

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

FISCAL YEAR 2023

EXHIBIT M-I-A

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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	14,680,663.11	(7,659,993.87)	0.00	3,266,732.69	0.00	833,144.96	0.00	11,120,546.89
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)
<b>TOTAL ASSETS &amp; OTHER DEBITS</b>	<b>19,180,621.21</b>	<b>(6,723,061.79)</b>	<b>940,345.38</b>	<b>3,266,732.69</b>	<b>0.00</b>	<b>852,282.86</b>	<b>(212,712.76)</b>	<b>17,304,207.59</b>
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	41,492.47	0.00	41,492.47
CLAIMS PAYABLE	56.49	3,808.57	0.00	0.00	0.00	994.15	0.00	4,859.21
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)
<b>TOTAL LIABILITIES</b>	<b>505,269.79</b>	<b>3,808.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,486.62</b>	<b>(212,712.76)</b>	<b>338,852.22</b>
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	0.00	7,130,970.79	0.00	306,189.67	0.00	195,724.53	0.00	7,632,884.99
UNRESERVED FUND BALANCE	18,675,351.42	(13,857,841.15)	940,345.38	2,960,543.02	0.00	614,071.71	0.00	9,332,470.38
<b>TOTAL FUND EQUITY</b>	<b>18,675,351.42</b>	<b>(6,726,870.36)</b>	<b>940,345.38</b>	<b>3,266,732.69</b>	<b>0.00</b>	<b>809,796.24</b>	<b>0.00</b>	<b>16,965,355.37</b>
<b>TOTAL LIAB &amp; FUND EQUITY</b>	<b>19,180,621.21</b>	<b>(6,723,061.79)</b>	<b>940,345.38</b>	<b>3,266,732.69</b>	<b>0.00</b>	<b>852,282.86</b>	<b>(212,712.76)</b>	<b>17,304,207.59</b>

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 JULY, 2023

EXHIBIT M-II-A

FUND DESCRIPTION	***** GENERAL *****			***** SPECIAL REVENUE *****		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:						
STATE REVENUES	4,709,988.00	29,515,265.07	(24,805,277.07)	0.00	0.00	0.00
FEDERAL REVENUES	0.00	720.00	(720.00)	3,922,207.38	902,255.93	3,019,951.45
LOCAL REVENUES	11,568,351.00	11,507,812.28	60,538.72	1,621,070.00	711,381.98	909,688.02
OTHER SOURCES	7,015,000.00	22,681.54	6,992,318.46	60,750.00	0.00	60,750.00
TOTAL REVENUES	23,293,339.00	41,046,478.89	(17,753,139.89)	5,604,027.38	1,613,637.91	3,990,389.47
EXPENDITURES:						
INSTRUCTIONAL SERVICES	24,132,865.00	21,005,203.39	3,127,661.61	1,813,740.89	3,337,189.20	(1,523,448.31)
INSTRUCTIONAL SUPPORT SERVICES	7,207,999.00	6,786,826.14	421,172.86	422,932.54	1,997,552.65	(1,574,620.11)
OPERATION & MAINTENANCE	5,434,592.00	6,425,896.37	(991,304.37)	223,831.00	607,100.09	(383,269.09)
AUXILIARY SERVICES	420,753.00	3,464,713.83	(3,043,960.83)	3,554,686.05	3,352,929.75	201,756.30
GENERAL ADMINISTRATIVE SERVICES	2,762,173.00	2,982,923.27	(220,750.27)	18,095.30	283,469.77	(265,374.47)
CAPITAL OUTLAY	362,890.00	666,395.13	(303,505.13)	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	250,052.00	867,221.12	(617,169.12)	374,859.65	471,139.07	(96,279.42)
TOTAL EXPENDITURES	41,560,089.00	42,199,179.25	(639,090.25)	6,418,145.43	10,049,380.53	(3,631,235.10)
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	2,130,274.09	301,214.89	1,829,059.20	1,327,834.00	73,384.35	1,254,449.65
OTHER FUND USES	1,099,335.00	837.75	1,098,497.25	246,576.00	84,900.04	161,675.96
TOTAL OTHER FUND SOURCES (USES)	1,030,939.09	300,377.14	730,561.95	1,081,258.00	(11,515.69)	1,092,773.69
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	(17,235,810.91)	(852,323.22)	(16,383,487.69)	267,139.95	(8,447,258.31)	8,714,398.26
BEGINNING FUND BALANCE		19,527,674.64			1,720,387.95	
ENDING FUND BALANCE		18,675,351.42			(6,726,870.36)	

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 JULY, 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	583,737.00	1,325,314.00	(741,577.00)
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	583,737.00	1,325,314.00	(741,577.00)
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	205,605.56	(205,605.56)
AUXILIARY SERVICES	0.00	0.00	0.00	307,152.00	332,688.00	(25,536.00)
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	626,853.63	(626,853.63)
DEBT SERVICES	0.00	0.00	0.00	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	0.00	0.00	0.00	583,737.00	1,395,633.89	(811,896.89)
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	(70,319.89)	70,319.89
BEGINNING FUND BALANCE		940,345.38			3,337,052.58	
ENDING FUND BALANCE		940,345.38			3,266,732.69	

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 JULY, 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	5,293,725.00	30,840,579.07	(25,546,854.07)
FEDERAL REVENUES	0.00	0.00	0.00	3,922,207.38	902,975.93	3,019,231.45
LOCAL REVENUES	822,771.00	473,617.79	349,153.21	14,012,192.00	12,692,812.05	1,319,379.95
OTHER SOURCES	322.00	50.00	272.00	7,076,072.00	22,731.54	7,053,340.46
TOTAL REVENUES	823,093.00	473,667.79	349,425.21	30,304,196.38	44,459,098.59	(14,154,902.21)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	184,666.00	88,859.65	95,806.35	26,131,271.89	24,431,252.24	1,700,019.65
INSTRUCTIONAL SUPPORT SERVICES	408,095.00	206,273.94	201,821.06	8,039,026.54	8,990,652.73	(951,626.19)
OPERATION & MAINTENANCE	39,585.00	0.00	39,585.00	5,698,008.00	7,238,602.02	(1,540,594.02)
AUXILIARY SERVICES	24,730.00	5,420.69	19,309.31	4,307,321.05	7,155,752.27	(2,848,431.22)
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	2,780,268.30	3,266,393.04	(486,124.74)
CAPITAL OUTLAY	0.00	0.00	0.00	372,890.00	1,293,248.76	(920,358.76)
DEBT SERVICES	0.00	0.00	0.00	1,265,350.00	230,486.70	1,034,863.30
OTHER EXPENDITURES	110,682.00	44,230.49	66,451.51	735,593.65	1,382,590.68	(646,997.03)
TOTAL EXPENDITURES	767,758.00	344,784.77	422,973.23	49,329,729.43	53,988,978.44	(4,659,249.01)
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	19,699.00	0.00	19,699.00	3,477,807.09	374,599.24	3,103,207.85
OTHER FUND USES	116,861.00	8,317.00	108,544.00	1,462,772.00	94,054.79	1,368,717.21
TOTAL OTHER FUND SOURCES (USES)	(97,162.00)	(8,317.00)	(88,845.00)	2,015,035.09	280,544.45	1,734,490.64
EXCESS REVS & OTHER SRCS OVER (UNDER) EXPEND & OTHER FUND USES	(41,827.00)	120,566.02	(162,393.02)	(17,010,497.96)	(9,249,335.40)	(7,761,162.56)
BEGINNING FUND BALANCE		697,201.22			26,222,661.77	
ENDING FUND BALANCE		817,767.24			16,973,326.37	

**ESCAMBIA COUNTY BOARD OF EDUCATION  
CHECK REGISTER ACCOUNTABILITY REPORT  
07/01/2023 - 07/31/2023**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$0.00	\$851.00
ATHLETIC & PHYSICAL	\$0.00	\$0.00	\$38,515.80
ATHLETIC OFFICIALS	\$0.00	\$0.00	\$300.00
BUILDING IMPROVEMENT	\$81,946.67	\$0.00	\$0.00
BUILDINGS-PURCHASED	\$0.00	\$0.00	\$107,153.20
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$335.50
Default Object Value	\$114,515.14	\$0.00	\$915.47
DRUG TESTING SERVICE	\$0.00	\$0.00	\$672.00
DUES & FEES	\$0.00	\$0.00	\$11,963.00
ELECTRICITY	\$0.00	\$0.00	\$116,509.17
EQUIPMENT MAINTENANC	\$0.00	\$735.68	\$816.13
EQUIPMENT/VEHICLE RE	\$0.00	\$0.00	\$790.07
FOOD PROCESSING SUPP	\$0.00	\$1,402.10	\$0.00
FUEL-DIESEL	\$6,701.21	\$0.00	\$0.00
FUEL-GASOLINE	\$0.00	\$0.00	\$3,594.38
GARBAGE AND WASTE	\$0.00	\$0.00	\$24,429.35
GENERAL SUPPLIES	\$0.00	\$0.00	\$2,634.51
IN-STATE	\$1,000.20	\$0.00	\$0.00
INSTRUCTIONAL SUPPLI	\$8,280.19	\$52,172.43	\$2,448.61
INSURANCE SERVICES	\$0.00	\$0.00	\$370.00
ITEMS FOR RESALE	\$0.00	\$0.00	\$3,726.85
LAND AND BUILDING RE	\$0.00	\$0.00	\$30,749.12
LEASES	\$0.00	\$0.00	\$985.81
MAINTENANCE & OPERAT	\$0.00	\$0.00	\$2,008.13
MEDICAL/HEALTH SERVI	\$0.00	\$700.00	\$0.00
NATURAL GAS	\$0.00	\$0.00	\$1,415.23
OFFICE SUPPLIES	\$0.00	\$0.00	\$1,146.81
OPERATING TRANSFERS	\$0.00	\$0.00	\$42,028.75
OTHER COMPENSATION	\$0.00	\$14,644.45	\$0.00
OTHER EQUIPMENT	\$0.00	\$1,075.08	\$0.00
OTHER FOOD SUPPLIES	\$0.00	\$0.00	\$392.16
OTHER GENERAL SUPPLI	\$2,721.59	\$0.00	\$13,295.27
OTHER INSTRUCTIONAL	\$157.35	\$0.00	\$803.11

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OTHER MAINTENANCE AN	\$0.00	\$0.00	\$56,263.14
OTHER NON-INSTRUCTIO	\$0.00	\$2,001.16	\$10,743.54
OTHER PROFESSIONAL S	\$0.00	\$0.00	\$2,815.00
OTHER PURCHASED SERV	\$0.00	\$0.00	\$6,265.89
OTHER VEHICLE SUPPLI	\$5,664.81	\$0.00	\$531.15
PARENT INSTRUCTION S	\$0.00	\$1,599.75	\$0.00
POSTAGE	\$0.00	\$0.00	\$28.75
PROPERTY SERVICES	\$0.00	\$590.00	\$47,798.70
PURCHASED FOOD	\$0.00	\$17,816.68	\$499.40
REGISTRATION FEES	\$0.00	\$2,435.00	\$350.00
RENTAL-LAND AND BUIL	\$0.00	\$0.00	\$1,000.00
SOFTWARE MAINTENANCE	\$0.00	\$3,850.00	\$1,016.00
STAFF TRAINING SUPPL	\$0.00	\$4,750.21	\$0.00
STUDENT EDUCATIONAL	\$135.00	\$6,000.00	\$0.00
TECHNICAL SERVICES	\$0.00	\$0.00	\$404.29
TELEPHONE	\$0.00	\$0.00	\$13,745.11
TEXTBOOKS	\$8,055.00	\$7,061.44	\$0.00
TIRES	\$15.83	\$0.00	\$0.00
TRANSPORTATION-ALABA	\$0.00	\$0.00	\$660.80
TRAVEL & TRAINING	\$765.15	\$14,494.66	\$6,862.95
VEHICLE PARTS	\$0.00	\$0.00	\$962.38
VEHICLE SUPPLIES	\$0.00	\$0.00	\$639.76
WATER AND SEWAGE	\$0.00	\$0.00	\$7,833.83
	<b>\$229,958.14</b>	<b>\$131,328.64</b>	<b>\$567,270.12</b>