

ESCAMBIA COUNTY BOARD OF EDUCATION
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 FOR MONTH ENDED SEPTEMBER, 2023

FISCAL YEAR 2023

EXHIBIT M-I-A

FUND TYPES & ACCT GRPS DESCRIPTION	***** GOVERNMENTAL *****				PROPRIETARY	FIDUCIARY	ACCT GRPS	EXHIBIT M-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	TRUST & AGENCY	F/A & LONG TERM DEBT	TOTAL
ASSETS & OTHER DEBITS:								
CASH	15,468,185.79	(7,510,281.06)	0.00	3,377,526.59	0.00	914,021.80	0.00	12,249,453.12
INVESTMENTS	4,499,958.10	80,146.51	940,345.38	0.00	0.00	19,137.90	0.00	5,539,587.89
RECEIVABLES	0.00	701,560.63	0.00	0.00	0.00	0.00	0.00	701,560.63
INVENTORIES	0.00	155,224.94	0.00	0.00	0.00	0.00	0.00	155,224.94
OTHER ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	(212,712.76)	(212,712.76)
TOTAL ASSETS & OTHER DEBITS	19,968,143.89	(6,573,348.98)	940,345.38	3,377,526.59	0.00	933,159.70	(212,712.76)	18,433,113.82
LIABILITIES & FUND EQUITY:								
LIABILITIES:								
SALARIES & BENEFITS	43,229.41	0.00	0.00	0.00	0.00	0.00	0.00	43,229.41
PAYROLL W/H & DEDUCTIONS	0.00	0.00	0.00	0.00	0.00	78,087.61	0.00	78,087.61
CLAIMS PAYABLE	0.00	664.32	0.00	0.00	0.00	650.00	0.00	1,314.32
OTHER PAYABLE	461,983.89	0.00	0.00	0.00	0.00	0.00	0.00	461,983.89
OTHER LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LONG-TERM LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	(212,712.76)	(212,712.76)
TOTAL LIABILITIES	505,213.30	664.32	0.00	0.00	0.00	78,737.61	(212,712.76)	371,902.47
FUND EQUITY:								
OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INVEST IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESERVED FUND BALANCE	1,314,153.32	4,310,974.74	0.00	200.00	0.00	123,133.79	0.00	5,748,461.85
UNRESERVED FUND BALANCE	18,148,777.27	(10,884,988.04)	940,345.38	3,377,326.59	0.00	731,288.30	0.00	12,312,749.50
TOTAL FUND EQUITY	19,462,930.59	(6,574,013.30)	940,345.38	3,377,526.59	0.00	854,422.09	0.00	18,061,211.35
TOTAL LIAB & FUND EQUITY	19,968,143.89	(6,573,348.98)	940,345.38	3,377,526.59	0.00	933,159.70	(212,712.76)	18,433,113.82

ESCAMBIA COUNTY BOARD OF EDUCATION FISCAL YEAR 2023
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FOR MONTH ENDED SEPTEMBER, 2023

EXHIBIT M-II-A

FUND DESCRIPTION	***** GENERAL *****			***** SPECIAL REVENUE *****		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	30,016,911.22	34,514,125.24	(4,497,214.02)	0.00	0.00	0.00
FEDERAL REVENUES	0.00	780.00	(780.00)	25,407,521.40	5,152,026.20	20,255,495.20
LOCAL REVENUES	11,568,351.00	12,147,624.70	(579,273.70)	1,621,070.00	1,180,650.30	440,419.70
OTHER SOURCES	7,015,000.00	64,623.59	6,950,376.41	60,750.00	0.00	60,750.00
TOTAL REVENUES	48,600,262.22	46,727,153.53	1,873,108.69	27,089,341.40	6,332,676.50	20,756,664.90
EXPENDITURES:						
INSTRUCTIONAL SERVICES	24,832,126.41	22,845,329.69	1,986,796.72	10,649,333.33	6,210,365.06	4,438,968.27
INSTRUCTIONAL SUPPORT SERVICES	7,689,049.44	8,091,719.56	(402,670.12)	4,003,466.07	2,091,425.99	1,912,040.08
OPERATION & MAINTENANCE	5,506,712.23	6,666,322.96	(1,159,610.73)	3,935,786.34	1,200,774.01	2,735,012.33
AUXILIARY SERVICES	3,873,068.00	4,124,725.77	(251,657.77)	4,144,351.89	4,228,926.22	(84,574.33)
GENERAL ADMINISTRATIVE SERVICES	2,763,019.89	3,206,305.01	(443,285.12)	1,063,841.30	321,815.73	742,025.57
CAPITAL OUTLAY	3,026,319.00	1,174,339.38	1,851,979.62	10,000.00	0.00	10,000.00
DEBT SERVICES	988,765.00	0.00	988,765.00	0.00	0.00	0.00
OTHER EXPENDITURES	1,206,613.43	1,013,532.43	193,081.00	4,134,085.51	548,071.00	3,586,014.51
TOTAL EXPENDITURES	49,885,673.40	47,122,274.80	2,763,398.60	27,940,864.44	14,601,378.01	13,339,486.43
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	2,130,274.09	331,214.97	1,799,059.12	1,327,834.00	109,384.35	1,218,449.65
OTHER FUND USES	1,099,335.00	837.75	1,098,497.25	246,576.00	135,084.09	111,491.91
TOTAL OTHER FUND SOURCES (USES)	1,030,939.09	330,377.22	700,561.87	1,081,258.00	(25,699.74)	1,106,957.74
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	(254,472.09)	(64,744.05)	(189,728.04)	229,734.96	(8,294,401.25)	8,524,136.21
BEGINNING FUND BALANCE		19,527,674.64			1,720,387.95	
ENDING FUND BALANCE		19,462,930.59			(6,574,013.30)	

ESCAMBIA COUNTY BOARD OF EDUCATION FISCAL YEAR 2023
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FOR MONTH ENDED SEPTEMBER, 2023

EXHIBIT M-II-B

FUND DESCRIPTION	***** DEBT SERVICE *****			***** CAPITAL PROJECTS *****		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	325,000.00	0.00	325,000.00	1,439,914.00	1,702,236.00	(262,322.00)
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	325,000.00	0.00	325,000.00	1,439,914.00	1,702,236.00	(262,322.00)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	0.00	0.00	0.00	198,000.00	348,060.66	(150,060.66)
AUXILIARY SERVICES	0.00	0.00	0.00	307,152.00	456,361.00	(149,209.00)
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	658,177.00	626,853.63	31,323.37
DEBT SERVICES	325,000.00	0.00	325,000.00	276,585.00	230,486.70	46,098.30
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	325,000.00	0.00	325,000.00	1,439,914.00	1,661,761.99	(221,847.99)
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	0.00	0.00	0.00	0.00	40,474.01	(40,474.01)
BEGINNING FUND BALANCE		940,345.38			3,337,052.58	
ENDING FUND BALANCE		940,345.38			3,377,526.59	

ESCAMBIA COUNTY BOARD OF EDUCATION FISCAL YEAR 2023
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FOR MONTH ENDED SEPTEMBER, 2023

FUND DESCRIPTION	* * * * * EXPENDABLE TRUST * * * * *			EXHIBIT M-II-C TOTAL GOVERNMENTAL & EXPEND TRUST FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	0.00	0.00	0.00	31,781,825.22	36,216,361.24	(4,434,536.02)
FEDERAL REVENUES	0.00	0.00	0.00	25,407,521.40	5,152,806.20	20,254,715.20
LOCAL REVENUES	822,771.00	663,738.26	159,032.74	14,012,192.00	13,992,013.26	20,178.74
OTHER SOURCES	322.00	50.00	272.00	7,076,072.00	64,673.59	7,011,398.41
TOTAL REVENUES	823,093.00	663,788.26	159,304.74	78,277,610.62	55,425,854.29	22,851,756.33
EXPENDITURES:						
INSTRUCTIONAL SERVICES	184,666.00	136,284.00	48,382.00	35,666,125.74	29,191,978.75	6,474,146.99
INSTRUCTIONAL SUPPORT SERVICES	408,095.00	273,061.65	135,033.35	12,100,610.51	10,456,207.20	1,644,403.31
OPERATION & MAINTENANCE	39,585.00	0.00	39,585.00	9,680,083.57	8,215,157.63	1,464,925.94
AUXILIARY SERVICES	24,730.00	5,420.69	19,309.31	8,349,301.89	8,815,433.68	(466,131.79)
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	3,826,861.19	3,528,120.74	298,740.45
CAPITAL OUTLAY	0.00	0.00	0.00	3,694,496.00	1,801,193.01	1,893,302.99
DEBT SERVICES	0.00	0.00	0.00	1,590,350.00	230,486.70	1,359,863.30
OTHER EXPENDITURES	110,682.00	66,984.05	43,697.95	5,451,380.94	1,628,587.48	3,822,793.46
TOTAL EXPENDITURES	767,758.00	481,750.39	286,007.61	80,359,209.84	63,867,165.19	16,492,044.65
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	19,699.00	0.00	19,699.00	3,477,807.09	440,599.32	3,037,207.77
OTHER FUND USES	116,861.00	24,817.00	92,044.00	1,462,772.00	160,738.84	1,302,033.16
TOTAL OTHER FUND SOURCES (USES)	(97,162.00)	(24,817.00)	(72,345.00)	2,015,035.09	279,860.48	1,735,174.61
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	(41,827.00)	157,220.87	(199,047.87)	(66,564.13)	(8,161,450.42)	8,094,886.29
BEGINNING FUND BALANCE		697,201.22			26,222,661.77	
ENDING FUND BALANCE		854,422.09			18,061,211.35	

**ESCAMBIA COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
09/01/2023 - 09/30/2023**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ACCOUNTING	\$0.00	\$214.90	\$0.00
ADVERTISING	\$0.00	\$0.00	\$2,394.00
ASSOCIATION DUES	\$0.00	\$0.00	\$390.00
ATHLETIC & PHYSICAL	\$0.00	\$0.00	\$41,893.79
ATHLETIC OFFICIALS	\$0.00	\$0.00	\$26,094.00
AUDITING	\$0.00	\$8.95	\$3,652.15
BUILDING IMPROVEMENT	\$49,876.62	\$0.00	\$203,414.95
BUILDINGS-PURCHASED	\$0.00	\$0.00	\$516,078.15
COMMUNICATION	\$0.00	\$1,967.70	\$1,723.30
COMPUTER HARDWARE	\$16,953.48	\$34,360.66	\$0.00
CUSTODIAL	\$883.37	\$0.00	\$0.00
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$7,864.41
Default Object Value	\$114,515.14	\$0.00	\$39,975.38
DRUG TESTING SERVICE	\$0.00	\$0.00	\$504.00
DUES & FEES	\$0.00	\$0.00	\$10,009.32
ELECTRICITY	\$0.00	\$0.00	\$196,748.91
EQUIPMENT MAINTENANC	\$0.00	\$5,799.65	\$2,021.72
EQUIPMENT/VEHICLE RE	\$895.00	\$0.00	\$15,245.00
FOOD PROCESSING SUPP	\$0.00	\$32,728.95	\$0.00
FOOD SERVICE SUPPLIE	\$0.00	\$16,760.76	\$0.00
FUEL-DIESEL	\$63,548.21	\$0.00	\$0.00
FUEL-GASOLINE	\$0.00	\$0.00	\$13,930.00
GARBAGE AND WASTE	\$0.00	\$0.00	\$50,214.31
GENERAL SUPPLIES	\$0.00	\$538.03	\$17,411.80
IN-STATE	\$1,066.02	\$0.00	\$0.00
INSTRUCTIONAL EQUIPM	\$7,253.54	\$185,560.30	\$3,508.00
INSTRUCTIONAL SOFTWA	\$0.00	\$27.00	\$0.00
INSTRUCTIONAL SUPPLI	\$79,638.04	\$92,179.63	\$32,675.51
INSURANCE SERVICES	\$943.87	\$0.00	\$0.00
ITEMS FOR RESALE	\$0.00	\$0.00	\$62,475.13
LAND	\$0.00	\$0.00	\$5,750.00
LAND AND BUILDING RE	\$0.00	\$0.00	\$71,590.30
LEASES	\$0.00	\$0.00	\$1,858.29

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
LEGAL FEES	\$0.00	\$0.00	\$5,962.50
LIBRARY/MEDIA BOOKS	\$4,619.24	\$0.00	\$4,016.84
MAGAZINES/PERIODICAL	\$326.22	\$0.00	\$0.00
MAINTENANCE & OPERAT	\$0.00	\$0.00	\$2,014.48
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$292.52
MEDICAL/HEALTH SERVI	\$0.00	\$3,202.50	\$0.00
NATURAL GAS	\$0.00	\$0.00	\$3,409.57
OFFICE SUPPLIES	\$0.00	\$607.27	\$738.58
OPERATING TRANSFERS	\$0.00	\$0.00	\$5,745.15
OTHER BOOKS AND PERI	\$1,236.12	\$0.00	\$0.00
OTHER DUES AND FEES	\$0.00	\$0.00	\$157.82
OTHER EQUIPMENT	\$0.00	\$277,771.70	\$0.00
OTHER FOOD SUPPLIES	\$0.00	\$0.00	\$494.50
OTHER GENERAL SUPPLI	\$52,087.48	\$1,063.00	\$15,956.45
OTHER INSTRUCTIONAL	\$3,379.09	\$0.00	\$1,452.52
OTHER MAINTENANCE AN	\$0.00	\$0.00	\$81,871.55
OTHER NON-INSTRUCTIO	\$0.00	\$627.94	\$18,214.48
OTHER OBJECTS	\$0.00	\$0.00	\$665.00
OTHER PROFESSIONAL S	\$0.00	\$26,389.00	\$6,627.23
OTHER PURCHASED SERV	\$0.00	\$0.00	\$26,804.48
OTHER VEHICLE SUPPLI	\$17,785.00	\$0.00	\$1,120.37
PARENT INSTRUCTION S	\$0.00	\$5,175.38	\$0.00
POSTAGE	\$0.00	\$0.00	\$6.25
PRINTING AND BINDING	\$0.00	\$495.00	\$10,529.95
PROFESSIONAL EDUCATI	\$0.00	\$0.00	\$1,025.00
PROPERTY SERVICES	\$0.00	\$4,044.21	\$32,065.38
PURCHASED FOOD	\$0.00	\$433,325.72	\$7,558.17
REGISTRATION FEES	\$3,090.00	\$3,197.50	\$1,642.50
SCHOOL BUSES	\$123,673.00	\$0.00	\$0.00
SOFTWARE MAINTENANCE	\$0.00	\$74,569.50	\$65,762.82
STAFF EDUCATIONAL SE	\$0.00	\$12,896.00	\$0.00
STAFF TRAINING SUPPL	\$280.65	\$615.13	\$0.00
STUDENT CLASSROOM SU	\$0.00	\$0.00	\$855.40
STUDENT EDUCATIONAL	\$6,787.50	\$69,345.00	\$12,187.50
TELEPHONE	\$0.00	\$0.00	\$15,493.24
TEXTBOOKS	\$0.00	\$59,033.90	\$0.00
TIRES	\$321.16	\$0.00	\$0.00
TRACTORS/MOWERS	\$0.00	\$0.00	\$2,795.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
TRANSPORTATION-ALABA	\$0.00	\$0.00	\$1,302.50
TRAVEL & TRAINING	\$11,015.17	\$18,180.02	\$9,235.10
VEHICLE PARTS	\$0.00	\$0.00	\$2,199.63
VEHICLE SUPPLIES	\$0.00	\$0.00	\$84.75
WATER AND SEWAGE	\$0.00	\$0.00	\$18,606.88
	\$560,173.92	\$1,360,685.30	\$1,684,316.53