

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Month Ending December 31, 2022

	Account	Budgeted Amounts (2021-22)		2021-22 Actual	Budgeted Amounts (2022-23)		2022-23 Actual	2022-23 Variance with	
	Number	Original 2021-22 Budget	Current Budget as of Dec 31, 2021	Revenues through Dec 31, 2021	Original 2021-22 Budget	Current Budget as of Dec 31, 2022	Revenues through Dec 31, 2022	Current Budget - Positive (Negative)	
REVENUES									
Federal Direct	3100	210,000.00	210,000.00	100,965.46	210,000.00	210,000.00	20,305.58	(189,694.42)	
Federal Through State	3200	1,200,000.00	1,200,000.00	63,254.98	1,200,000.00	1,200,000.00	49,442.38	(1,150,557.62)	
State Sources	3300	141,305,370.76	141,453,768.76	64,542,865.21	139,526,172.00	141,325,649.60	71,497,691.26	(69,827,958.34)	
Local Sources	3400	108,549,040.63	109,825,438.49	77,869,670.05	117,535,367.00	118,170,926.04	86,606,212.34	(31,564,713.70)	
Transfers In:									
Capital Projects	3630	6,340,538.00	6,340,538.00		6,340,538.00	6,340,538.00		(6,340,538.00)	
Special Revenue	3640					4,500,000.00	4,500,000.00		
Other Financing Sources	3740			26,844.69			2,922.98	2,922.98	
Beginning Fund Balance		30,223,630.93	30,223,630.93	30,223,630.93	25,744,970.21	25,744,970.21	25,744,970.21	0.00	
Total Revenues and Fund Balances		287,828,580.32	289,253,376.18	172,827,231.32	290,557,047.21	297,492,083.85	188,421,544.75	(109,070,539.10)	
EXPENDITURES									
Instruction	5000	147,273,289.51	155,011,853.14	58,232,045.57	147,704,827.81	156,649,304.28	60,402,883.19	96,246,421.09	38.56%
Pupil Personnel Services	6100	14,397,876.99	15,298,320.59	6,064,605.85	14,892,036.76	15,965,323.13	6,202,358.39	9,762,964.74	38.85%
Instructional Media Services	6200	5,103,784.29	5,176,294.32	2,102,216.68	5,236,713.81	5,665,570.49	2,172,054.22	3,493,516.27	38.34%
Instruction and Curr. Development Services	6300	5,021,577.32	5,154,003.52	2,238,861.32	5,092,320.59	5,341,733.42	2,207,496.64	3,134,236.78	41.33%
Instructional Staff Training Services	6400	970,757.97	1,522,368.78	389,662.96	1,643,741.71	1,875,971.17	547,455.72	1,328,515.45	29.18%
Instruction Related Technology	6500	3,429,392.47	4,033,579.04	2,116,028.08	3,707,815.38	3,972,363.87	1,945,633.80	2,026,730.07	48.98%
Board	7100	972,007.07	1,232,007.07	738,665.71	1,161,356.20	1,137,683.43	786,832.45	350,850.98	69.16%
General Administration	7200	1,411,398.25	1,485,022.10	669,107.06	1,435,503.69	1,439,100.28	693,578.35	745,521.93	48.20%
School Administration	7300	17,339,336.63	17,504,120.07	8,561,981.71	17,668,708.47	18,125,396.62	8,779,132.31	9,346,264.31	48.44%
Facilities Acquisition and Construction	7400	2,462,500.25	2,799,467.68	1,034,198.63	2,665,672.89	2,964,552.99	951,698.19	2,012,854.80	32.10%
Fiscal Services	7500	2,084,621.04	2,083,200.08	917,318.13	2,157,715.31	2,031,949.82	997,832.32	1,034,117.50	49.11%
Food Services	7600								
Central Services	7700	3,915,826.21	4,035,115.62	1,850,954.90	3,966,092.65	4,080,529.12	1,945,417.52	2,135,111.60	47.68%
Pupil Transportation Services	7800	11,592,068.76	12,011,424.38	5,395,072.59	11,782,552.87	11,468,885.64	5,289,572.20	6,179,313.44	46.12%
Operation of Plant	7900	28,021,047.36	28,946,108.94	15,699,163.54	30,052,916.15	31,591,345.16	17,118,672.38	14,472,672.78	54.19%
Maintenance of Plant	8100	8,035,241.46	8,092,239.06	3,769,087.39	8,119,139.92	7,505,744.37	3,355,569.70	4,150,174.67	44.71%
Administrative Technology Services	8200	1,412,579.03	1,908,161.56	1,171,868.28	1,582,119.43	1,836,877.22	1,107,107.21	729,770.01	60.27%
Community Services	9100	3,713,518.53	3,720,318.53	1,383,685.03	4,781,539.74	4,965,591.74	2,027,674.30	2,937,917.44	40.83%
Total Appropriations		257,156,823.14	270,013,604.48	112,334,523.43	263,650,773.38	276,617,922.75	116,530,968.89	160,086,953.86	42.13%
Transfers Out	9700								
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		30,671,757.18	19,239,771.70	60,492,707.89	26,906,273.83	20,874,161.10	71,890,575.86	(51,016,414.76)	
Total Appropriations and Fund Balances		287,828,580.32	289,253,376.18	172,827,231.32	290,557,047.21	297,492,083.85	188,421,544.75	109,070,539.10	

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

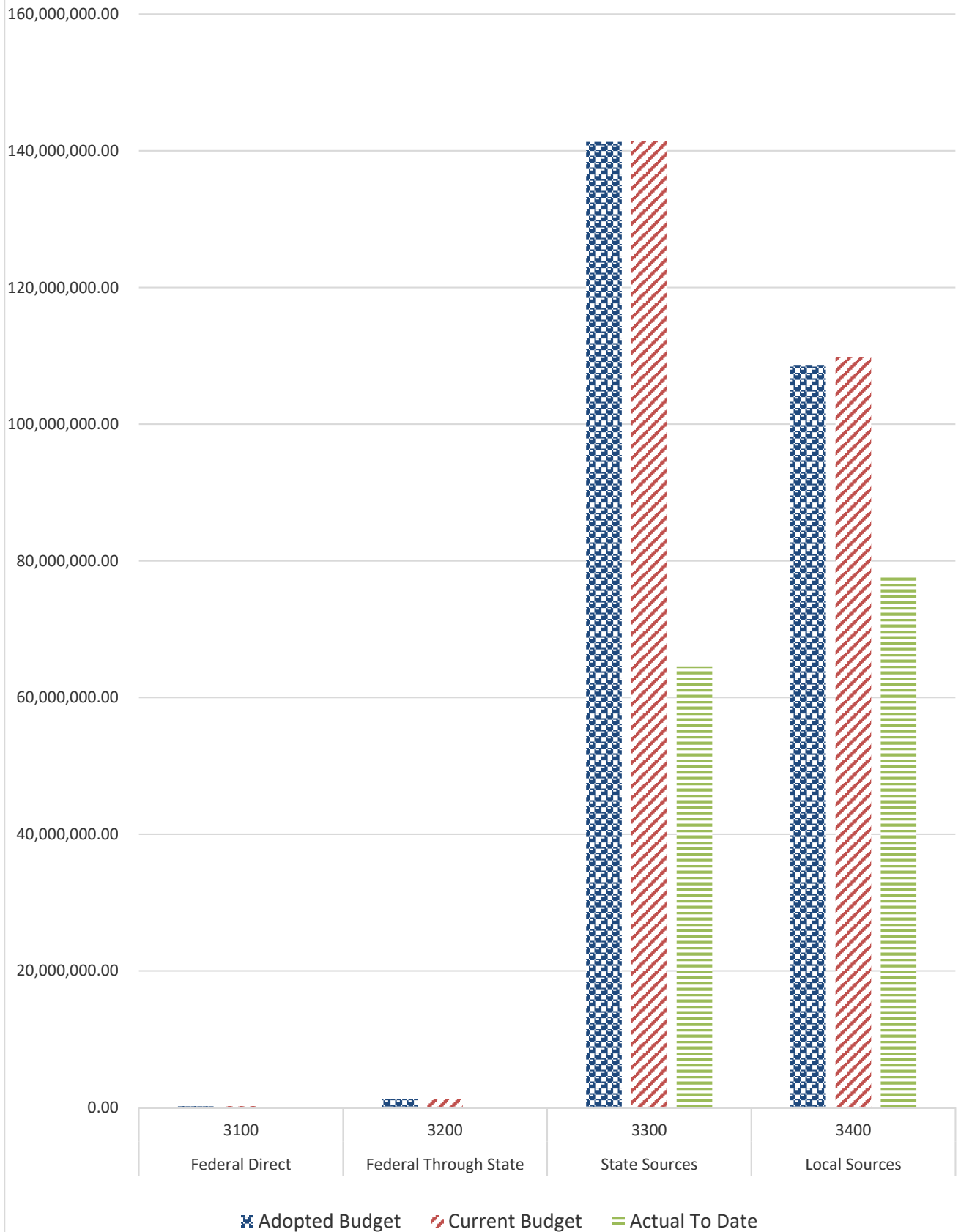
For the Month Ending December 31, 2022

OBJECTS		Original 2021-22 Budget	Current Budget As Of December 31, 2021	Expenditures through December 31, 2021	Percentage of Budget Expended	Original 2022-23 Budget	Current Budget As Of December 31, 2022	Expenditures through December 31, 2022	Percentage of Budget Expended
Salaries	100	150,231,888.81	152,115,021.84	63,087,351.72	41.47%	151,465,588.19	154,757,710.03	65,463,830.13	42.30%
Benefits	200	53,605,101.40	54,004,877.94	22,624,775.55	41.89%	55,875,820.10	55,758,279.02	23,491,630.07	42.13%
Purchased Services	300	33,314,944.85	37,555,644.70	17,898,693.27	47.66%	34,751,023.52	39,200,167.75	18,899,276.62	48.21%
Utilities	400	8,057,089.15	8,066,788.06	4,395,065.73	54.48%	9,442,087.52	9,451,478.04	4,975,842.33	52.65%
Materials and Supplies	500	8,424,473.49	13,907,103.54	2,443,508.17	17.57%	8,908,842.05	13,163,320.58	2,124,973.22	16.14%
Capital Outlay	600	1,447,711.44	2,106,767.17	677,256.37	32.15%	1,344,399.00	2,268,255.66	601,254.83	26.51%
Other Expenses	700	2,075,614.00	2,257,401.26	1,207,872.62	53.51%	1,863,013.00	2,018,711.67	974,161.69	48.26%
Total Appropriations		257,156,823.14	270,013,604.51	112,334,523.43	41.60%	263,650,773.38	276,617,922.75	116,530,968.89	42.13%

GENERAL FUND COMPARISON

Revenue

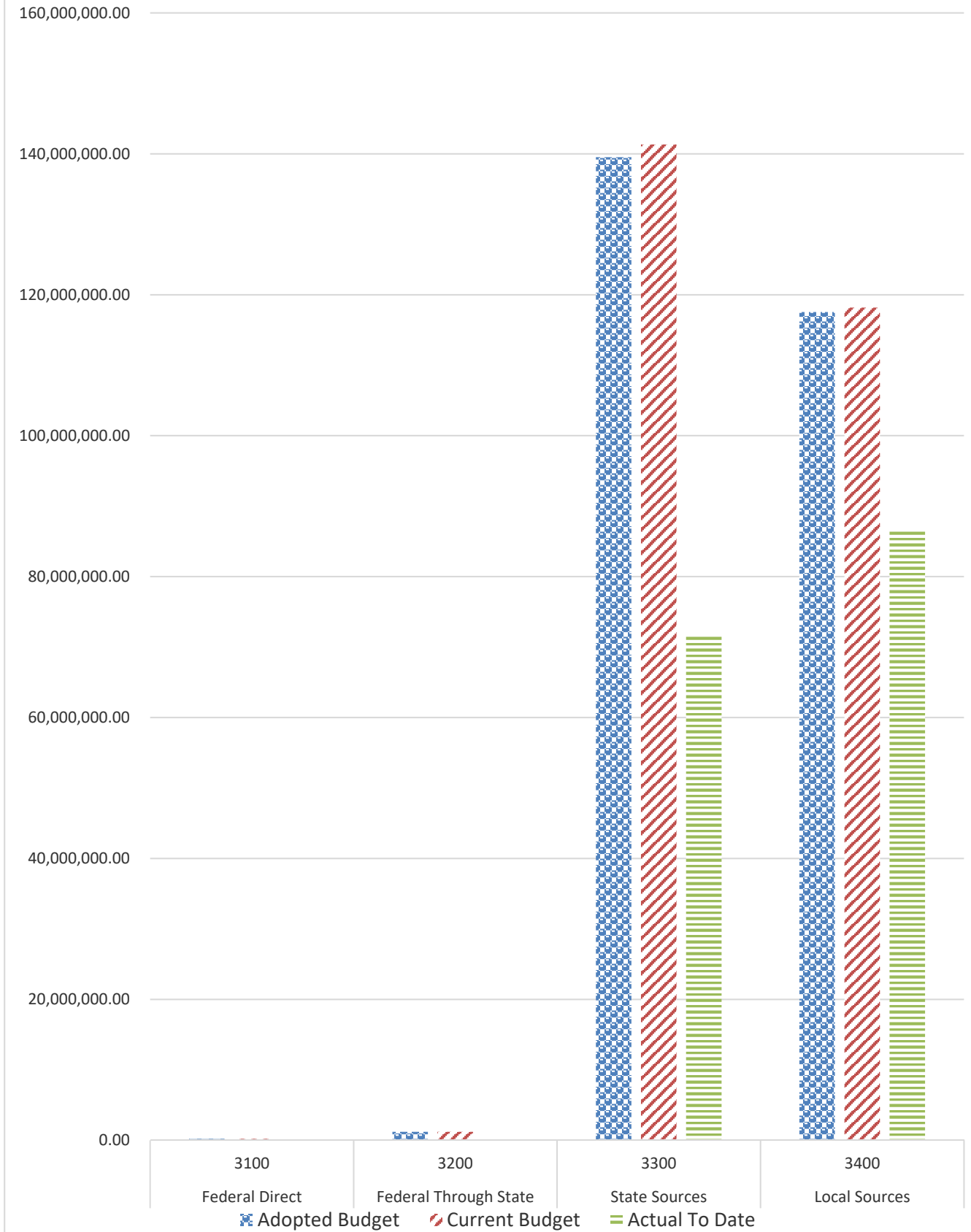
Month Ending Dec 31, 2021



GENERAL FUND COMPARISON

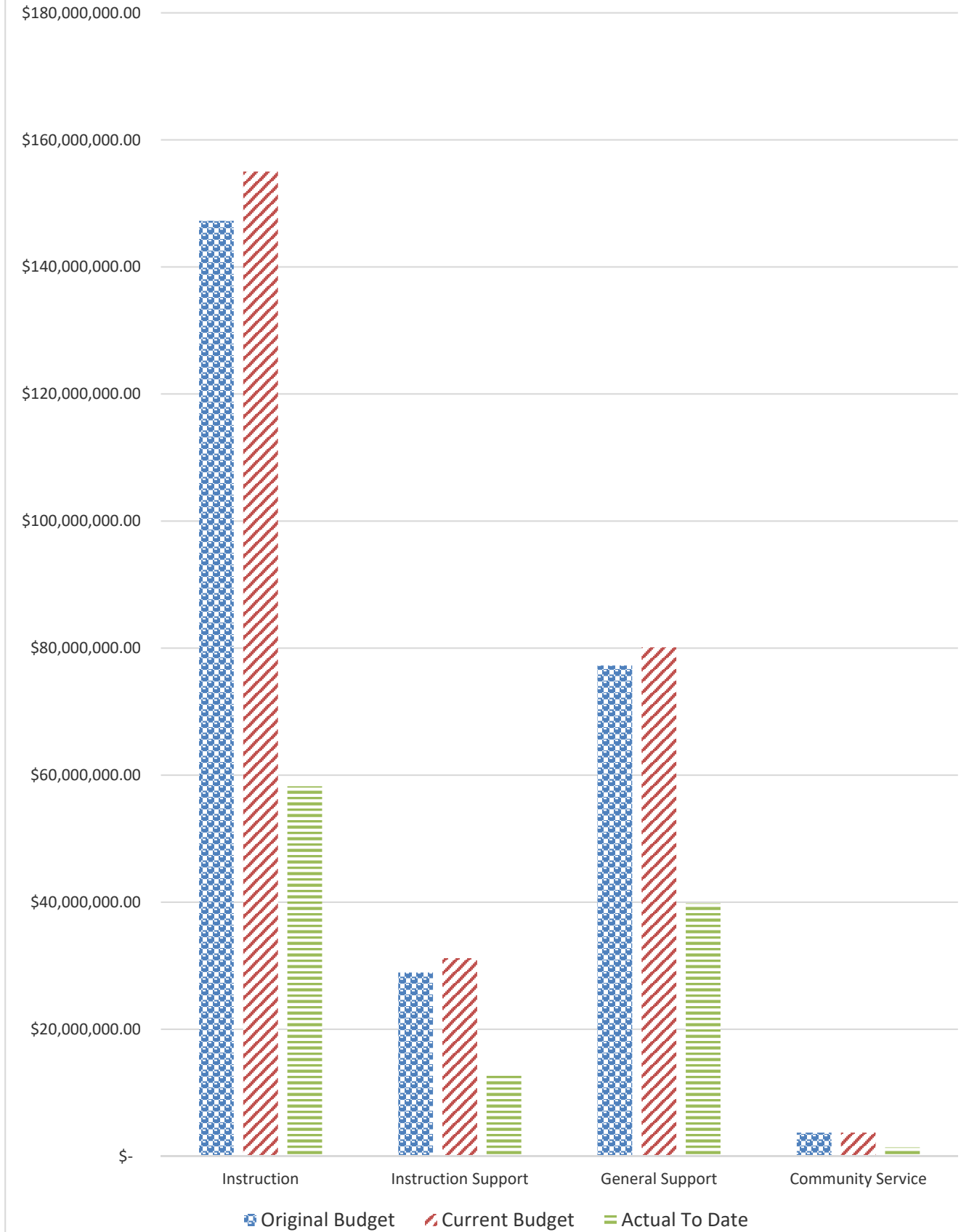
Revenue

Month Ending Dec 31, 2022



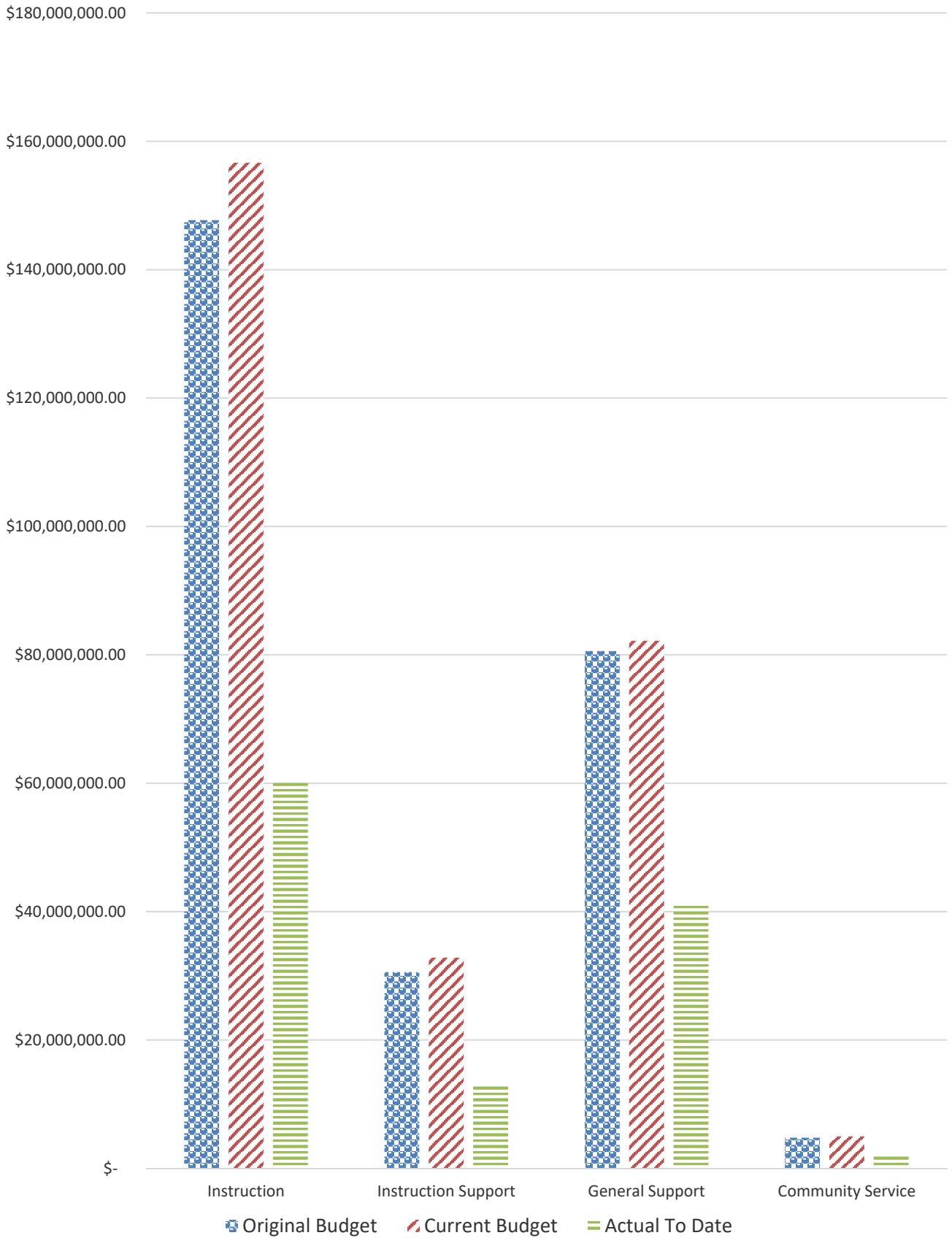
GENERAL FUND COMPARISON Expenses

Month Ending Dec 31, 2021



GENERAL FUND COMPARISON Expenses

Month Ending Dec 31, 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 December 31, 2022

	Account Number	Budgeted Amounts (2021-22)		2021-22 Actual	Budgeted Amounts (2022-23)		2022-23 Actual	2022-23 Variance with current budget Positive (Negative)
		Original 2021-22 Budget	Current Budget as of Dec 31, 2021	Revenues through Dec 31, 2021	Original 2022-23 Budget	Current Budget as of Dec 31, 2022	Revenues through Dec 31, 2022	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200	21,749,742.46	21,849,742.46	10,394,227.58	18,265,000.00	18,265,000.00	7,006,799.91	(11,258,200.09)
State Sources	3300	228,500.00	228,500.00		260,000.00	260,000.00	118,370.00	(141,630.00)
Local Sources	3400	1,138,000.00	1,138,000.00	348,443.96	2,532,000.00	2,532,000.00	651,733.22	(1,880,266.78)
Proceeds from the Sale of Capital Assets	3730							
Loss Recoveries	3740							0.00
Transfers In	3600							0.00
Beginning Fund Balance		6,971,268.34	6,971,268.34	6,971,268.34	8,779,144.26	8,779,144.26	8,779,144.26	
Total Revenues and Fund Balances		30,087,510.80	30,187,510.80	17,713,939.88	29,836,144.26	29,836,144.26	16,556,047.39	(13,280,096.87)
EXPENDITURES								
Food Services: (Function 7600)				Expenditures through Dec 31, 2021			Expenditures through Dec 31, 2022	
Salaries	100	6,259,324.45	6,259,324.45	2,638,820.61	7,006,000.00	7,006,000.00	3,066,000.72	3,939,999.28
Employee Benefits	200	3,540,515.53	3,540,515.53	1,424,568.85	3,494,000.00	3,494,000.00	1,559,771.18	1,934,228.82
Purchased Services	300	924,800.00	924,800.00	470,430.21	1,121,800.00	1,121,800.00	496,910.94	624,889.06
Energy Services	400	390,500.00	390,500.00	186,779.86	391,000.00	391,000.00	166,296.91	224,703.09
Materials and Supplies	500	9,334,161.07	9,334,161.07	4,406,971.13	8,311,600.00	8,311,600.00	3,826,047.92	4,485,552.08
Capital Outlay	600	127,200.00	227,200.00	192,868.87	125,500.00	125,500.00	48,785.35	76,714.65
Other Expenses	700	591,000.00	591,000.00	183,833.81	591,000.00	591,000.00	221,048.56	369,951.44
Total Expenditures		21,167,501.05	21,267,501.05	9,504,273.34	21,040,900.00	21,040,900.00	9,384,861.58	11,656,038.42
Transfers Out	9700	1,948,741.41	1,948,741.41		350,000.00	350,000.00		350,000.00
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		6,971,268.34	6,971,268.34	8,209,666.54	8,445,244.26	8,445,244.26	7,171,185.81	1,274,058.45
Total Appropriations and Fund Balances		30,087,510.80	30,187,510.80	17,713,939.88	29,836,144.26	29,836,144.26	16,556,047.39	13,280,096.87

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 December 31, 2022

	Account Number	Budgeted Amounts (2021-22)		2021-22 Actual	Budgeted Amounts (2022-23)		2022-23 Actual	2022-23 Variance with Current Budget
		Original 2021-22 Budget	Current Budget as of Dec 31, 2021	Revenues through Dec 31, 2021	Original 2022-23 Budget	Current Budget as of Dec 31, 2022	Revenues through Dec 31, 2022	Positive (Negative)
REVENUES								
Federal Direct	3100	57,949.97	57,949.97	57,949.97		80,156.18	78,506.13	(1,650.05)
Federal Through State	3200	21,157,399.25	21,531,963.22	8,014,001.92	21,010,253.07	25,159,663.82	8,382,530.36	(16,777,133.46)
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		21,215,349.22	21,589,913.19	8,071,951.89	21,010,253.07	25,239,820.00	8,461,036.49	(16,778,783.51)
EXPENDITURES								
Instruction	5000	13,213,577.47	13,432,727.87	5,128,248.49	12,612,592.23	14,866,373.00	5,464,021.62	9,402,351.38
Pupil Personnel Services	6100	1,767,927.39	1,835,136.13	697,095.86	2,004,881.51	2,454,266.61	790,460.15	1,663,806.46
Instructional Media Services	6200					681.12		681.12
Instruction and Curr. Development Services	6300	3,615,578.53	3,667,747.84	1,431,641.96	3,305,149.49	3,939,734.76	1,388,987.41	2,550,747.35
Instructional Staff Training Services	6400	1,723,867.62	1,716,401.89	631,255.41	1,408,314.99	2,083,198.56	551,370.39	1,531,828.17
Instruction Related Technology	6500							0.00
Board	7100							0.00
General Administration	7200	527,886.22	566,224.97	52,151.29	1,015,793.93	1,111,440.79	10,087.22	1,101,353.57
School Administration	7300	99,486.22	106,123.25	43,554.52	197,445.53	213,243.19	128,824.04	84,419.15
Facilities Acquisition and Construction	7400							0.00
Fiscal Services	7500							0.00
Food Services	7600							
Central Services	7700	27,175.16	31,303.27	7,040.93	164,036.93	214,871.11	27,182.58	187,688.53
Pupil Transportation Services	7800	236,450.61	230,847.97	79,863.43	298,938.46	349,934.86	99,303.08	250,631.78
Operation of Plant	7900	3,400.00	3,400.00	1,100.00	3,100.00	6,076.00	800.00	5,276.00
Maintenance of Plant	8100							0.00
Administrative Technology Services	8200							0.00
Community Services	9100							0.00
Total Appropriations		21,215,349.22	21,589,913.19	8,071,951.89	21,010,253.07	25,239,820.00	8,461,036.49	16,778,783.51
Capital Outlay	9300							
Transfers Out	9700							
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)								
Total Appropriations and Fund Balances		21,215,349.22	21,589,913.19	8,071,951.89	21,010,253.07	25,239,820.00	8,461,036.49	16,778,783.51

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 December 31, 2022

	Account Number	Budgeted Amounts (2021-22)		2021-22 Actual	Budgeted Amounts (2022-23)		2022-23 Actual	2022-23 Variance with Current Budget Positive (Negative)
		Original 2021-22 Budget	Current Budget as of Dec 31, 2021	Revenues through Dec 31, 2021	Original 2022-23 Budget	Current Budget as of Dec 31, 2022	Revenues through Dec 31, 2022	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200	6,483,744.72	19,242,971.80	13,320,248.05	54,209,378.24	59,118,576.28	12,644,944.19	(46,473,632.09)
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		6,483,744.72	19,242,971.80	13,320,248.05	54,209,378.24	59,118,576.28	12,644,944.19	(46,473,632.09)
EXPENDITURES								
				Expenditures through Dec 31, 2021			Expenditures through Dec 31, 2022	
Instruction	5000	4,036,666.90	6,028,345.08	5,793,938.84	21,183,979.10	24,146,006.40	4,560,357.53	19,585,648.87
Pupil Personnel Services	6100	834,388.89	3,740,334.86	669,732.74	7,125,660.58	7,399,557.12	1,089,101.80	6,310,455.32
Instructional Media Services	6200						8,757.22	(8,757.22)
Instruction and Curr. Development Services	6300	242,204.21	391,533.70	129,402.37	2,396,909.08	2,890,570.94	487,059.09	2,403,511.85
Instructional Staff Training Services	6400	78,637.00	569,739.12	256,270.60	1,824,383.43	2,584,328.49	463,775.61	2,120,552.88
Instruction Related Technology	6500		77,338.00	14,400.00	782,089.00	857,388.93	229,624.23	627,764.70
Board	7100							0.00
General Administration	7200	301,844.03	830,895.77	619,165.67	2,982,837.51	3,119,595.86	82,061.13	3,037,534.73
School Administration	7300		154,248.11	157,395.25	53,497.40	55,764.40	8,375.40	47,389.00
Facilities Acquisition and Construction	7400				16,502,574.00	11,906,678.50	309,505.18	11,597,173.32
Fiscal Services	7500							0.00
Food Services	7600				3,622.46	3,622.46	1,835.54	
Central Services	7700	342,970.69	440,933.86	215,575.57	634,449.05	730,344.55	647,456.05	82,888.50
Pupil Transportation Services	7800		135,276.53		347,219.66	552,561.66	184,858.29	367,703.37
Operation of Plant	7900	647,033.00	3,849,441.34	2,474,922.71	244,330.61	244,330.61	74,520.25	169,810.36
Maintenance of Plant	8100							0.00
Administrative Technology Services	8200							0.00
Community Services	9100		3,024,885.43	2,989,444.30	127,826.36	127,826.36	(2,343.13)	130,169.49
Total Appropriations		6,483,744.72	19,242,971.80	13,320,248.05	54,209,378.24	54,618,576.28	8,144,944.19	46,471,845.17
Capital Outlay	9300							
Transfers Out	9700					4,500,000.00	4,500,000.00	
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)								
Total Appropriations and Fund Balances		6,483,744.72	19,242,971.80	13,320,248.05	54,209,378.24	59,118,576.28	12,644,944.19	46,471,845.17

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE
For the Month Ending December 31, 2022

	Account Number	Budgeted Amounts (2021-22)		2021-22 Actual	Budgeted Amounts (2022-23)		2022-23 Actual	2021-22 Variance with current budget Positive (Negative)
		Original 2021-22 Budget	Current Budget as of Dec 31, 2021	Revenues through Dec 31, 2021	Original 2022-23 Budget	Current Budget as of Dec 31, 2022	Revenues through Dec 31, 2022	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200							0.00
State Sources	3300							0.00
Local Sources	3400			(63,593.68)			188.86	188.86
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			483,712.61				0.00
	3620							
Beginning Fund Balances		7,217,035.41	7,217,035.41	7,217,035.41	7,076,622.11	7,076,622.11	7,076,622.11	
Total Revenues and Fund Balances		7,217,035.41	7,217,035.41	7,637,154.34	7,076,622.11	7,076,622.11	7,076,810.97	188.86
EXPENDITURES								
Debt Service: (Function 9200)				Expenditures through Dec 31, 2021			Expenditures through Dec 31, 2022	
Retirement of Principal	710							0.00
Interest	720							0.00
Dues, Fees and Issuance Costs	730			12.15			3.77	(3.77)
Payments to Escrow agent	760							0.00
Total Expenditures		0.00	0.00	12.15	0.00	0.00	3.77	(3.77)
Transfer to Capital Projects	930							0.00
Transfers Out	9700							0.00
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		7,217,035.41	7,217,035.41	7,637,142.19	7,076,622.11	7,076,622.11	7,076,807.20	(185.09)
Total Expenditures and Fund Balances		7,217,035.41	7,217,035.41	7,637,154.34	7,076,622.11	7,076,622.11	7,076,810.97	(188.86)

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL OUTLAY
For the Month Ending December 31, 2022

	Account Number	Budgeted Amounts (2021-22)		2021-22 Actual	Budgeted Amounts (2022-23)		2022-23 Actual	2022-23 Variance with current budget Positive (Negative)
		Original 2021-22 Budget	Current Budget as of Dec 31, 2021	Revenues through Dec 31, 2021	Original 2022-23 Budget	Current Budget as of Dec 31, 2022	Revenues through Dec 31, 2022	
REVENUES								
Federal Direct	3100							0.00
Federal Through State	3200							0.00
State Sources	3300		1,121,004.00	431,004.00	1,170,000.00	1,537,120.00		(1,537,120.00)
Local Sources	3400		50,390,985.00	29,173,849.79	59,516,012.00	59,516,012.00	30,321,356.70	(29,194,655.30)
Total Revenues		0.00	51,511,989.00	29,604,853.79	60,686,012.00	61,053,132.00	30,321,356.70	(30,731,775.30)
Capital Lease Agreement	3720							
Loss Recoveries	3740							0.00
COPS SERIES 2020	3750							
Transfers In	3600		1,948,741.00		350,000.00	350,000.00		(350,000.00)
Beginning Fund Balances		74,313,145.66	74,313,145.66	74,313,145.66	63,945,933.45	63,945,933.45	63,945,933.45	0.00
Total Revenues and Fund Balances		74,313,145.66	127,773,875.66	103,917,999.45	124,981,945.45	125,349,065.45	94,267,290.15	(31,081,775.30)
EXPENDITURES								
Library Books (New Libraries)	610		101,627.50	90,484.20	86,143.30	75,000.00	75,000.00	0.00
Audio-Visual Materials	620							0.00
Buildings and Fixed Equipment	630		70,097,441.21	18,745,934.77	58,395,328.36	59,357,843.76	3,198,839.49	56,159,004.27
Furniture, Fixtures, and Equipment	640		4,716,072.89	2,662,672.52	1,896,151.72	2,717,865.10	1,324,590.35	1,393,274.75
Motor Vehicles	650		480,000.00		2,080,000.00	2,238,211.00	36,496.00	2,201,715.00
Land	660							0.00
Improvements Other Than Buildings	670		4,584,585.76	1,287,063.15	2,101,509.93	1,773,613.44	511,932.41	1,261,681.03
Remodeling and Renovations	680		24,528,815.97	2,615,217.97	35,823,967.08	34,576,137.84	2,928,861.73	31,647,276.11
Computer Software	690		493,736.89	24,150.00	468,623.89	478,364.14	26,250.00	452,114.14
Retirement of Principal	710		12,049,491.00	1,319,472.36	12,541,352.52	12,539,161.52		12,539,161.52
Interest	720		5,264,069.00	2,270,990.61	4,699,938.00	4,699,938.00	(269,732.93)	4,969,670.93
Dues, Fees and Issuance Costs	730		51,422.41	17,978.32	54,389.65	54,389.65	20,536.63	33,853.02
Charter School Local Capital Improvement	790							0.00
Total Appropriations		0.00	122,367,262.63	29,033,963.90	118,147,404.45	118,510,524.45	7,852,773.68	110,657,750.77
Transfers Out	9700							
To General Fund	910		6,292,189.00		6,340,538.00	6,340,538.00		6,340,538.00
To Debt Service Fund	920		494,003.00	483,712.61	494,003.00	494,003.00		494,003.00
To Capital Projects Fund	930							
Interfund Transfer	950							
Fund Balance (Beg. Fund Bal. + Rev. - Exp.)		74,313,145.66	(1,379,578.97)	74,400,322.94	0.00	4,000.00	86,414,516.47	(86,410,516.47)
Total Appropriations and Fund Balances		74,313,145.66	127,773,875.66	103,917,999.45	124,981,945.45	125,349,065.45	94,267,290.15	31,081,775.30