

CHILDREN'S TRUST OF ALACHUA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YTD Transactions Through May 31, 2023

	General Fund FY 2022-23 Budget A	General Fund B	Special Revenue Fund C	Capital Projects Fund D	YTD Total Actuals Governmental Funds E = B+C+D	Budget - YTD Transactions F = A-E	Prior Year YTD	% of Budget Used
Revenues								
Ad Valorem Taxes	8,858,643.00	8,239,631.07			8,239,631.07	619,011.93	7,602,878.54	93%
Grant Income/Contributions	255,886.00		86,834.00		86,834.00	169,052.00	42,226.99	0%
Interest	5,000.00	350,855.29	4,684.31		355,539.60	(350,539.60)	6,465.84	7017%
Other Sources (Use of FB)	3,221,414.00	9,697.17		1,000,000.00	-	3,221,414.00	-	0%
Total Revenues	12,340,943.00	8,600,183.53	91,518.31	1,000,000.00	9,691,701.84	3,658,938.33	7,651,571.37	70%
Expenditures								
Personnel Services	(1,441,966.00)	(716,941.69)	(64,829.10)	-	(781,770.79)	(660,195.21)	(450,906.50)	54%
Operating	(2,004,438.00)	(893,752.01)	-	-	(893,752.01)	(1,110,685.99)	(581,027.86)	45%
Grant Awards (Programs)	(7,773,302.00)	(1,377,645.26)	(9,658.65)	-	(1,387,303.91)	(6,385,998.09)	(696,743.25)	18%
Grants & Awards (Special Revenue Fund)	(116,000.00)	-	-		-	(116,000.00)	-	
Grant Awards (Encumbered)		(4,235,581.36)			(4,235,581.36)			
Sub-Total Expenditures	(11,335,706.00)	(7,223,920.32)	(74,487.75)	-	(7,298,408.07)	(4,037,297.93)	(1,728,677.61)	64%
Other Financing Sources (Uses)								
Transfers	(1,005,237.00)	(1,000,000.00)			(1,000,000.00)	(5,237.00)		
Total Transfers	(1,005,237.00)	(1,000,000.00)	-	-	(1,000,000.00)	(5,237.00)	-	
Total Expenditures	(12,340,943.00)	(8,223,920.32)	(74,487.75)	-	(8,298,408.07)	(4,042,534.93)	(1,728,677.61)	67%
Net Income (Expense)	-	376,263.21	17,030.56	1,000,000.00	1,393,293.77	(383,596.60)	5,922,893.76	
Estimated Fund Balances - Beginning of Year		10,214,346.00	172,551.00	1,055,654.91	11,442,551.91			
Estimated Fund Balances - May 31, 2023		10,590,609.21	189,581.56	2,055,654.91	12,835,845.68			

Notes

- This report is YTD through May 31, 2023.
- The beginning Fund Balances are per the FY 2022 Audited Financial Statements.
- The current General Fund expenditures will use \$3,261,414 from Fund Balance to complete current year obligations as budgeted.

**CHILDREN'S TRUST OF ALACHUA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
YTD Balances Through May 31, 2023**

	General Fund 001	Special Revenue Fund 101	Capital Projects Fund 301	Total Governmental Funds
Assets				
Cash & Cash Equivalents	14,952,139.59	189,581.56	2,055,654.91	17,197,376.06
Prepaid Expenses	9,550.00	-	-	9,550.00
Total Assets	14,961,689.59	189,581.56	2,055,654.91	17,206,926.06
Liabilities				
Accounts Payable	32,861.43	-	-	32,861.43
Total Liabilities	32,861.43	-	-	32,861.43
Equity				
FY 2022 Ending Fund Balance	10,214,346.00	172,551.00	1,055,655.91	11,442,552.91
FY2023 Fund Revenues	8,600,183.53	91,518.31	-	8,691,701.84
FY2023 Fund Expenses	(3,885,701.37)	(74,487.75)	1,000,000.00	(2,960,189.12)
Total Equity	14,928,828.16	189,581.56	2,055,655.91	17,174,065.63
Total Liabilities and Equity	14,961,689.59	189,581.56	2,055,655.91	17,206,927.06

Notes

- Equity balances through May 31st does not include funds encumbered.
- This exhibit does not include Accrued Expense Liabilities as they have not yet been posted for FYE 2022
- The beginning Fund Balances are per the FY 2022 Audit.