

ESCAMBIA COUNTY BOARD OF EDUCATION
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 FOR MONTH ENDED DECEMBER, 2022

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	14,384,183.76	(2,107,511.52)	747.56	3,197,175.67	0.00	746,453.28	0.00	16,221,048.75
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	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	19,114,234.39	2,531,147.16	885,651.42	3,197,175.67	0.00	765,573.70	0.00	26,493,782.34
LIABILITIES & FUND EQUITY:								
LIABILITIES:								
SALARIES & BENEFITS	1,984.63	790.00	0.00	0.00	0.00	0.00	0.00	2,774.63
PAYROLL W/H & DEDUCTIONS	0.00	0.00	0.00	0.00	0.00	36,704.87	0.00	36,704.87
CLAIMS PAYABLE	1,021,799.30	361,563.07	0.00	0.00	0.00	0.00	0.00	1,383,362.37
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	0.00	0.00
TOTAL LIABILITIES	1,023,783.93	374,450.82	0.00	0.00	0.00	36,704.87	0.00	1,434,939.62
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	1,095,277.28	3,754,472.04	0.00	761,861.00	0.00	83,586.33	0.00	5,695,196.65
UNRESERVED FUND BALANCE	16,995,173.18	(1,597,775.70)	885,651.42	2,435,314.67	0.00	645,282.50	0.00	19,363,646.07
TOTAL FUND EQUITY	18,090,450.46	2,156,696.34	885,651.42	3,197,175.67	0.00	728,868.83	0.00	25,058,842.72
TOTAL LIAB & FUND EQUITY	19,114,234.39	2,531,147.16	885,651.42	3,197,175.67	0.00	765,573.70	0.00	26,493,782.34

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 DECEMBER, 2022

EXHIBIT M-II-A

FUND DESCRIPTION	***** GENERAL *****			***** SPECIAL REVENUE *****		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	29,456,558.00	7,147,982.57	22,308,575.43	0.00	0.00	0.00
FEDERAL REVENUES	0.00	120.00	(120.00)	26,034,587.60	1,858,245.54	24,176,342.06
LOCAL REVENUES	11,568,351.00	1,449,997.12	10,118,353.88	1,621,070.00	257,288.89	1,363,781.11
OTHER SOURCES	7,015,000.00	5,503.65	7,009,496.35	60,750.00	0.00	60,750.00
TOTAL REVENUES	48,039,909.00	8,603,603.34	39,436,305.66	27,716,407.60	2,115,534.43	25,600,873.17
EXPENDITURES:						
INSTRUCTIONAL SERVICES	24,654,237.00	5,727,339.04	18,926,897.96	9,967,731.24	961,823.14	9,005,908.10
INSTRUCTIONAL SUPPORT SERVICES	7,598,515.00	2,027,363.59	5,571,151.41	2,716,599.67	848,718.80	1,867,880.87
OPERATION & MAINTENANCE	5,778,423.00	1,397,708.73	4,380,714.27	3,935,319.00	97,372.60	3,837,946.40
AUXILIARY SERVICES	3,873,069.00	924,167.31	2,948,901.69	3,936,276.05	1,064,138.94	2,872,137.11
GENERAL ADMINISTRATIVE SERVICES	2,762,173.00	1,278,345.44	1,483,827.56	1,978,281.04	134,224.17	1,844,056.87
CAPITAL OUTLAY	459,890.00	5,806.23	454,083.77	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	222,559.92	776,109.08	6,022,397.65	13,535.00	6,008,862.65
TOTAL EXPENDITURES	47,113,741.00	11,583,290.26	35,530,450.74	28,566,604.65	3,119,812.65	25,446,792.00
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	2,130,274.09	220,322.32	1,909,951.77	1,327,834.00	916.97	1,326,917.03
OTHER FUND USES	1,099,335.00	397.75	1,098,937.25	246,576.00	4,468.81	242,107.19
TOTAL OTHER FUND SOURCES (USES)	1,030,939.09	219,924.57	811,014.52	1,081,258.00	(3,551.84)	1,084,809.84
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	1,957,107.09	(2,759,762.35)	4,716,869.44	231,060.95	(1,007,830.06)	1,238,891.01
BEGINNING FUND BALANCE		11,272,913.22			1,608,497.92	
ENDING FUND BALANCE		8,513,150.87			600,667.86	

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 DECEMBER, 2022

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	145,932.00	1,293,982.00
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	145,932.00	1,293,982.00
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	0.00	484,099.00
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	41,593.00	0.00	41,593.00
CAPITAL OUTLAY	0.00	0.00	0.00	392,565.00	0.00	392,565.00
DEBT SERVICES	385,000.00	0.00	385,000.00	276,585.00	0.00	276,585.00
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	0.00	1,501,994.00
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)	145,932.00	(208,012.00)
BEGINNING FUND BALANCE		885,651.42			3,051,243.67	
ENDING FUND BALANCE		885,651.42			3,197,175.67	

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 DECEMBER, 2022

FUND DESCRIPTION	* * * * EXPENDABLE TRUST * * * *			TOTAL GOVERNMENTAL & EXPEND TRUST FUNDS			EXHIBIT M-II-C
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	
REVENUES:							
STATE REVENUES	0.00	0.00	0.00	31,221,472.00	7,293,914.57	23,927,557.43	
FEDERAL REVENUES	0.00	0.00	0.00	26,034,587.60	1,858,365.54	24,176,222.06	
LOCAL REVENUES	822,771.00	73,902.15	748,868.85	14,012,192.00	1,781,188.16	12,231,003.84	
OTHER SOURCES	322.00	0.00	322.00	7,076,072.00	5,503.65	7,070,568.35	
TOTAL REVENUES	823,093.00	73,902.15	749,190.85	78,344,323.60	10,938,971.92	67,405,351.68	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	184,666.00	0.00	184,666.00	34,806,634.24	6,689,162.18	28,117,472.06	
INSTRUCTIONAL SUPPORT SERVICES	408,095.00	3,799.77	404,295.23	10,723,209.67	2,879,882.16	7,843,327.51	
OPERATION & MAINTENANCE	39,585.00	0.00	39,585.00	10,237,426.00	1,495,081.33	8,742,344.67	
AUXILIARY SERVICES	24,730.00	0.00	24,730.00	8,141,227.05	1,988,306.25	6,152,920.80	
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	4,782,047.04	1,412,569.61	3,369,477.43	
CAPITAL OUTLAY	0.00	0.00	0.00	862,455.00	5,806.23	856,648.77	
DEBT SERVICES	0.00	0.00	0.00	1,650,350.00	0.00	1,650,350.00	
OTHER EXPENDITURES	110,682.00	1,872.28	108,809.72	7,131,748.65	237,967.20	6,893,781.45	
TOTAL EXPENDITURES	767,758.00	5,672.05	762,085.95	78,335,097.65	14,708,774.96	63,626,322.69	
OTHER FUND SOURCES (USES):							
OTHER FUND SOURCES	19,699.00	0.00	19,699.00	3,477,807.09	221,239.29	3,256,567.80	
OTHER FUND USES	116,861.00	86.12	116,774.88	1,462,772.00	4,952.68	1,457,819.32	
TOTAL OTHER FUND SOURCES (USES)	(97,162.00)	(86.12)	(97,075.88)	2,015,035.09	216,286.61	1,798,748.48	
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	(41,827.00)	68,143.98	(109,970.98)	2,024,261.04	(3,553,516.43)	5,577,777.47	
BEGINNING FUND BALANCE		660,724.85			17,479,031.08		
ENDING FUND BALANCE		728,868.83			13,925,514.65		

**ESCAMBIA COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
12/01/2022 - 12/31/2022**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ACCOUNTING	\$0.00	\$187.57	\$0.00
ADVERTISING	\$0.00	\$0.00	\$2,682.26
ATHLETIC & PHYSICAL	\$0.00	\$0.00	\$4,678.16
ATHLETIC OFFICIALS	\$0.00	\$0.00	\$10,657.00
AUDITING	\$0.00	\$6.25	\$3,039.78
BOOKS & PERIODICALS	\$0.00	\$0.00	\$1,941.97
BUILDING IMPROVEMENT	\$0.00	\$0.00	\$25,077.97
COMMUNICATION	\$0.00	\$8,607.47	\$480.12
COMPUTER HARDWARE	\$3,883.00	\$41,881.49	\$0.00
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$4,219.37
Default Object Value	\$114,515.14	\$61.75	\$6,166.42
DRUG TESTING SERVICE	\$0.00	\$0.00	\$337.00
DUES & FEES	\$0.00	\$0.00	\$5,474.30
ELECTRICITY	\$0.00	\$0.00	\$149,280.37
EQUIPMENT	\$0.00	\$12,510.00	\$0.00
EQUIPMENT MAINTENANC	\$0.00	\$2,520.42	\$1,513.26
EQUIPMENT/VEHICLE RE	\$0.00	\$149.00	\$1,188.61
FOOD PROCESSING SUPP	\$0.00	\$16,802.87	\$0.00
FOOD SERVICE SUPPLIE	\$0.00	\$1,296.80	\$0.00
FUEL-DIESEL	\$0.00	\$0.00	\$44,209.25
FUEL-GASOLINE	\$0.00	\$0.00	\$5,308.17
GARBAGE AND WASTE	\$0.00	\$0.00	\$25,052.26
GENERAL SUPPLIES	\$0.00	\$0.00	\$4,081.94
IN-STATE	\$154.88	\$0.00	\$0.00
INSTRUCTIONAL EQUIPM	\$215.00	\$28,453.60	\$0.00
INSTRUCTIONAL SUPPLI	\$4,684.38	\$46,721.96	\$7,333.35
INSURANCE SERVICES	\$511,269.00	\$0.00	\$0.00
ITEMS FOR RESALE	\$0.00	\$0.00	\$20,576.95
LAND AND BUILDING RE	\$1,820.00	\$0.00	\$0.00
LEASES	\$0.00	\$0.00	\$587.80
LEGAL FEES	\$0.00	\$0.00	\$100.00
LIBRARY/MEDIA BOOKS	\$3,690.24	\$0.00	\$155.61
MAGAZINES/PERIODICAL	\$161.64	\$0.00	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
MAINTENANCE & OPERAT	\$0.00	\$0.00	\$3,144.32
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$137.08
MEDICAL/HEALTH SERVI	\$0.00	\$2,450.00	\$0.00
NATURAL GAS	\$0.00	\$0.00	\$5,087.35
OFFICE SUPPLIES	\$0.00	\$229.78	\$875.34
OPERATING TRANSFERS	\$0.00	\$0.00	\$12,925.61
OTHER EQUIPMENT	\$0.00	\$17,321.00	\$0.00
OTHER FOOD SUPPLIES	\$0.00	\$0.00	\$452.44
OTHER GENERAL SUPPLI	\$1,849.11	\$0.00	\$89,164.72
OTHER MAINTENANCE AN	\$0.00	\$0.00	\$54,691.75
OTHER NON-INSTRUCTIO	\$0.00	\$529.20	\$9,311.07
OTHER PROFESSIONAL S	\$0.00	\$1,875.00	\$159,547.32
OTHER PURCHASED SERV	\$0.00	\$0.00	\$9,003.26
OTHER TECHNICAL SERV	\$0.00	\$23,500.00	\$0.00
OTHER VEHICLE SUPPLI	\$4,408.44	\$0.00	\$171.80
POSTAGE	\$0.00	\$0.00	\$60.00
PROPERTY SERVICES	\$0.00	\$1,090.00	\$28,960.78
PURCHASED FOOD	\$0.00	\$236,128.59	\$14,526.65
REGISTRATION FEES	\$175.00	\$0.00	\$360.00
REGULAR TEACHER	\$400.00	\$0.00	\$0.00
RENTAL-LAND AND BUIL	\$0.00	\$0.00	\$1,000.00
SOFTWARE MAINTENANCE	\$0.00	\$0.00	\$158,696.50
STAFF EDUCATIONAL SE	\$0.00	\$0.00	\$3,300.00
STUDENT CLASSROOM SU	\$0.00	\$0.00	\$453.25
STUDENT EDUCATIONAL	\$0.00	\$3,555.00	\$0.00
TELEPHONE	\$0.00	\$164.90	\$36,004.56
TIRES	\$0.00	\$0.00	\$18.00
TRAVEL & TRAINING	\$1,805.68	\$2,176.84	\$9,195.36
VEHICLE PARTS	\$0.00	\$0.00	\$975.80
WATER AND SEWAGE	\$0.00	\$0.00	\$7,258.07
	\$649,031.51	\$448,219.49	\$929,462.95