

ESCAMBIA COUNTY BOARD OF EDUCATION
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 FOR MONTH ENDED JUNE, 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	15,125,964.35	(7,165,108.28)	0.00	3,259,967.36	0.00	806,360.68	0.00	12,027,184.11
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	145,421.56	13,951,764.21	0.00	0.00	0.00	0.00	0.00	14,097,185.77
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	86,997,994.10	86,997,994.10
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	24,192,290.79	24,192,290.79
TOTAL ASSETS & OTHER DEBITS	19,771,344.01	7,022,027.38	940,345.38	3,259,967.36	0.00	825,498.58	111,190,284.89	143,009,467.60
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	41,470.99	0.00	41,470.99
CLAIMS PAYABLE	219.79	(4,275.58)	0.00	0.00	0.00	(4,373.29)	0.00	(8,429.08)
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	24,192,290.79	24,192,290.79
TOTAL LIABILITIES	505,433.09	(4,275.58)	0.00	0.00	0.00	37,097.70	24,192,290.79	24,730,546.00
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	86,997,994.10	86,997,994.10
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	1,115,667.54	4,363,514.87	0.00	348,074.77	0.00	105,164.56	0.00	5,932,421.74
UNRESERVED FUND BALANCE	18,150,243.38	2,662,788.09	940,345.38	2,911,892.59	0.00	683,236.32	0.00	25,348,505.76
TOTAL FUND EQUITY	19,265,910.92	7,026,302.96	940,345.38	3,259,967.36	0.00	788,400.88	86,997,994.10	118,278,921.60
TOTAL LIAB & FUND EQUITY	19,771,344.01	7,022,027.38	940,345.38	3,259,967.36	0.00	825,498.58	111,190,284.89	143,009,467.60

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 JUNE, 2023

EXHIBIT M-II-A

FUND DESCRIPTION	***** GENERAL *****			***** SPECIAL REVENUE *****		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	0.00	22,924,388.63	(22,924,388.63)	0.00	0.00	0.00
FEDERAL REVENUES	0.00	660.00	(660.00)	2,413,126.00	13,539,201.48	(11,126,075.48)
LOCAL REVENUES	4,273,460.00	10,999,645.12	(6,726,185.12)	276,750.00	835,527.67	(558,777.67)
OTHER SOURCES	0.00	28,778.11	(28,778.11)	60,750.00	0.00	60,750.00
TOTAL REVENUES	4,273,460.00	33,953,471.86	(29,680,011.86)	2,750,626.00	14,374,729.15	(11,624,103.15)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	19,668,135.00	17,135,658.66	2,532,476.34	44,998.25	3,059,820.40	(3,014,822.15)
INSTRUCTIONAL SUPPORT SERVICES	5,236,808.00	6,037,450.95	(800,642.95)	0.00	1,867,343.98	(1,867,343.98)
OPERATION & MAINTENANCE	2,200,281.00	4,698,751.57	(2,498,470.57)	117,920.00	554,322.33	(436,402.33)
AUXILIARY SERVICES	44,716.00	3,144,699.43	(3,099,983.43)	3,226,955.00	3,124,174.75	102,780.25
GENERAL ADMINISTRATIVE SERVICES	646,232.00	2,508,684.38	(1,862,452.38)	0.00	266,524.33	(266,524.33)
CAPITAL OUTLAY	0.00	221,621.68	(221,621.68)	0.00	0.00	0.00
DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	721,268.34	(721,268.34)	0.00	206,503.51	(206,503.51)
TOTAL EXPENDITURES	27,796,172.00	34,468,135.01	(6,671,963.01)	3,389,873.25	9,078,689.30	(5,688,816.05)
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	0.00	253,737.18	(253,737.18)	0.00	62,384.35	(62,384.35)
OTHER FUND USES	0.00	837.75	(837.75)	0.00	52,509.19	(52,509.19)
TOTAL OTHER FUND SOURCES (USES)	0.00	252,899.43	(252,899.43)	0.00	9,875.16	(9,875.16)
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	(23,522,712.00)	(261,763.72)	(23,260,948.28)	(639,247.25)	5,305,915.01	(5,945,162.26)
BEGINNING FUND BALANCE		19,527,674.64			1,720,387.95	
ENDING FUND BALANCE		19,265,910.92			7,026,302.96	

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 JUNE, 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	0.00	1,276,670.00	(1,276,670.00)
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	0.00	1,276,670.00	(1,276,670.00)
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	0.00	669,943.83	(669,943.83)
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	332,688.00	(332,688.00)
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	143,685.36	(143,685.36)
DEBT SERVICES	0.00	0.00	0.00	0.00	207,438.03	(207,438.03)
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	1,353,755.22	(1,353,755.22)
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	(77,085.22)	77,085.22
BEGINNING FUND BALANCE		940,345.38			3,337,052.58	
ENDING FUND BALANCE		940,345.38			3,259,967.36	

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 JUNE, 2023

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	0.00	24,201,058.63	(24,201,058.63)	
FEDERAL REVENUES	0.00	0.00	0.00	2,413,126.00	13,539,861.48	(11,126,735.48)	
LOCAL REVENUES	0.00	478,594.97	(478,594.97)	4,550,210.00	12,313,767.76	(7,763,557.76)	
OTHER SOURCES	0.00	50.00	(50.00)	60,750.00	28,828.11	31,921.89	
TOTAL REVENUES	0.00	478,644.97	(478,644.97)	7,024,086.00	50,083,515.98	(43,059,429.98)	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	0.00	79,024.39	(79,024.39)	19,713,133.25	20,274,503.45	(561,370.20)	
INSTRUCTIONAL SUPPORT SERVICES	0.00	237,014.71	(237,014.71)	5,236,808.00	8,141,809.64	(2,905,001.64)	
OPERATION & MAINTENANCE	0.00	0.00	0.00	2,318,201.00	5,923,017.73	(3,604,816.73)	
AUXILIARY SERVICES	0.00	5,687.59	(5,687.59)	3,271,671.00	6,607,249.77	(3,335,578.77)	
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	646,232.00	2,775,208.71	(2,128,976.71)	
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	365,307.04	(365,307.04)	
DEBT SERVICES	0.00	0.00	0.00	0.00	207,438.03	(207,438.03)	
OTHER EXPENDITURES	0.00	57,349.26	(57,349.26)	0.00	985,121.11	(985,121.11)	
TOTAL EXPENDITURES	0.00	379,075.95	(379,075.95)	31,186,045.25	45,279,655.48	(14,093,610.23)	
OTHER FUND SOURCES (USES):							
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	316,121.53	(316,121.53)	
OTHER FUND USES	0.00	8,369.36	(8,369.36)	0.00	61,716.30	(61,716.30)	
TOTAL OTHER FUND SOURCES (USES)	0.00	(8,369.36)	8,369.36	0.00	254,405.23	(254,405.23)	
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	0.00	91,199.66	(91,199.66)	(24,161,959.25)	5,058,265.73	(29,220,224.98)	
BEGINNING FUND BALANCE		697,201.22			26,222,661.77		
ENDING FUND BALANCE		788,400.88			31,280,927.50		

**ESCAMBIA COUNTY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
06/01/2023 - 06/30/2023**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ACCOUNTING	\$0.00	\$859.61	\$0.00
ADVERTISING	\$0.00	\$0.00	\$2,118.00
ASSOCIATION DUES	\$0.00	\$0.00	\$295.00
ATHLETIC & PHYSICAL	\$0.00	\$0.00	\$21,262.01
AUDITING	\$0.00	\$35.80	\$14,608.59
BUILDING IMPROVEMENT	\$97,000.00	\$0.00	\$129,825.38
COMMUNICATION	\$0.00	\$7,006.81	\$0.00
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$4,111.53
Default Object Value	\$114,515.14	\$0.00	\$3,601.15
DUES & FEES	\$0.00	\$0.00	\$810.00
ELECTRICITY	\$0.00	\$0.00	\$107,399.20
EQUIPMENT MAINTENANC	\$0.00	\$3,273.83	\$1,646.14
EQUIPMENT/VEHICLE RE	\$0.00	\$0.00	\$12,001.86
EXHAUSTIBLE LAND IMP	\$0.00	\$0.00	\$28,725.00
FOOD PROCESSING SUPP	\$0.00	\$1,531.67	\$0.00
FUEL-DIESEL	\$43,980.56	\$0.00	\$15,096.97
FUEL-GASOLINE	\$0.00	\$0.00	\$8,244.54
GARBAGE AND WASTE	\$0.00	\$0.00	\$24,131.15
GENERAL SUPPLIES	\$0.00	\$0.00	\$11,737.88
INSTRUCTIONAL EQUIPM	\$728.93	\$4,159.94	\$0.00
INSTRUCTIONAL SUPPLI	\$15,348.51	\$12,977.55	\$2,858.48
INSURANCE SERVICES	\$0.00	\$0.00	\$5,456.00
ITEMS FOR RESALE	\$0.00	\$0.00	\$15,489.95
LAND	\$0.00	\$0.00	\$21,250.00
LAND AND BUILDING RE	\$0.00	\$0.00	\$50,143.66
LEASES	\$0.00	\$0.00	\$5,933.18
LEGAL FEES	\$0.00	\$0.00	\$7,214.00
LIBRARY/MEDIA BOOKS	\$1,004.02	\$0.00	\$0.00
MAINTENANCE & OPERAT	\$0.00	\$0.00	\$2,228.67
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$365.11
NATURAL GAS	\$0.00	\$0.00	\$1,852.79
NON-INSTRUCTIONAL EQ	\$0.00	\$0.00	\$175.00
OFFICE SUPPLIES	\$0.00	\$0.00	\$120.70

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OPERATING TRANSFERS	\$0.00	\$0.00	\$8,048.04
OTHER DUES AND FEES	\$0.00	\$0.00	\$928.00
OTHER EQUIPMENT	\$0.00	\$102,243.75	\$331.31
OTHER FOOD SUPPLIES	\$0.00	\$0.00	\$266.64
OTHER GENERAL SUPPLI	\$738.34	\$0.00	\$2,700.50
OTHER INSTRUCTIONAL	\$1,233.94	\$0.00	\$0.00
OTHER MAINTENANCE AN	\$0.00	\$0.00	\$69,626.25
OTHER NON-INSTRUCTIO	\$0.00	\$2,933.11	\$26,634.63
OTHER PROFESSIONAL E	\$177,000.00	\$0.00	\$0.00
OTHER PROFESSIONAL S	\$0.00	\$0.00	\$1,836.01
OTHER PURCHASED SERV	\$0.00	\$0.00	\$4,689.86
OTHER REFUNDS	\$0.00	\$0.00	\$730.41
OTHER VEHICLE SUPPLI	\$23,458.34	\$0.00	\$685.09
PARENT INSTRUCTION S	\$0.00	\$312.00	\$0.00
POSTAGE	\$0.00	\$0.00	\$500.00
PRINTING AND BINDING	\$1,235.00	\$0.00	\$0.00
PROPERTY SERVICES	\$0.00	\$500.00	\$150,456.16
PURCHASED FOOD	\$0.00	\$61,250.44	\$1,732.05
REGISTRATION FEES	\$835.00	\$7,170.80	\$1,400.00
RENTAL-LAND AND BUIL	\$0.00	\$0.00	\$1,000.00
SCHOOL BUSES	\$332,688.00	\$0.00	\$0.00
SOFTWARE MAINTENANCE	\$0.00	\$2,117.50	\$27,916.00
STAFF EDUCATIONAL SE	\$0.00	\$0.00	\$695.00
STUDENT CLASSROOM SU	\$0.00	\$0.00	\$193.86
STUDENT EDUCATIONAL	\$3,262.50	\$0.00	\$20.00
TELEPHONE	\$0.00	\$164.89	\$19,045.33
TEXTBOOKS	\$0.00	\$10,924.90	\$0.00
TIRES	\$3,530.00	\$0.00	\$0.00
TRANSPORTATION-ALABA	\$0.00	\$0.00	\$2,184.09
TRAVEL & TRAINING	\$2,926.20	\$4,448.56	\$21,802.44
VEHICLE PARTS	\$0.00	\$0.00	\$4,664.82
VEHICLE SUPPLIES	\$0.00	\$0.00	\$35.98
WATER AND SEWAGE	\$0.00	\$0.00	\$5,868.69
	\$819,484.48	\$221,911.16	\$852,693.10