

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only

Board Meeting 11/4/08

Agenda Consent

Item No. H.5.

Board Meeting Date:	11/4/2008
Submitted By:	Scott Ward
Item Description:	

Purpose and Explanation:

The attached statements are the Interim Schedule of Revenues, Expenditures and Change in Fund Balances – Budget to Actual, for the month of September 2008. Please remember these are interim statements and are subject to additional adjustments and corrections. Per the Auditor General's recommendation, we are requesting the reports be included on the consent agenda to document their acceptance into our Board records.

BUDGETARY IMPACT

Funding Source (Description):	Amount:
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Staff Attorney Review & Approval <i>(For Contracts Only)</i>	Date: _____ Initial: _____	ADDITIONAL INFORMATION Yes: <u> X </u> No: <u> </u>
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DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Month Ending September 30, 2008

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)	Percentage of Budget Expended
		Original	Current			
REVENUES						
Federal Direct	3100	135,000.00	135,000.00		(135,000.00)	
Federal Through State	3200	900,000.00	900,000.00	665.56	(899,334.44)	
State Sources	3300	116,213,089.00	116,213,089.00	33,595,602.04	(82,617,486.96)	
Local Sources	3400	84,404,165.00	84,404,165.00	1,208,993.49	(83,195,171.51)	
Transfers In:						
Capital Projects	3630	7,000,000.00	7,000,000.00		(7,000,000.00)	
Other Financing Sources						
	3740			280.05	280.05	
Beginning Fund Balance		21,445,229.66	21,445,229.66	21,445,229.66		
Total Revenues and Fund Balances		230,097,483.66	230,097,483.66	56,250,770.80	(173,846,712.86)	
EXPENDITURES						
Instruction	5000	116,824,712.04	116,824,712.04	18,207,841.08	98,616,870.96	15.59%
Pupil Personnel Services	6100	11,658,755.09	11,658,755.09	2,029,726.41	9,629,028.68	17.41%
Instructional Media Services	6200	4,898,582.30	4,898,582.30	727,618.95	4,170,963.35	14.85%
Instruction and Curriculum Development Services	6300	6,559,260.64	6,559,260.64	1,327,788.67	5,231,471.97	20.24%
Instructional Staff Training Services	6400	1,555,098.25	1,555,098.25	246,460.56	1,308,637.69	15.85%
Instruction Related Technology	6500	2,679,237.72	2,679,237.72	686,390.70	1,992,847.02	25.62%
Board	7100	802,534.85	802,534.85	166,505.52	636,029.33	20.75%
General Administration	7200	772,432.30	772,432.30	209,678.78	562,753.52	27.15%
School Administration	7300	12,462,753.44	12,462,753.44	2,865,226.67	9,597,526.77	22.99%
Facilities Acquisition and Construction	7410	759,001.78	759,001.78	135,540.99	623,460.79	17.86%
Fiscal Services	7500	1,499,301.22	1,499,301.22	406,370.88	1,092,930.34	27.10%
Food Services	7600				0.00	
Central Services	7700	3,228,017.68	3,228,017.68	759,528.98	2,468,488.70	23.53%
Pupil Transportation Services	7800	11,912,905.41	11,912,905.41	2,074,340.80	9,838,564.61	17.41%
Operation of Plant	7900	22,384,659.44	22,384,659.44	7,678,898.71	14,705,760.73	34.30%
Maintenance of Plant	8100	5,458,213.84	5,458,213.84	1,336,603.29	4,121,610.55	24.49%
Administrative Technology Services	8200	1,202,907.35	1,202,907.35	391,140.83	811,766.52	32.52%
Community Services	9100	4,111,655.41	4,111,655.41	654,751.77	3,456,903.64	15.92%
Total Appropriations		208,770,028.76	208,770,028.76	39,904,413.59	168,865,615.17	19.11%
Transfers Out	9700					
Fund Balance		21,327,454.90	21,327,454.90	16,346,357.21	4,981,097.69	
Total Appropriations and Fund Balances		230,097,483.66	230,097,483.66	56,250,770.80	173,846,712.86	

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOOD SERVICE
For the Month Ending September 30, 2008

	Account Number	Budgeted Amounts		Year To Date	Variance with
		Original	Current	Revenue	Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State	3200	7,190,630.00	7,190,630.00	508,085.64	(6,682,544.36)
State Sources	3300	213,500.00	213,500.00		(213,500.00)
Local Sources	3400	4,740,300.00	4,740,300.00	194,658.42	(4,545,641.58)
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Transfers In	3600				0.00
Beginning Fund Balance		1,749,725.41	1,749,725.41	1,749,725.41	
Total Revenues and Fund Balances		13,894,155.41	13,894,155.41	2,452,469.47	(11,441,685.94)
EXPENDITURES					
Food Services: (Function 7600)		Original	Current	Year To Date Expenditures	
Salaries	100	4,452,537.00	4,452,537.00	763,722.26	3,688,814.74
Employee Benefits	200	2,003,535.00	2,003,535.00	250,412.89	1,753,122.11
Purchased Services	300	571,100.00	571,100.00	108,460.66	462,639.34
Energy Services	400	233,000.00	233,000.00	42,002.63	190,997.37
Materials and Supplies	500	4,911,930.00	4,911,930.00	628,802.60	4,283,127.40
Capital Outlay	600	16,500.00	16,500.00	2,111.60	14,388.40
Other Expenses	700	242,500.00	242,500.00	40,438.57	202,061.43
Total Expenditures		12,431,102.00	12,431,102.00	1,835,951.21	10,595,150.79
Transfers Out	9700	150,000.00	150,000.00	10,000.00	140,000.00
Fund Balance		1,313,053.41	1,313,053.41	606,518.26	706,535.15
Total Appropriations and Fund Balances		13,894,155.41	13,894,155.41	2,452,469.47	11,441,685.94

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OTHER FEDERAL PROGRAMS
For the Month Ending September 30, 2008

	Account Number	Budgeted Amounts		Actual Amounts	Variance with
		Original	Current		Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100			557,436.49	557,436.49
Federal Through State	3200	15,016,971.00	15,016,971.00	3,651,027.50	(11,365,943.50)
State Sources	3300				0.00
Local Sources	3400				0.00
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Transfers In	3600				0.00
Total Revenues and Fund Balances		15,016,971.00	15,016,971.00	4,208,463.99	(10,808,507.01)
EXPENDITURES					
Instruction	5000	8,396,904.00	8,396,904.00	2,115,501.63	6,281,402.37
Pupil Personnel Services	6100	1,226,007.00	1,226,007.00	468,645.76	757,361.24
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300	3,224,195.00	3,224,195.00	784,909.27	2,439,285.73
Instructional Staff Training Services	6400	1,333,931.00	1,333,931.00	572,457.76	761,473.24
Instruction Related Technology	6500			15,930.24	(15,930.24)
Board	7100				0.00
General Administration	7200	290,805.00	290,805.00	86,378.35	204,426.65
School Administration	7300			4,527.67	(4,527.67)
Facilities Acquisition and Construction	7410			21,143.11	(21,143.11)
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700	77,535.00	77,535.00	80,118.05	(2,583.05)
Pupil Transportation Services	7800	458,202.00	458,202.00	28,426.45	429,775.55
Operation of Plant	7900	6,700.00	6,700.00	30,425.70	(23,725.70)
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				
Community Services	9100	2,692.00	2,692.00		2,692.00
Total Appropriations		15,016,971.00	15,016,971.00	4,208,463.99	10,808,507.01
Transfers Out	9700				
Fund Balances					
Total Appropriations and Fund Balances		15,016,971.00	15,016,971.00	4,208,463.99	10,808,507.01

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE
For the Month Ending September 30, 2008

	Account	Budgeted Amounts		Actual	Variance with
	Number	Original	Current	Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State	3200				0.00
State Sources	3300	945,600.00	945,600.00		(945,600.00)
Local Sources	3400	8,598,857.00	8,598,857.00	58,851.53	(8,540,005.47)
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Transfers In					0.00
From Capital Projects Fund	3630	235,240.00	235,240.00		(235,240.00)
Fund Balances		5,057,271.91	5,057,271.91	5,057,271.91	
Total Revenues and Fund Balances		14,836,968.91	14,836,968.91	5,116,123.44	(9,720,845.47)
EXPENDITURES					
Debt Service: (Function 9200)					
Retirement of Principal	710	8,180,000.00	8,180,000.00		8,180,000.00
Interest	720	1,198,286.00	1,198,286.00		1,198,286.00
Dues, Fees and Issuance Costs	730	200,000.00	200,000.00	14,397.00	185,603.00
Miscellaneous Expenditures	790				0.00
Total Expenditures		9,578,286.00	9,578,286.00	14,397.00	9,563,889.00
Transfers Out	9700				
Fund Balances		5,258,682.91	5,258,682.91	5,101,726.44	156,956.47
Total Expenditures and Fund Balances		14,836,968.91	14,836,968.91	5,116,123.44	9,720,845.47

DISTRICT SCHOOL BOARD OF ALACHUA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL OUTLAY
For the Month Ending September 30, 2008

	Account Number	Budgeted Amounts		Actual Amounts	Variance with
		Original	Current		Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State	3200				0.00
State Sources	3300	2,864,221.00	2,864,221.00		(2,864,221.00)
Local Sources	3400	24,123,254.00	24,123,254.00	176,787.46	(23,946,466.54)
Total Revenues		26,987,475.00	26,987,475.00	176,787.46	(26,810,687.54)
Loss Recoveries	3740				0.00
Transfers In	3640	150,000.00	150,000.00	10,000.00	(140,000.00)
Fund Balances		35,754,621.93	35,754,621.93	35,754,621.93	0.00
Total Revenues and Fund Balances		62,892,096.93	62,892,096.93	35,941,409.39	(26,950,687.54)
EXPENDITURES					
Audio-Visual Materials	620				0.00
Buildings and Fixed Equipment	630	13,200,000.00		2,707,678.92	(2,707,678.92)
Furniture, Fixtures, and Equipment	640	2,570,000.00	2,570,000.00	470,717.68	2,099,282.32
Motor Vehicles	650	1,500,000.00	1,500,000.00	880,808.00	619,192.00
Land	660				0.00
Improvements Other Than Buildings	670	4,999,419.00	4,999,419.00	219,387.31	4,780,031.69
Remodeling and Renovations	680	24,090,347.93	24,090,347.93	1,632,470.18	22,457,877.75
Computer Software	690	5,000.00	5,000.00	4,853.90	146.10
Retirement of Principal	710	2,885,000.00	2,885,000.00		2,885,000.00
Interest	720	3,267,090.00	3,267,090.00		3,267,090.00
Dues, Fees and Issuance Costs	730	50,000.00	50,000.00		50,000.00
Miscellaneous Expenditures	790				0.00
Total Appropriations		52,566,856.93	39,366,856.93	5,915,915.99	33,450,940.94
Transfers Out	9700				
To General Fund	910	7,000,000.00	7,000,000.00		7,000,000.00
To Debt Service Fund	920	235,240.00	235,240.00		(235,240.00)
Fund Balances		3,090,000.00	16,290,000.00	30,025,493.40	(67,166,388.48)
Total Appropriations and Fund Balances		62,892,096.93	62,892,096.93	35,941,409.39	(26,950,687.54)