

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

FISCAL YEAR 2024

EXHIBIT M-I-A

FUND TYPES & ACCT GRPS DESCRIPTION	***** GOVERNMENTAL *****				PROPRIETARY ENTERPRISE/ INTERNAL	FIDUCIARY TRUST & AGENCY	ACCT GRPS F/A & LONG TERM DEBT	EXHIBIT M-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS				TOTAL
ASSETS & OTHER DEBITS:								
CASH	13,182,258.15	(7,794,982.46)	(733,139.50)	4,331,938.87	0.00	918,783.91	0.00	9,904,858.97
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	(61,263.42)	9,527,493.96	0.00	0.00	0.00	0.00	0.00	9,466,230.54
INVENTORIES	0.00	173,991.33	0.00	0.00	0.00	0.00	0.00	173,991.33
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	(277,216.06)	(277,216.06)
TOTAL ASSETS & OTHER DEBITS	17,620,952.83	1,986,649.34	207,205.88	4,331,938.87	0.00	937,921.81	(277,216.06)	24,807,452.67
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	119,249.03	0.00	119,249.03
CLAIMS PAYABLE	0.00	708.21	0.00	0.00	0.00	1,490.00	0.00	2,198.21
OTHER PAYABLE	461,983.89	7,843.25	0.00	0.00	0.00	0.00	0.00	469,827.14
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	(277,216.06)	(277,216.06)
TOTAL LIABILITIES	505,213.30	8,551.46	0.00	0.00	0.00	120,739.03	(277,216.06)	357,287.73
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	1,488,949.52	2,631,704.85	0.00	191,426.57	0.00	70,170.19	0.00	4,382,251.13
UNRESERVED FUND BALANCE	15,626,790.01	(653,606.97)	207,205.88	4,140,512.30	0.00	747,012.59	0.00	20,067,913.81
TOTAL FUND EQUITY	17,115,739.53	1,978,097.88	207,205.88	4,331,938.87	0.00	817,182.78	0.00	24,450,164.94
TOTAL LIAB & FUND EQUITY	17,620,952.83	1,986,649.34	207,205.88	4,331,938.87	0.00	937,921.81	(277,216.06)	24,807,452.67

ESCAMBIA COUNTY BOARD OF EDUCATION FISCAL YEAR 2024
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FOR MONTH ENDED OCTOBER, 2023

EXHIBIT M-II-A

FUND DESCRIPTION	***** GENERAL *****			***** SPECIAL REVENUE *****		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	30,377,198.00	2,551,788.72	27,825,409.28	0.00	0.00	0.00
FEDERAL REVENUES	0.00	60.00	(60.00)	18,451,112.42	112,766.67	18,338,345.75
LOCAL REVENUES	10,516,115.01	1,181,109.76	9,335,005.25	1,344,320.00	177,563.67	1,166,756.33
OTHER SOURCES	7,000.00	1,961.15	5,038.85	0.00	0.00	0.00
TOTAL REVENUES	40,900,313.01	3,734,919.63	37,165,393.38	19,795,432.42	290,330.34	19,505,102.08
EXPENDITURES:						
INSTRUCTIONAL SERVICES	22,299,653.74	1,939,317.48	20,360,336.26	6,152,452.42	353,330.25	5,799,122.17
INSTRUCTIONAL SUPPORT SERVICES	8,222,133.55	673,855.30	7,548,278.25	2,986,308.62	173,725.89	2,812,582.73
OPERATION & MAINTENANCE	4,138,533.99	451,804.24	3,686,729.75	3,754,343.09	5,497.74	3,748,845.35
AUXILIARY SERVICES	4,560,948.30	302,854.37	4,258,093.93	703,919.88	166,157.54	537,762.34
GENERAL ADMINISTRATIVE SERVICES	3,655,681.99	200,789.24	3,454,892.75	744,915.21	14,064.10	730,851.11
CAPITAL OUTLAY	2,616,624.00	35,700.00	2,580,924.00	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	130,468.16	116,979.90	13,488.26	3,903,679.22	16,529.65	3,887,149.57
TOTAL EXPENDITURES	46,612,808.73	3,721,300.53	42,891,508.20	18,255,618.44	729,305.17	17,526,313.27
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	714,969.84	14,300.16	700,669.68	235,219.00	27,319.36	207,899.64
OTHER FUND USES	1,325,687.00	0.00	1,325,687.00	246,576.00	3,999.17	242,576.83
TOTAL OTHER FUND SOURCES (USES)	(610,717.16)	14,300.16	(625,017.32)	(11,357.00)	23,320.19	(34,677.19)
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	(6,323,212.88)	27,919.26	(6,351,132.14)	1,528,456.98	(415,654.64)	1,944,111.62
BEGINNING FUND BALANCE		17,087,820.27			2,393,752.52	
ENDING FUND BALANCE		17,115,739.53			1,978,097.88	

ESCAMBIA COUNTY BOARD OF EDUCATION FISCAL YEAR 2024
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FOR MONTH ENDED OCTOBER, 2023

EXHIBIT M-II-B

FUND DESCRIPTION	***** DEBT SERVICE *****			***** CAPITAL PROJECTS *****		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	0.00	0.00	0.00	1,764,033.00	48,644.00	1,715,389.00
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	0.00	0.00	0.00	1,764,033.00	48,644.00	1,715,389.00
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	309,500.00	0.00	309,500.00
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	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	870,796.00	0.00	870,796.00
DEBT SERVICES	0.00	0.00	0.00	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	0.00	0.00	0.00	1,764,033.00	23,048.67	1,740,984.33
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	25,595.33	(25,595.33)
BEGINNING FUND BALANCE		207,205.88			4,306,343.54	
ENDING FUND BALANCE		207,205.88			4,331,938.87	

ESCAMBIA COUNTY BOARD OF EDUCATION FISCAL YEAR 2024
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FOR MONTH ENDED OCTOBER, 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	32,141,231.00	2,600,432.72	29,540,798.28
FEDERAL REVENUES	0.00	0.00	0.00	18,451,112.42	112,826.67	18,338,285.75
LOCAL REVENUES	822,771.00	95,717.17	727,053.83	12,683,206.01	1,454,390.60	11,228,815.41
OTHER SOURCES	322.00	0.00	322.00	7,322.00	1,961.15	5,360.85
TOTAL REVENUES	823,093.00	95,717.17	727,375.83	63,282,871.43	4,169,611.14	59,113,260.29
EXPENDITURES:						
INSTRUCTIONAL SERVICES	184,666.00	2,197.67	182,468.33	28,636,772.16	2,294,845.40	26,341,926.76
INSTRUCTIONAL SUPPORT SERVICES	408,095.00	18,913.73	389,181.27	11,616,537.17	866,494.92	10,750,042.25
OPERATION & MAINTENANCE	39,585.00	0.00	39,585.00	8,241,962.08	457,301.98	7,784,660.10
AUXILIARY SERVICES	24,730.00	362.25	24,367.75	5,596,750.18	469,374.16	5,127,376.02
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	4,400,597.20	214,853.34	4,185,743.86
CAPITAL OUTLAY	0.00	0.00	0.00	3,497,420.00	35,700.00	3,461,720.00
DEBT SERVICES	0.00	0.00	0.00	1,265,350.00	23,048.67	1,242,301.33
OTHER EXPENDITURES	110,682.00	6,744.36	103,937.64	4,144,829.38	140,253.91	4,004,575.47
TOTAL EXPENDITURES	767,758.00	28,218.01	739,539.99	67,400,218.17	4,501,872.38	62,898,345.79
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	19,699.00	0.00	19,699.00	969,887.84	41,619.52	928,268.32
OTHER FUND USES	116,861.00	28,197.87	88,663.13	1,689,124.00	32,197.04	1,656,926.96
TOTAL OTHER FUND SOURCES (USES)	(97,162.00)	(28,197.87)	(68,964.13)	(719,236.16)	9,422.48	(728,658.64)
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	(41,827.00)	39,301.29	(81,128.29)	(4,836,582.90)	(322,838.76)	(4,513,744.14)
BEGINNING FUND BALANCE		777,881.49			24,773,003.70	
ENDING FUND BALANCE		817,182.78			24,450,164.94	

**ESCAMBIA COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
10/01/2023 - 10/31/2023**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ATHLETIC & PHYSICAL	\$0.00	\$0.00	\$3,746.19
ATHLETIC OFFICIALS	\$0.00	\$0.00	\$13,560.00
BUILDING IMPROVEMENT	\$0.00	\$0.00	\$35,700.00
COMMUNICATION	\$0.00	\$1,442.45	\$183.00
COMPUTER HARDWARE	\$8,050.49	\$4,015.00	\$0.00
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$127.50
Default Object Value	\$114,515.14	\$0.00	\$21,908.00
DRUG TESTING SERVICE	\$0.00	\$0.00	\$85.00
DUES & FEES	\$0.00	\$0.00	\$24,434.83
ELECTRICITY	\$0.00	\$0.00	\$148,929.62
EQUIPMENT MAINTENANC	\$0.00	\$3,491.97	\$986.53
EQUIPMENT/VEHICLE RE	\$0.00	\$0.00	\$480.03
GARBAGE AND WASTE	\$0.00	\$0.00	\$675.00
GENERAL SUPPLIES	\$0.00	\$0.00	\$7,728.70
INSTRUCTIONAL EQUIPM	\$0.00	\$13,571.68	\$0.00
INSTRUCTIONAL SOFTWA	\$0.00	\$25,232.70	\$0.00
INSTRUCTIONAL SUPPLI	\$8,472.30	\$16,954.97	\$9,214.41
INSURANCE SERVICES	\$0.00	\$0.00	\$508.66
ITEMS FOR RESALE	\$0.00	\$0.00	\$16,394.09
LAND AND BUILDING RE	\$0.00	\$0.00	\$13,866.65
LEASES	\$0.00	\$0.00	\$1,477.78
LEGAL FEES	\$0.00	\$0.00	\$425.00
LIBRARY/MEDIA	\$196.78	\$0.00	\$0.00
LIBRARY/MEDIA BOOKS	\$705.21	\$0.00	\$0.00
MAGAZINES/PERIODICAL	\$99.00	\$0.00	\$0.00
MAINTENANCE & OPERAT	\$0.00	\$0.00	\$1,297.02
NATURAL GAS	\$0.00	\$0.00	\$690.33
NON-INSTRUCTIONAL EQ	\$0.00	\$0.00	\$1,796.00
OFFICE SUPPLIES	\$0.00	\$0.00	\$16.94
OPERATING TRANSFERS	\$0.00	\$0.00	\$4,752.68
OTHER EQUIPMENT	\$0.00	\$2,687.72	\$0.00
OTHER FOOD SUPPLIES	\$0.00	\$0.00	\$528.76
OTHER GENERAL SUPPLI	\$2,915.22	\$0.00	\$9,036.35

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OTHER INSTRUCTIONAL	\$1,373.16	\$0.00	\$0.00
OTHER MAINTENANCE AN	\$0.00	\$0.00	\$42,224.42
OTHER NON-INSTRUCTIO	\$0.00	\$300.77	\$2,827.99
OTHER PROFESSIONAL S	\$0.00	\$77,605.00	\$2,737.28
OTHER PURCHASED SERV	\$0.00	\$0.00	\$7,195.61
OTHER REFUNDS	\$0.00	\$0.00	\$125.00
POSTAGE	\$0.00	\$0.00	\$792.83
PRACTICAL NURSE	\$884.40	\$0.00	\$0.00
PROPERTY SERVICES	\$0.00	\$0.00	\$19,114.93
PURCHASED FOOD	\$0.00	\$0.00	\$5,290.40
REGISTRATION FEES	\$350.00	\$0.00	\$80.00
REGULAR TEACHER	\$800.00	\$0.00	\$0.00
RENTAL-LAND AND BUIL	\$0.00	\$0.00	\$1,000.00
SOFTWARE MAINTENANCE	\$0.00	\$0.00	\$19,741.00
STAFF EDUCATIONAL SE	\$0.00	\$30,171.72	\$0.00
STATE INSURANCE	\$34,346.66	\$4,773.33	\$1,600.00
TELEPHONE	\$0.00	\$0.00	\$16,759.43
TESTING SUPPLIES	\$0.00	\$34.95	\$0.00
TEXTBOOKS	\$1,554.00	\$15,704.91	\$0.00
TRANSPORTATION-ALABA	\$0.00	\$0.00	\$5,504.63
TRAVEL & TRAINING	\$121.87	\$5,462.48	\$22,966.51
VEHICLE SUPPLIES	\$0.00	\$0.00	\$70.64
WATER AND SEWAGE	\$0.00	\$0.00	\$561.72
	\$174,384.23	\$201,449.65	\$467,141.46