41	7,217,035.41	
Total Revenues and Fund Balances		9,238,271.91	9,238,271.91	9,244,609.39	7,723,127.66	7,723,127.66	7,249,822.49	(473,305.17)
EXPENDITURES								
Debt Service: (Function 9200)				Expenditures through April 30, 2021			Expenditures through April 30, 2022	
Retirement of Principal	710			1,794,000.00				0.00
Interest	720							0.00
Dues, Fees and Issuance Costs	730			9.51			25.31	(25.31)
Payments to Escrow agent	760							0.00
Total Expenditures		0.00	0.00	1,794,009.51	0.00	0.00	25.31	(25.31)
Transfer to Capital Projects	930			4,253.15				0.00
Transfers Out	9700							0.00
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		9,238,271.91	9,238,271.91	7,446,346.73	7,723,127.66	7,723,127.66	7,249,797.18	473,330.48
Total Expenditures and Fund Balances		9,238,271.91	9,238,271.91	9,244,609.39	7,723,127.66	7,723,127.66	7,249,822.49	473,305.17

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL OUTLAY
For the Month Ending April 30, 2022

	Account Number	Budgeted Amounts (2020-21)		2020-21 Actual	Budgeted Amounts (2021-22)		2021-22 Actual	2021-22 Variance with current budget Positive (Negative)
		Original 2020-21 Budget	Current Budget as of April 30, 2021	Revenues through April 30, 2021	Original 2021-22 Budget	Current Budget as of April 30, 2022	Revenues through April 30, 2022	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200							0.00
State Sources	3300	690,000.00	2,193,470.72	406,680.00		2,051,056.00	513,936.00	(1,537,120.00)
Local Sources	3400	43,717,578.00	43,717,578.00	39,055,149.67		50,895,131.64	43,826,918.59	(7,068,213.05)
Total Revenues		44,407,578.00	45,911,048.72	39,461,829.67	0.00	52,946,187.64	44,340,854.59	(8,605,333.05)
Capital Lease Agreement	3720							
Loss Recoveries	3740							0.00
COPS SERIES 2020	3750							
Transfers In	3600	1,021,883.00	1,021,883.00	829,253.15		1,948,741.00	1,000,000.00	(948,741.00)
Beginning Fund Balances		146,672,358.11	146,672,358.11	146,672,358.11	75,442,724.63	75,442,724.63	75,442,724.63	0.00
Total Revenues and Fund Balances		192,101,819.11	193,605,289.83	186,963,440.93	75,442,724.63	130,337,653.27	120,783,579.22	(9,554,074.05)
EXPENDITURES								
Library Books (New Libraries)	610		101,627.50			176,627.50	90,484.20	86,143.30
Audio-Visual Materials	620							0.00
Buildings and Fixed Equipment	630	128,109,145.93	136,226,023.66	50,528,066.71		69,537,660.79	24,607,223.84	44,930,436.95
Furniture, Fixtures, and Equipment	640	922,839.01	4,519,801.85	1,180,065.32		5,738,628.39	3,260,103.86	2,478,524.53
Motor Vehicles	650	9,408,290.00	9,408,300.00	8,928,300.00		480,000.00		480,000.00
Land	660		325.00	325.00				0.00
Improvements Other Than Buildings	670	2,744,491.57	2,719,642.10	1,589,192.17		5,242,948.55	2,137,942.52	3,105,006.03
Remodeling and Renovations	680	21,922,089.88	20,471,797.00	8,158,416.10		24,516,682.82	3,999,301.66	20,517,381.16
Computer Software	690	564,472.49	603,148.49	581,610.49		493,930.81	32,650.00	461,280.81
Retirement of Principal	710	9,747,097.47	9,747,097.47	4,543,462.30		12,049,491.00	2,204,490.85	9,845,000.15
Interest	720	1,388,768.41	1,388,768.41	3,496,835.90		5,264,069.00	2,778,505.96	2,485,563.04
Dues, Fees and Issuance Costs	730	50,000.00	50,000.00	251,591.70		51,422.41	21,978.32	29,444.09
Charter School Local Capital Improvement	790							
Total Appropriations		174,857,194.76	185,236,531.48	79,257,865.69	0.00	123,551,461.27	39,132,681.21	84,418,780.06
Transfers Out	9700							
To General Fund	910	6,355,425.00	6,355,425.00	4,006,292.95		6,292,189.00	5,283,781.67	1,008,407.33
To Debt Service Fund	920	506,092.00	506,092.00	506,092.25		494,003.00	483,712.61	10,290.39
To Capital Projects Fund	930							
Interfund Transfer	950							
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		10,383,107.35	1,507,241.35	103,193,190.04	75,442,724.63	(0.00)	75,883,403.73	(75,883,403.73)
Total Appropriations and Fund Balances		192,101,819.11	193,605,289.83	186,963,440.93	75,442,724.63	130,337,653.27	120,783,579.22	9,554,074.05