

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

FISCAL YEAR 2023

EXHIBIT M-I-A

EXHIBIT M-I-A

FUND TYPES & ACCT GRPS DESCRIPTION	***** GOVERNMENTAL *****				PROPRIETARY	FIDUCIARY	ACCT GRPS	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE/ INTERNAL	TRUST & AGENCY	F/A & LONG TERM DEBT	
ASSETS & OTHER DEBITS:								
CASH	10,804,338.19	(2,341,379.44)	747.56	3,104,672.59	0.00	753,061.54	0.00	12,321,440.44
INVESTMENTS	4,490,663.71	79,884.76	884,903.86	0.00	0.00	19,120.42	0.00	5,474,572.75
RECEIVABLES	239,386.92	4,428,289.61	0.00	0.00	0.00	0.00	0.00	4,667,676.53
INVENTORIES	0.00	130,484.31	0.00	0.00	0.00	0.00	0.00	130,484.31
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	(21,218.30)	(21,218.30)
TOTAL ASSETS & OTHER DEBITS	15,534,388.82	2,297,279.24	885,651.42	3,104,672.59	0.00	772,181.96	(21,218.30)	22,572,955.73
LIABILITIES & FUND EQUITY:								
LIABILITIES:								
SALARIES & BENEFITS	707,033.78	790.00	0.00	0.00	0.00	0.00	0.00	707,823.78
PAYROLL W/H & DEDUCTIONS	0.00	0.00	0.00	0.00	0.00	39,004.87	0.00	39,004.87
CLAIMS PAYABLE	1,023,673.93	361,563.07	0.00	0.00	0.00	0.00	0.00	1,385,237.00
OTHER PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	0.00	12,097.75	0.00	0.00	0.00	0.00	0.00	12,097.75
LONG-TERM LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	(21,218.30)	(21,218.30)
TOTAL LIABILITIES	1,730,707.71	374,450.82	0.00	0.00	0.00	39,004.87	(21,218.30)	2,122,945.10
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	1,404,804.84	5,111,663.51	115,820.38	770,756.00	0.00	107,616.76	0.00	7,510,661.49
UNRESERVED FUND BALANCE	13,803,681.11	(3,188,835.09)	769,831.04	2,333,916.59	0.00	625,560.33	0.00	14,344,153.98
TOTAL FUND EQUITY	15,208,485.95	1,922,828.42	885,651.42	3,104,672.59	0.00	733,177.09	0.00	21,854,815.47
TOTAL LIAB & FUND EQUITY	16,939,193.66	2,297,279.24	885,651.42	3,104,672.59	0.00	772,181.96	(21,218.30)	23,977,760.57

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 JANUARY, 2023

EXHIBIT M-II-A

FUND DESCRIPTION	***** GENERAL *****			***** SPECIAL REVENUE *****		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	29,456,558.00	9,895,517.78	19,561,040.22	0.00	0.00	0.00
FEDERAL REVENUES	0.00	6,596.53	(6,596.53)	26,034,587.60	1,921,688.13	24,112,899.47
LOCAL REVENUES	11,568,351.00	7,985,095.85	3,583,255.15	1,621,070.00	329,220.16	1,291,849.84
OTHER SOURCES	7,015,000.00	9,712.70	7,005,287.30	60,750.00	0.00	60,750.00
TOTAL REVENUES	48,039,909.00	17,896,922.86	30,142,986.14	27,716,407.60	2,250,908.29	25,465,499.31
EXPENDITURES:						
INSTRUCTIONAL SERVICES	24,654,237.00	7,598,386.07	17,055,850.93	9,967,731.24	302,846.77	9,664,884.47
INSTRUCTIONAL SUPPORT SERVICES	7,598,515.00	2,653,631.95	4,944,883.05	2,716,599.67	737,392.75	1,979,206.92
OPERATION & MAINTENANCE	5,778,423.00	1,934,680.44	3,843,742.56	3,935,319.00	110,691.99	3,824,627.01
AUXILIARY SERVICES	3,873,069.00	1,351,225.19	2,521,843.81	3,936,276.05	737,047.95	3,199,228.10
GENERAL ADMINISTRATIVE SERVICES	2,762,173.00	1,466,655.29	1,295,517.71	1,978,281.04	6,619.72	1,971,661.32
CAPITAL OUTLAY	459,890.00	223,041.45	236,848.55	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	998,669.00	366,944.25	631,724.75	6,022,397.65	26,734.59	5,995,663.06
TOTAL EXPENDITURES	47,113,741.00	15,594,564.64	31,519,176.36	28,566,604.65	1,921,333.77	26,645,270.88
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	2,130,274.09	229,247.42	1,901,026.67	1,327,834.00	916.97	1,326,917.03
OTHER FUND USES	1,099,335.00	837.75	1,098,497.25	246,576.00	15,909.99	230,666.01
TOTAL OTHER FUND SOURCES (USES)	1,030,939.09	228,409.67	802,529.42	1,081,258.00	(14,993.02)	1,096,251.02
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	1,957,107.09	2,530,767.89	(573,660.80)	231,060.95	314,581.50	(83,520.55)
BEGINNING FUND BALANCE		11,272,913.22			1,608,497.92	
ENDING FUND BALANCE		13,803,681.11			1,923,079.42	

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 JANUARY, 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	194,576.00	1,245,338.00
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	194,576.00	1,245,338.00
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	484,099.00	87,663.41	396,435.59
AUXILIARY SERVICES	0.00	0.00	0.00	307,152.00	0.00	307,152.00
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	41,593.00	0.00	41,593.00
CAPITAL OUTLAY	0.00	0.00	0.00	392,565.00	30,435.00	362,130.00
DEBT SERVICES	385,000.00	0.00	385,000.00	276,585.00	23,048.67	253,536.33
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	385,000.00	0.00	385,000.00	1,501,994.00	141,147.08	1,360,846.92
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	(60,000.00)	0.00	(60,000.00)	(62,080.00)	53,428.92	(115,508.92)
BEGINNING FUND BALANCE		885,651.42			3,051,243.67	
ENDING FUND BALANCE		885,651.42			3,104,672.59	

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 JANUARY, 2023

EXHIBIT M-II-C

FUND DESCRIPTION	* * * * * EXPENDABLE TRUST * * * * *			TOTAL GOVERNMENTAL & EXPEND TRUST FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	0.00	0.00	0.00	31,221,472.00	10,090,093.78	21,131,378.22
FEDERAL REVENUES	0.00	0.00	0.00	26,034,587.60	1,928,284.66	24,106,302.94
LOCAL REVENUES	822,771.00	106,669.81	716,101.19	14,012,192.00	8,420,985.82	5,591,206.18
OTHER SOURCES	322.00	0.00	322.00	7,076,072.00	9,712.70	7,066,359.30
TOTAL REVENUES	823,093.00	106,669.81	716,423.19	78,344,323.60	20,449,076.96	57,895,246.64
EXPENDITURES:						
INSTRUCTIONAL SERVICES	184,666.00	719.28	183,946.72	34,806,634.24	7,901,952.12	26,904,682.12
INSTRUCTIONAL SUPPORT SERVICES	408,095.00	26,768.12	381,326.88	10,723,209.67	3,417,792.82	7,305,416.85
OPERATION & MAINTENANCE	39,585.00	0.00	39,585.00	10,237,426.00	2,133,035.84	8,104,390.16
AUXILIARY SERVICES	24,730.00	0.00	24,730.00	8,141,227.05	2,088,273.14	6,052,953.91
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	4,782,047.04	1,473,275.01	3,308,772.03
CAPITAL OUTLAY	0.00	0.00	0.00	862,455.00	253,476.45	608,978.55
DEBT SERVICES	0.00	0.00	0.00	1,650,350.00	23,048.67	1,627,301.33
OTHER EXPENDITURES	110,682.00	6,079.83	104,602.17	7,131,748.65	399,758.67	6,731,989.98
TOTAL EXPENDITURES	767,758.00	33,567.23	734,190.77	78,335,097.65	17,690,612.72	60,644,484.93
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	19,699.00	0.00	19,699.00	3,477,807.09	230,164.39	3,247,642.70
OTHER FUND USES	116,861.00	590.34	116,270.66	1,462,772.00	17,338.08	1,445,433.92
TOTAL OTHER FUND SOURCES (USES)	(97,162.00)	(590.34)	(96,571.66)	2,015,035.09	212,826.31	1,802,208.78
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	(41,827.00)	72,512.24	(114,339.24)	2,024,261.04	2,971,290.55	(947,029.51)
BEGINNING FUND BALANCE		660,724.85			17,479,031.08	
ENDING FUND BALANCE		733,237.09			20,450,321.63	

**ESCAMBIA COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
01/01/2023 - 01/31/2023**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$0.00	\$1,290.00
ATHLETIC & PHYSICAL	\$0.00	\$0.00	\$12,473.82
ATHLETIC OFFICIALS	\$0.00	\$0.00	\$35.00
BANK SERVICE CHARGES	\$0.00	\$0.00	\$40.00
BUILDING IMPROVEMENT	\$176,813.41	\$0.00	\$217,235.22
COMMUNICATION	\$0.00	\$14,813.40	\$279.42
COMPUTER HARDWARE	\$1,920.00	\$9,865.89	\$0.00
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$11,298.77
Default Object Value	\$114,515.14	\$0.00	\$6,991.59
DRUG TESTING SERVICE	\$0.00	\$0.00	\$75.00
DUES & FEES	\$0.00	\$0.00	\$3,523.67
ELECTRICITY	\$0.00	\$0.00	\$97,724.30
EQUIPMENT MAINTENANC	\$0.00	\$7,610.30	\$1,220.78
EQUIPMENT/VEHICLE RE	\$0.00	\$0.00	\$2,262.38
EXHAUSTIBLE LAND IMP	\$14,500.00	\$0.00	\$0.00
FOOD PROCESSING SUPP	\$0.00	\$10,833.59	\$0.00
FOOD SERVICE SUPPLIE	\$0.00	\$2,019.96	\$0.00
FUEL-DIESEL	\$84,974.90	\$0.00	\$10,420.90
FUEL-GASOLINE	\$0.00	\$0.00	\$8,117.46
GARBAGE AND WASTE	\$0.00	\$0.00	\$24,238.78
GENERAL SUPPLIES	\$0.00	\$0.00	\$6,043.72
IN-STATE	\$118.13	\$299.84	\$0.00
INSTRUCTIONAL SOFTWA	\$0.00	\$7,386.91	\$0.00
INSTRUCTIONAL SUPPLI	\$79,056.79	\$13,479.90	\$5,293.97
INSURANCE SERVICES	\$6,563.92	\$0.00	\$2,800.85
ITEMS FOR RESALE	\$0.00	\$0.00	\$16,369.57
LAND AND BUILDING RE	\$0.00	\$0.00	\$27,395.00
LAND IMPROVEMENT	\$28,025.00	\$0.00	\$0.00
LEASES	\$0.00	\$0.00	\$1,983.22
LEGAL FEES	\$0.00	\$0.00	\$25,080.77
MAINTENANCE & OPERAT	\$0.00	\$0.00	\$573.81
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$68.54
MEDICAL/HEALTH SERVI	\$0.00	\$3,780.00	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
NATURAL GAS	\$0.00	\$0.00	\$10,076.07
OFFICE SUPPLIES	\$0.00	\$689.17	\$1,004.58
OIL AND LUBRICANTS	\$143.64	\$0.00	\$0.00
OPERATING TRANSFERS	\$0.00	\$0.00	\$1,739.88
OTHER BOOKS AND PERI	\$0.00	\$0.00	\$25.47
OTHER FOOD SUPPLIES	\$0.00	\$0.00	\$180.84
OTHER GENERAL SUPPLI	\$746.98	\$0.00	\$8,249.98
OTHER INSTRUCTIONAL	\$800.46	\$0.00	\$0.00
OTHER MAINTENANCE AN	\$0.00	\$1,089.00	\$31,125.36
OTHER NON-INSTRUCTIO	\$236.88	\$529.20	\$26,527.77
OTHER PROFESSIONAL E	\$0.00	\$60,000.00	\$0.00
OTHER PROFESSIONAL S	\$0.00	\$0.00	\$3,304.88
OTHER PURCHASED SERV	\$0.00	\$0.00	\$6,292.77
OTHER REFUNDS	\$0.00	\$0.00	\$8.00
OTHER VEHICLE SUPPLI	\$14,713.77	\$0.00	\$38.85
OUT-OF-STATE	\$0.00	\$0.00	\$250.00
POSTAGE	\$0.00	\$0.00	\$514.25
PROFESSIONAL EDUCATI	\$0.00	\$0.00	\$105.50
PROPERTY SERVICES	\$0.00	\$6,870.00	\$28,143.00
PURCHASED FOOD	\$0.00	\$150,745.27	\$3,530.40
REGISTRATION FEES	\$180.00	\$0.00	\$1,931.00
RENTAL-LAND AND BUIL	\$0.00	\$0.00	\$1,000.00
SOFTWARE MAINTENANCE	\$0.00	\$0.00	\$1,016.00
STUDENT CLASSROOM SU	\$0.00	\$0.00	\$444.70
STUDENT EDUCATIONAL	\$0.00	\$5,512.50	\$0.00
TELEPHONE	\$0.00	\$329.90	\$23,127.93
TIRES	\$13,893.04	\$0.00	\$0.00
TRANSPORTATION-ALABA	\$0.00	\$0.00	\$181.80
TRAVEL & TRAINING	\$590.13	\$2,606.43	\$9,828.55
VEHICLE PARTS	\$0.00	\$0.00	\$219.42
WATER AND SEWAGE	\$0.00	\$0.00	\$4,355.22
	\$537,792.19	\$298,461.26	\$646,058.76