

## SCHOOL BOARD AGENDA ITEM RATIONALE

For Board Workshop Date:

For Board Meeting Date: September 24, 2013

DISTRICT DEPARTMENT: Finance Department \_\_\_\_\_

DISTRICT DEPARTMENT HEAD: C. Kerns and J. Drake \_\_\_\_\_

SCHOOL NAME: \_\_\_\_\_

SCHOOL PRINCIPAL'S NAME & SIGNATURE: \_\_\_\_\_

**SUBJECT:** *(What is your item? Budget Amendment, Field Trip, Travel Request, Contract)*

Financial Statements.

**AGENDA ITEM TITLE:** *(Brief wording you provide will appear on School Board Agenda)*

Financial Statements approval.

**GIVE RESUME OF BACKGROUND INFORMATION** *(What history with the District has occurred)*

The Finance Department monthly presents to the School Board the Financial Statements for their approval.

IS ITEM BUDGETED?:(Check One:) Yes \_\_\_\_\_ No \_\_\_\_\_ N/A \_\_\_X\_\_\_\_\_

TOTAL COST: \_\_\_\_\_ NA \_\_\_\_\_ Chief Financial Officer Signature: \_\_\_\_\_ NA \_\_\_\_\_,

**(SIGNATURE ONLY REQUIRED FOR BUDGET AMENDMENTS)**

REVIEWED BY ADMINISTRATION: YES: \_\_\_\_\_ **(Signature of Executive Officer Required)**

REVIEWED BY ATTORNEY: Yes: \_\_\_\_\_ (initial required) or N/A \_\_\_X\_\_\_\_\_

**RECOMMENDATION:** *(What outcome you wish, i.e. approve contract as presented.)*

Approve Financial Statements.

**The School Board of Monroe County, Florida**  
**Financial Reports – July 2013**  
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**September 24th – Board Meeting**

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**THE SCHOOL BOARD OF MONROE COUNTY  
GENERAL FUND  
MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

<u>ESTIMATED REVENUE - GENERAL FUND</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE RECEIPTS</u>	<u>07/31/2013 YEAR TO DATE RECEIPTS</u>	<u>07/31/2013 Uncollected BALANCE</u>	<u>PERCENT OF BUDGET RECEIVED</u>
<u>DESCRIPTION</u>							
<b><u>FEDERAL DIRECT</u></b>							
FEDERAL IMPACT, CURRENT OPS	3121	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00%
ROTC	3191	0.00	0.00	0.00	0.00	0.00	0.00%
MISCELLANEOUS FEDERAL DIRECT	3199	0.00	0.00	0.00	0.00	0.00	0.00%
<b>SUBTOTAL - FEDERAL DIRECT</b>		<b>\$ 250,000.00</b>	<b>\$ 250,000.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 250,000.00</b>	<b>0.00%</b>
<b><u>FEDERAL RECEIVED THROUGH STATE</u></b>							
MEDICAID	3202	450,000.00	450,000.00	0.00	0.00	450,000.00	0.00%
OTHER FEDERAL THROUGH STATE	3290	0.00	0.00	0.00	0.00	0.00	0.00%
MISC. FEDERAL THRU STATE	3299	0.00	0.00	0.00	0.00	0.00	0.00%
<b>SUBTOTAL - FEDERAL RECEIVED THROUGH STATE</b>		<b>\$ 450,000.00</b>	<b>\$ 450,000.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 450,000.00</b>	<b>0.00%</b>
<b><u>REVENUE FROM STATE SOURCES</u></b>							
FL EDUCATION FINANCE PROGRAM	3310	4,227,737.00	4,227,737.00	356,489.00	356,489.00	3,871,248.00	8.43%
WORKFORCE DEVELOPMENT	3315	711,711.00	711,711.00	59,310.00	59,310.00	652,401.00	8.33%
PERFORMACNE BASED INCENTIVES	3317	8,903.00	8,903.00	0.00	0.00	8,903.00	0.00%
ADULT HANDICAPPED	3318	65,858.00	65,858.00	0.00	0.00	65,858.00	0.00%
CO&DS WITHHELD FOR ADMIN EXP	3323	4,794.39	4,794.39	0.00	0.00	4,794.39	0.00%
FL TEACHERS LEAD PROGRAM	3334	0.00	0.00	0.00	0.00	0.00	0.00%
DIAGNOSTIC & LEARN. RESOURCE	3335	161,768.32	161,768.32	0.00	0.00	161,768.32	0.00%
INSTRUCTIONAL MATERIALS	3336	0.00	0.00	0.00	0.00	0.00	0.00%
SCHOOL LUNCH SUPPLEMENT	3338	0.00	0.00	0.00	0.00	0.00	0.00%
RACING COMMISSION FUNDS	3341	223,250.00	223,250.00	0.00	0.00	223,250.00	0.00%
STATE LICENSE TAX	3343	28,000.00	28,000.00	1,643.25	1,643.25	26,356.75	5.87%
DISTRICT DISCRETIONARY LOTTERY	3344	0.00	0.00	0.00	0.00	0.00	0.00%
STUDENT TRANSPORTATION	3354	0.00	0.00	0.00	0.00	0.00	0.00%
CLASS SIZE REDUCTION	3355	9,234,543.00	9,234,543.00	769,545.00	769,545.00	8,464,998.00	8.33%
SCHOOL RECOGNITION/MERIT SCH	3361	518,154.00	518,154.00	0.00	0.00	518,154.00	0.00%
EXCELLENT TEACHING PROGRAM	3363	0.00	0.00	0.00	0.00	0.00	0.00%
VOLUNTARY PRE-K	3371	420,000.00	420,000.00	0.00	0.00	420,000.00	0.00%
CHARTER SCHOOL CAPITAL OUTLAY	3397	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER MISC STATE REVENUE	3399	17,055.75	17,055.75	103.10	103.10	16,952.65	0.60%
<b>SUBTOTAL - REVENUE FROM STATE SOURCES</b>		<b>\$ 15,621,774.46</b>	<b>\$ 15,621,774.46</b>	<b>\$ 1,187,090.35</b>	<b>\$ 1,187,090.35</b>	<b>\$ 14,434,684.11</b>	<b>7.60%</b>
<b><u>REVENUE FROM LOCAL SOURCES</u></b>							
DISTRICT SCHOOL TAXES	3411	62,643,859.00	62,643,859.00	0.00	0.00	62,643,859.00	0.00%

**THE SCHOOL BOARD OF MONROE COUNTY**

**GENERAL FUND**

**MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

**ESTIMATED REVENUE - GENERAL FUND**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE RECEIPTS</u>	<u>07/31/2013 YEAR TO DATE RECEIPTS</u>	<u>07/31/2013 Uncollected BALANCE</u>	<u>PERCENT OF BUDGET RECEIVED</u>
DISTRICT LOCAL CAP IMPROV TAX	3413	0.00	0.00	0.00	0.00	0.00	0.00%
TAX REDEMPTIONS	3421	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00%
PAYMENT IN LIEU OF TAXES	3422	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00%
RENT	3425	110,000.00	110,000.00	6,209.09	6,209.09	103,790.91	5.64%
INTEREST ON INVESTMENTS	3431	200,000.00	200,000.00	16,742.91	16,742.91	183,257.09	8.37%
GIFTS, GRANTS, AND BEQUESTS	3440	0.00	0.00	0.00	0.00	0.00	0.00%
ADULT EDUCATION COURSE FEES	3461	46,000.00	46,000.00	2,405.00	2,405.00	43,595.00	5.23%
ADULT-POST SEC VOC COURSE FEE	3462	28,829.38	28,829.38	354.00	354.00	28,475.38	1.23%
ADULT-OTHER SCHOOL, COURSE FEES	3467	3,000.00	3,000.00	166.00	166.00	2,834.00	5.53%
ADULT-OTHER STUDT FEE-TAB TEST	3469	2,000.00	2,000.00	145.00	145.00	1,855.00	7.25%
PRE-K:EARLY INT FEES	3472	0.00	0.00	0.00	0.00	0.00	0.00%
PRE-K:SCHOOL AGE CHILDCARE FEE	3473	468,000.00	468,000.00	11,454.63	11,454.63	456,545.37	2.45%
PREMIUM REVENUE	3484	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER OPERATING REVENUE	3489	0.00	0.00	0.00	0.00	0.00	0.00%
TRANS-BUS FEES	3491	0.00	0.00	0.00	0.00	0.00	0.00%
TRANSPORTATION SERVICES	3492	0.00	0.00	0.00	0.00	0.00	0.00%
SALE OF JUNK	3493	0.00	0.00	0.00	0.00	0.00	0.00%
FEDERAL INDIRECT COST RATE	3494	150,000.00	150,000.00	1,022.33	1,022.33	148,977.67	0.68%
MISCELLANEOUS LOCAL SOURCE-OTH	3495	583,366.49	583,366.49	2,585.04	2,585.04	580,781.45	0.44%
REFUNDS OF PRIOR YEAR'S EXPEND	3497	0.00	0.00	0.00	0.00	0.00	0.00%
COLLECTIONS DAMAGED TEXTBOOKS	3498	0.00	0.00	0.00	0.00	0.00	0.00%
<b>SUBTOTAL - REVENUE FROM LOCAL SOURCES</b>		<b>\$ 64,535,054.87</b>	<b>\$ 64,535,054.87</b>	<b>\$ 41,084.00</b>	<b>\$ 41,084.00</b>	<b>\$ 64,493,970.87</b>	<b>0.06%</b>
<b>TOTAL - REVENUES</b>		<b>\$ 80,856,829.33</b>	<b>\$ 80,856,829.33</b>	<b>\$ 1,228,174.35</b>	<b>\$ 1,228,174.35</b>	<b>\$ 79,628,654.98</b>	<b>1.52%</b>
<b><u>OTHER FINANCING SOURCES</u></b>							
CHARTER CONTRACT/FEFP	0312	0.00	0.00	0.00	0.00	0.00	0.00%
OPS-OTHER PURCHASED SERVICES	0396	0.00	0.00	0.00	0.00	0.00	0.00%
NON-CAPITALIZED COMPUTER HARDW	0644	0.00	0.00	0.00	0.00	0.00	0.00%
TRANSFERS FROM CAPITAL PROJECT	3630	3,666,349.09	3,666,349.09	0.00	0.00	3,666,349.09	0.00%
TRANSFERS FR SPECIAL REVENUE	3640	0.00	0.00	0.00	0.00	0.00	0.00%
SALE OF BUILDINGS	3732	0.00	0.00	0.00	0.00	0.00	0.00%
SALE OF EQUIPMENT	3733	0.00	0.00	0.00	0.00	0.00	0.00%
INSURANCE LOSS RECOVERY	3741	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER LOSS RECOVERY	3742	0.00	0.00	0.00	0.00	0.00	0.00%
<b>SUBTOTAL - OTHER FINANCING SOURCES</b>		<b>\$ 3,666,349.09</b>	<b>\$ 3,666,349.09</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 3,666,349.09</b>	<b>0.00%</b>

**THE SCHOOL BOARD OF MONROE COUNTY  
GENERAL FUND  
MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

<u>ESTIMATED REVENUE - GENERAL FUND</u>	<u>Acct NO.</u>	07/01/2013 ORIGINAL BUDGET	07/31/2013 PROPOSED BUDGET	07/31/2013 MONTH TO DATE RECEIPTS	07/31/2013 YEAR TO DATE RECEIPTS	07/31/2013 Uncollected BALANCE	PERCENT OF BUDGET RECEIVED
<u>DESCRIPTION</u>							
TOTAL - OTHER FINANCING SOURCES		\$ 3,666,349.09	\$ 3,666,349.09	\$ 0.00	\$ 0.00	\$ 3,666,349.09	0.00%
TOTAL - REVENUES AND OTHER FINANCING SOURCES		\$ 84,523,178.42	\$ 84,523,178.42	\$ 1,228,174.35	\$ 1,228,174.35	\$ 83,295,004.07	1.45%
BEGINNING FUND BALANCE	2700	9,773,238.70	9,773,238.70				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		\$ 94,296,417.12	\$ 94,296,417.12				

**THE SCHOOL BOARD OF MONROE COUNTY  
GENERAL FUND**

**MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

**BUDGET STATUS REPORT - GENERAL FUND**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>07/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>07/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
<b><u>INSTRUCTION</u></b>							
SALARIES	5000/0100	31,099,102.03	31,099,102.03	60,693.01	60,693.01	31,038,409.02	0.20%
BENEFITS	5000/0200	11,468,554.44	11,468,554.44	12,256.94	12,256.94	11,456,297.50	0.11%
PURCH SERV-INSUR,H20,GARB,OTHE	5000/0300	10,785,026.15	10,784,376.09	1,336,065.79	1,336,065.79	9,448,310.30	12.39%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	5000/0400	2,400.00	2,400.00	0.00	0.00	2,400.00	0.00%
MATERIALS & SUPPLIES	5000/0500	1,022,994.98	1,022,218.70	4,515.87	4,515.87	1,017,702.83	0.44%
CAPITAL OUTLAY	5000/0600	60,227.39	60,727.39	0.00	0.00	60,727.39	0.00%
OTHER	5000/0700	845,832.66	845,832.66	8,801.01	8,801.01	837,031.65	1.04%
<b>SUBTOTAL</b>		<b>\$ 55,284,137.65</b>	<b>\$ 55,283,211.31</b>	<b>\$ 1,422,332.62</b>	<b>\$ 1,422,332.62</b>	<b>\$ 53,860,878.69</b>	<b>2.57%</b>
<b><u>STUDENT SUPPORT SERVICES</u></b>							
SALARIES	6100/0100	2,516,722.65	2,516,722.65	29,336.38	29,336.38	2,487,386.27	1.17%
BENEFITS	6100/0200	983,428.64	983,428.64	6,121.89	6,121.89	977,306.75	0.62%
PURCH SERV-INSUR,H20,GARB,OTHE	6100/0300	149,499.04	149,958.10	0.00	0.00	149,958.10	0.00%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	6100/0400	0.00	0.00	0.00	0.00	0.00	0.00%
MATERIALS & SUPPLIES	6100/0500	16,206.78	16,191.78	0.00	0.00	16,191.78	0.00%
CAPITAL OUTLAY	6100/0600	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER	6100/0700	166.00	0.00	0.00	0.00	0.00	0.00%
<b>SUBTOTAL</b>		<b>\$ 3,666,023.11</b>	<b>\$ 3,666,301.17</b>	<b>\$ 35,458.27</b>	<b>\$ 35,458.27</b>	<b>\$ 3,630,842.90</b>	<b>0.97%</b>
<b><u>INSTUCTIONAL MEDIA SERVICES</u></b>							
SALARIES	6200/0100	495,635.42	495,635.42	0.00	0.00	495,635.42	0.00%
BENEFITS	6200/0200	171,215.87	171,215.87	0.00	0.00	171,215.87	0.00%
PURCH SERV-INSUR,H20,GARB,OTHE	6200/0300	5,192.98	5,192.98	690.00	690.00	4,502.98	13.29%
MATERIALS & SUPPLIES	6200/0500	1,484.14	1,484.14	0.00	0.00	1,484.14	0.00%
CAPITAL OUTLAY	6200/0600	33,887.99	33,887.99	0.00	0.00	33,887.99	0.00%
OTHER	6200/0700	0.00	0.00	0.00	0.00	0.00	0.00%
<b>SUBTOTAL</b>		<b>\$ 707,416.40</b>	<b>\$ 707,416.40</b>	<b>\$ 690.00</b>	<b>\$ 690.00</b>	<b>\$ 706,726.40</b>	<b>0.10%</b>
<b><u>INSTRUCTION &amp; CURRICULUM</u></b>							
SALARIES	6300/0100	1,128,283.56	1,128,283.56	49,572.00	49,572.00	1,078,711.56	4.39%
BENEFITS	6300/0200	387,803.91	387,803.91	10,279.46	10,279.46	377,524.45	2.65%
PURCH SERV-INSUR,H20,GARB,OTHE	6300/0300	48,147.97	48,147.97	106.99	106.99	48,040.98	0.22%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	6300/0400	0.00	0.00	0.00	0.00	0.00	0.00%
MATERIALS & SUPPLIES	6300/0500	5,935.45	5,935.45	0.00	0.00	5,935.45	0.00%
CAPITAL OUTLAY	6300/0600	2,123.00	2,123.00	0.00	0.00	2,123.00	0.00%
OTHER	6300/0700	1,144.00	1,144.00	0.00	0.00	1,144.00	0.00%

**THE SCHOOL BOARD OF MONROE COUNTY**

**GENERAL FUND**

**MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

**BUDGET STATUS REPORT - GENERAL FUND**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>07/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>07/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
<b>SUBTOTAL</b>		\$ 1,573,437.89	\$ 1,573,437.89	\$ 59,958.45	\$ 59,958.45	\$ 1,513,479.44	3.81%
<b><u>INSTRUCTIONAL STAFF TRAINING</u></b>							
SALARIES	6400/0100	408,196.19	408,196.19	0.00	0.00	408,196.19	0.00%
BENEFITS	6400/0200	126,793.73	126,793.73	0.00	0.00	126,793.73	0.00%
PURCH SERV-INSUR,H2O,GARB,OTHE	6400/0300	44,352.95	44,352.95	0.00	0.00	44,352.95	0.00%
MATERIALS & SUPPLIES	6400/0500	1,450.00	1,450.00	0.00	0.00	1,450.00	0.00%
CAPITAL OUTLAY	6400/0600	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER	6400/0700	33,388.84	33,388.84	0.00	0.00	33,388.84	0.00%
<b>SUBTOTAL</b>		\$ 614,181.71	\$ 614,181.71	\$ 0.00	\$ 0.00	\$ 614,181.71	0.00%
<b><u>INSTRUCTION RELATED TECHNOLOGY</u></b>							
SALARIES	6500/0100	793,530.26	793,530.26	33,697.26	33,697.26	759,833.00	4.25%
BENEFITS	6500/0200	283,574.35	283,574.35	6,782.70	6,782.70	276,791.65	2.39%
PURCH SERV-INSUR,H2O,GARB,OTHE	6500/0300	6,300.00	6,300.00	0.00	0.00	6,300.00	0.00%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	6500/0400	1,295.25	1,295.25	0.00	0.00	1,295.25	0.00%
MATERIALS & SUPPLIES	6500/0500	4,055.75	4,055.75	0.00	0.00	4,055.75	0.00%
CAPITAL OUTLAY	6500/0600	1,150.00	1,150.00	0.00	0.00	1,150.00	0.00%
OTHER	6500/0700	0.00	0.00	0.00	0.00	0.00	0.00%
<b>SUBTOTAL</b>		\$ 1,089,905.61	\$ 1,089,905.61	\$ 40,479.96	\$ 40,479.96	\$ 1,049,425.65	3.71%
<b><u>BOARD</u></b>							
SALARIES	7100/0100	198,678.46	198,678.46	12,284.50	12,284.50	186,393.96	6.18%
BENEFITS	7100/0200	118,207.59	118,207.59	5,551.67	5,551.67	112,655.92	4.70%
PURCH SERV-INSUR,H2O,GARB,OTHE	7100/0300	558,395.50	560,762.70	1,000.59	1,000.59	559,762.11	0.18%
MATERIALS & SUPPLIES	7100/0500	1,400.00	1,400.00	0.00	0.00	1,400.00	0.00%
CAPITAL OUTLAY	7100/0600	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00%
OTHER	7100/0700	46,243.50	46,243.50	0.00	0.00	46,243.50	0.00%
<b>SUBTOTAL</b>		\$ 925,925.05	\$ 928,292.25	\$ 18,836.76	\$ 18,836.76	\$ 909,455.49	2.03%
<b><u>GENERAL ADMINISTRATION</u></b>							
SALARIES	7200/0100	394,045.99	394,045.99	27,238.86	27,238.86	366,807.13	6.91%
BENEFITS	7200/0200	138,590.68	138,590.68	8,914.75	8,914.75	129,675.93	6.43%
PURCH SERV-INSUR,H2O,GARB,OTHE	7200/0300	22,615.97	20,837.87	1,458.37	1,458.37	19,379.50	7.00%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7200/0400	0.00	0.00	0.00	0.00	0.00	0.00%
MATERIALS & SUPPLIES	7200/0500	32,523.24	32,523.24	0.00	0.00	32,523.24	0.00%
CAPITAL OUTLAY	7200/0600	0.00	0.00	0.00	0.00	0.00	0.00%

**THE SCHOOL BOARD OF MONROE COUNTY**

**GENERAL FUND**

**MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

**BUDGET STATUS REPORT - GENERAL FUND**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>07/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>07/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
OTHER	7200/0700	19,399.00	19,399.00	0.00	0.00	19,399.00	0.00%
SUBTOTAL		\$ 607,174.88	\$ 605,396.78	\$ 37,611.98	\$ 37,611.98	\$ 567,784.80	6.21%
<b><u>SCHOOL ADMINISTRATION</u></b>							
SALARIES	7300/0100	2,838,175.88	2,838,175.88	100,575.42	100,575.42	2,737,600.46	3.54%
BENEFITS	7300/0200	963,973.15	963,973.15	20,979.10	20,979.10	942,994.05	2.18%
PURCH SERV-INSUR,H2O,GARB,OTHE	7300/0300	33,437.00	33,437.00	205.50	205.50	33,231.50	0.61%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7300/0400	0.00	0.00	0.00	0.00	0.00	0.00%
MATERIALS & SUPPLIES	7300/0500	29,880.00	29,880.00	0.00	0.00	29,880.00	0.00%
CAPITAL OUTLAY	7300/0600	17,700.00	18,199.00	0.00	0.00	18,199.00	0.00%
OTHER	7300/0700	11,376.70	11,376.70	350.00	350.00	11,026.70	3.08%
SUBTOTAL		\$ 3,894,542.73	\$ 3,895,041.73	\$ 122,110.02	\$ 122,110.02	\$ 3,772,931.71	3.14%
<b><u>FACILITIES &amp; CONSTRUCTION</u></b>							
SALARIES	7400/0100	98,452.64	98,452.64	8,031.10	8,031.10	90,421.54	8.16%
BENEFITS	7400/0200	30,555.64	30,555.64	1,617.14	1,617.14	28,938.50	5.29%
PURCH SERV-INSUR,H2O,GARB,OTHE	7400/0300	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7400/0400	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00%
MATERIALS & SUPPLIES	7400/0500	3,000.00	3,000.00	1,018.67	1,018.67	1,981.33	33.96%
CAPITAL OUTLAY	7400/0600	0.00	149.28	0.00	0.00	149.28	0.00%
OTHER	7400/0700	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%
SUBTOTAL		\$ 137,508.28	\$ 137,657.56	\$ 10,666.91	\$ 10,666.91	\$ 126,990.65	7.75%
<b><u>FISCAL SERVICES</u></b>							
SALARIES	7500/0100	703,265.98	703,265.98	45,211.52	45,211.52	658,054.46	6.43%
BENEFITS	7500/0200	238,950.00	238,950.00	9,311.05	9,311.05	229,638.95	3.90%
PURCH SERV-INSUR,H2O,GARB,OTHE	7500/0300	83,919.10	83,330.00	7,237.35	7,237.35	76,092.65	8.69%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7500/0400	400.00	400.00	0.00	0.00	400.00	0.00%
MATERIALS & SUPPLIES	7500/0500	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00%
CAPITAL OUTLAY	7500/0600	10,250.00	10,250.00	0.00	0.00	10,250.00	0.00%
OTHER	7500/0700	17,025.00	17,025.00	0.00	0.00	17,025.00	0.00%
SUBTOTAL		\$ 1,061,810.08	\$ 1,061,220.98	\$ 61,759.92	\$ 61,759.92	\$ 999,461.06	5.82%
<b><u>FOOD SERVICES</u></b>							
SALARIES	7600/0100	0.00	0.00	0.00	0.00	0.00	0.00%
BENEFITS	7600/0200	0.00	0.00	0.00	0.00	0.00	0.00%
PURCH SERV-INSUR,H2O,GARB,OTHE	7600/0300	0.00	0.00	0.00	0.00	0.00	0.00%



**THE SCHOOL BOARD OF MONROE COUNTY  
GENERAL FUND**

**MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

**BUDGET STATUS REPORT - GENERAL FUND**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>07/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>07/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
SUBTOTAL		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<b><u>CENTRAL SERVICES</u></b>							
SALARIES	7700/0100	945,278.91	945,278.91	30,286.14	30,286.14	914,992.77	3.20%
BENEFITS	7700/0200	990,166.89	990,166.89	58,042.85	58,042.85	932,124.04	5.86%
PURCH SERV-INSUR,H2O,GARB,OTHE	7700/0300	189,115.00	189,115.00	31,152.29	31,152.29	157,962.71	16.47%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7700/0400	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%
MATERIALS & SUPPLIES	7700/0500	14,800.00	14,800.00	538.85	538.85	14,261.15	3.64%
CAPITAL OUTLAY	7700/0600	550.00	550.00	0.00	0.00	550.00	0.00%
OTHER	7700/0700	1,595.00	1,595.00	1,885.20	1,885.20	(290.20) 1	118.19%
SUBTOTAL		\$ 2,144,005.80	\$ 2,144,005.80	\$ 121,905.33	\$ 121,905.33	\$ 2,022,100.47	5.69%
<b><u>PUPIL TRANSPORTATION SERVICES</u></b>							
SALARIES	7800/0100	1,604,508.51	1,604,508.51	43,339.89	43,339.89	1,561,168.62	2.70%
BENEFITS	7800/0200	753,494.09	753,494.09	8,724.35	8,724.35	744,769.74	1.16%
PURCH SERV-INSUR,H2O,GARB,OTHE	7800/0300	109,018.57	109,162.57	6,687.27	6,687.27	102,475.30	6.13%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7800/0400	480,000.00	480,000.00	12,816.18	12,816.18	467,183.82	2.67%
MATERIALS & SUPPLIES	7800/0500	176,720.25	177,876.25	4,597.85	4,597.85	173,278.40	2.58%
CAPITAL OUTLAY	7800/0600	5,400.00	5,400.00	2,400.00	2,400.00	3,000.00	44.44%
OTHER	7800/0700	82,501.87	82,501.87	0.00	0.00	82,501.87	0.00%
SUBTOTAL		\$ 3,211,643.29	\$ 3,212,943.29	\$ 78,565.54	\$ 78,565.54	\$ 3,134,377.75	2.45%
<b><u>OPERATION OF PLANT</u></b>							
SALARIES	7900/0100	212,654.49	212,654.49	16,993.58	16,993.58	195,660.91	7.99%
BENEFITS	7900/0200	75,854.77	75,854.77	3,610.14	3,610.14	72,244.63	4.76%
PURCH SERV-INSUR,H2O,GARB,OTHE	7900/0300	3,919,827.00	3,918,527.00	259,082.73	259,082.73	3,659,444.27	6.61%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7900/0400	2,068,000.00	2,068,000.00	134,570.59	134,570.59	1,933,429.41	6.51%
MATERIALS & SUPPLIES	7900/0500	0.00	0.00	0.00	0.00	0.00	0.00%
CAPITAL OUTLAY	7900/0600	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER	7900/0700	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		\$ 6,276,336.26	\$ 6,275,036.26	\$ 414,257.04	\$ 414,257.04	\$ 5,860,779.22	6.60%
<b><u>MAINTENANCE OF PLANT</u></b>							
SALARIES	8100/0100	1,201,015.30	1,201,015.30	90,587.85	90,587.85	1,110,427.45	7.54%
BENEFITS	8100/0200	439,770.44	439,770.44	18,467.25	18,467.25	421,303.19	4.20%
PURCH SERV-INSUR,H2O,GARB,OTHE	8100/0300	227,483.00	234,683.00	17,060.61	17,060.61	217,622.39	7.27%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	8100/0400	57,015.00	57,015.00	0.00	0.00	57,015.00	0.00%

**THE SCHOOL BOARD OF MONROE COUNTY  
GENERAL FUND**

**MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

**BUDGET STATUS REPORT - GENERAL FUND**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>07/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>07/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
MATERIALS & SUPPLIES	8100/0500	271,719.00	264,519.00	5,614.35	5,614.35	258,904.65	2.12%
CAPITAL OUTLAY	8100/0600	8,613.00	8,613.00	0.00	0.00	8,613.00	0.00%
OTHER	8100/0700	2,600.00	2,600.00	0.00	0.00	2,600.00	0.00%
SUBTOTAL		\$ 2,208,215.74	\$ 2,208,215.74	\$ 131,730.06	\$ 131,730.06	\$ 2,076,485.68	5.97%
 <b><u>ADMINISTRATIVE TECHNOLOGY SERV</u></b>							
SALARIES	8200/0100	287,686.40	287,686.40	23,470.20	23,470.20	264,216.20	8.16%
BENEFITS	8200/0200	87,286.66	87,286.66	4,799.17	4,799.17	82,487.49	5.50%
PURCH SERV-INSUR,H2O,GARB,OTHE	8200/0300	3,215.00	3,215.00	1,349.06	1,349.06	1,865.94	41.96%
MATERIALS & SUPPLIES	8200/0500	1,775.00	1,775.00	0.00	0.00	1,775.00	0.00%
CAPITAL OUTLAY	8200/0600	1,100.00	1,100.00	0.00	0.00	1,100.00	0.00%
OTHER	8200/0700	1,160.00	1,160.00	0.00	0.00	1,160.00	0.00%
SUBTOTAL		\$ 382,223.06	\$ 382,223.06	\$ 29,618.43	\$ 29,618.43	\$ 352,604.63	7.75%
 <b><u>COMMUNITY SERVICES</u></b>							
SALARIES	9100/0100	261,948.62	261,948.62	6,666.75	6,666.75	255,281.87	2.55%
BENEFITS	9100/0200	91,060.17	91,060.17	1,342.00	1,342.00	89,718.17	1.47%
PURCH SERV-INSUR,H2O,GARB,OTHE	9100/0300	304,187.09	304,187.09	0.00	0.00	304,187.09	0.00%
MATERIALS & SUPPLIES	9100/0500	15,000.00	15,000.00	40.80	40.80	14,959.20	0.27%
CAPITAL OUTLAY	9100/0600	1,495.00	1,495.00	0.00	0.00	1,495.00	0.00%
OTHER	9100/0700	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		\$ 673,690.88	\$ 673,690.88	\$ 8,049.55	\$ 8,049.55	\$ 665,641.33	1.19%
 <b><u>DEBT SERVICE</u></b>							
PURCH SERV-INSUR,H2O,GARB,OTHE	9200/0300	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER	9200/0700	65,000.00	65,000.00	53,176.30	53,176.30	11,823.70	81.81%
SUBTOTAL		\$ 65,000.00	\$ 65,000.00	\$ 53,176.30	\$ 53,176.30	\$ 11,823.70	81.81%
 <b><u>TRANSFER OF FUNDS</u></b>							
TRANSFERS	9700/0900	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
TOTAL - APPROPRIATIONS/EXPENDITURES/AVAIL BALANCE		\$ 84,523,178.42	\$ 84,523,178.42	\$ 2,647,207.14	\$ 2,647,207.14	\$ 81,875,971.28	3.13%
ENDING FUND BALANCE PROJECTED TO 06/30/2014		\$ 9,773,238.70	\$ 9,773,238.70				
TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE		\$ 94,296,417.12	\$ 94,296,417.12				

**THE SCHOOL BOARD OF MONROE COUNTY  
DEBT SERVICE FUNDS SUMMARY  
MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

**ESTIMATED REVENUE - DEBT SERVICE FUNDS SUMMARY**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	07/01/2013 ORIGINAL BUDGET	07/31/2013 PROPOSED BUDGET	07/31/2013 MONTH TO DATE RECEIPTS	07/31/2013 YEAR TO DATE RECEIPTS	07/31/2013 Uncollected BALANCE	PERCENT OF BUDGET RECEIVED
<b><u>RECEIPTS</u></b>							
CO&DS WITHHELD FOR SBE/COBI	3322	0.00	0.00	0.00	0.00	0.00	0.00%
SBE/COBI BOND INTEREST	3326	0.00	0.00	0.00	0.00	0.00	0.00%
INTEREST ON INVESTMENTS	3431	1,806,303.20	1,806,303.20	16,433.10	16,433.10	1,789,870.10	0.91%
INCR/DECR VALUE OF INVESTMENTS	3433	0.00	0.00	-1,665.30	(1,665.30)	1,665.30	0.00%
TRANSFERS FROM CAPITAL PROJECT	3630	15,832,278.35	15,832,278.35	2,161,025.00	2,161,025.00	13,671,253.35	13.65%
<b>SUBTOTAL - RECEIPTS</b>		<b>\$ 17,638,581.55</b>	<b>\$ 17,638,581.55</b>	<b>\$ 2,175,792.80</b>	<b>\$ 2,175,792.80</b>	<b>\$ 15,462,788.75</b>	<b>12.34%</b>
<b>TOTAL - REVENUES</b>		<b>\$ 17,638,581.55</b>	<b>\$ 17,638,581.55</b>	<b>\$ 17,638,581.55</b>	<b>\$ 2,175,792.80</b>	<b>\$ 15,462,788.75</b>	<b>12.34%</b>
<b>TOTAL - REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 17,638,581.55</b>	<b>\$ 17,638,581.55</b>	<b>\$ 17,638,581.55</b>	<b>\$ 2,175,792.80</b>	<b>\$ 15,462,788.75</b>	<b>12.34%</b>
<b>BEGINNING FUND BALANCE</b>	2700	15,307,543.05	15,307,543.05				
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>\$ 32,946,124.60</b>	<b>\$ 32,946,124.60</b>				

**BUDGET STATUS REPORT - DEBT SERVICE FUNDS SUMMARY**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	07/01/2013 ORIGINAL BUDGET	07/31/2013 PROPOSED BUDGET	07/31/2013 MONTH TO DATE EXPENDITURES	07/31/2013 YEAR TO DATE EXPENDITURES	07/31/2013 AVAILABLE BALANCE	PERCENT OF BUDGET EXPENDED
<b><u>DEBT SERVICE</u></b>							
OTHER	9200/0700	15,178,076.55	15,178,076.55	2,161,025.00	2,161,025.00	13,017,051.55	14.24%
<b>SUBTOTAL</b>		<b>\$ 15,178,076.55</b>	<b>\$ 15,178,076.55</b>	<b>\$ 2,161,025.00</b>	<b>\$ 2,161,025.00</b>	<b>\$ 13,017,051.55</b>	<b>14.24%</b>
<b>TOTAL - APPROPRIATIONS/EXPENDITURES/AVAIL BALANCE</b>		<b>\$ 15,178,076.55</b>	<b>\$ 15,178,076.55</b>	<b>\$ 2,161,025.00</b>	<b>\$ 2,161,025.00</b>	<b>\$ 13,017,051.55</b>	<b>14.24%</b>
<b>ENDING FUND BALANCE PROJECTED TO 06/30/2014</b>		<b>\$ 17,768,048.05</b>	<b>\$ 17,768,048.05</b>				
<b>TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE</b>		<b>\$ 32,946,124.60</b>	<b>\$ 32,946,124.60</b>				

Note 1: Budget Amendment needed.

**THE SCHOOL BOARD OF MONROE COUNTY  
CAPITAL FUNDS SUMMARY  
MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

<u>ESTIMATED REVENUE - CAPITAL FUNDS SUMMARY</u>		<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE RECEIPTS</u>	<u>07/31/2013 YEAR TO DATE RECEIPTS</u>	<u>07/31/2013 Uncollected BALANCE</u>	<u>PERCENT OF BUDGET RECEIVED</u>
<u>DESCRIPTION</u>								
<b>RECEIPTS</b>								
NON CAPITALIZED REMODEL & RENO	0682	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
MISCELLANEOUS FEDERAL DIRECT	3199	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
CO&DS DISTRIBUTED	3321	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00	0.00%
INTEREST ON UNDISTRIB CO&DS	3325	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00%
PUBLIC EDUC CAP OUTLAY (PECO)	3391	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
CHARTER SCHOOL CAPITAL OUTLAY	3397	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
DISTRICT LOCAL CAP IMPROV TAX	3413	9,846,567.00	9,846,567.00	0.00	0.00	9,846,567.00	0.00	0.00%
LOCAL SALES TAX (HALF CENT)	3418	13,000,000.00	13,000,000.00	0.00	0.00	13,000,000.00	0.00	0.00%
TAX REDEMPTIONS	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTEREST ON INVESTMENTS	3431	320.00	320.00	52.78	52.78	267.22	16.49%	
MISCELLANEOUS LOCAL SOURCE-OTH	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
REFUNDS OF PRIOR YEAR'S EXPEND	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TRANSFERS FROM GENERAL FUND	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
SALE OF BUILDINGS	3732	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER LOSS RECOVERY	3742	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
PROCEEDS OF COPS	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>SUBTOTAL - RECEIPTS</b>		<b>\$ 22,899,887.00</b>	<b>\$ 22,899,887.00</b>	<b>\$ 52.78</b>	<b>\$ 52.78</b>	<b>\$ 22,899,834.22</b>	<b>0.00%</b>	
<b>TOTAL - REVENUES</b>		<b>\$ 22,899,887.00</b>	<b>\$ 22,899,887.00</b>	<b>\$ 52.78</b>	<b>\$ 52.78</b>	<b>\$ 22,899,834.22</b>	<b>0.00%</b>	
<b>TOTAL - REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 22,899,887.00</b>	<b>\$ 22,899,887.00</b>	<b>\$ 52.78</b>	<b>\$ 52.78</b>	<b>\$ 22,899,834.22</b>	<b>0.00%</b>	
<b>BEGINNING FUND BALANCE</b>	2700	20,528,931.04	20,528,931.04					
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>\$ 43,428,818.04</b>	<b>\$ 43,428,818.04</b>					
<u>BUDGET STATUS REPORT - CAPITAL FUNDS SUMMARY</u>		<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>07/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>07/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
<u>DESCRIPTION</u>								
<b>FACILITIES &amp; CONSTRUCTION</b>								
PURCH SERV-INSUR,H20,GARB,OTHE	7400/0300	0.00	14,950.00	0.00	0.00	14,950.00	0.00	0.00%
CAPITAL OUTLAY	7400/0600	7,477,498.98	8,492,267.33	44,998.84	44,998.84	8,447,268.49	0.53%	
OTHER	7400/0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>SUBTOTAL</b>		<b>\$ 7,477,498.98</b>	<b>\$ 8,507,217.33</b>	<b>\$ 44,998.84</b>	<b>\$ 44,998.84</b>	<b>\$ 8,462,218.49</b>	<b>0.53%</b>	
<b>DEBT SERVICE</b>								
OTHER	9200/0700	13,845.74	13,845.74	0.00	0.00	13,845.74	0.00	0.00%
<b>SUBTOTAL</b>		<b>\$ 13,845.74</b>	<b>\$ 13,845.74</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 13,845.74</b>	<b>0.00%</b>	
<b>TRANSFER OF FUNDS</b>								
TRANSFERS	9700/0900	19,498,627.44	19,498,627.44	2,161,025.00	2,161,025.00	17,337,602.44	11.08%	
<b>SUBTOTAL</b>		<b>\$ 19,498,627.44</b>	<b>\$ 19,498,627.44</b>	<b>\$ 2,161,025.00</b>	<b>\$ 2,161,025.00</b>	<b>\$ 17,337,602.44</b>	<b>11.08%</b>	
<b>TOTAL - APPROPRIATIONS/EXPENDITURES/AVAIL BALANCE</b>		<b>\$ 26,989,972.16</b>	<b>\$ 28,019,690.51</b>	<b>\$ 2,206,023.84</b>	<b>\$ 2,206,023.84</b>	<b>\$ 25,813,666.67</b>	<b>7.87%</b>	
<b>ENDING FUND BALANCE PROJECTED TO 06/30/2014</b>		<b>\$ 16,438,845.88</b>	<b>\$ 15,409,127.53</b>					
<b>TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE</b>		<b>\$ 43,428,818.04</b>	<b>\$ 43,428,818.04</b>					

Note 1: Budget Amendment needed.

THE SCHOOL BOARD OF MONROE COUNTY  
SCHOOL FOOD SERVICE  
MONTHLY FINANCIAL STATEMENT AS OF July 31, 2013

<u>ESTIMATED REVENUE - SCHOOL FOOD SERVICE</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE RECEIPTS</u>	<u>07/31/2013 YEAR TO DATE RECEIPTS</u>	<u>07/31/2013 Uncollected BALANCE</u>	<u>PERCENT OF BUDGET RECEIVED</u>
<u>DESCRIPTION</u>							
<b><u>FEDERAL RECEIVED THROUGH STATE</u></b>							
SCHOOL LUNCH REIMBURSEMENT	3261	1,499,234.43	1,499,234.43	414.72	414.72	1,498,819.71	0.03%
SCHOOL BREAKFAST REIMBURSEMENT	3262	384,451.59	384,451.59	99.67	99.67	384,351.92	0.03%
SCHOOL SNACK REIMBURSEMENT	3263	11,002.32	11,002.32	0.00	0.00	11,002.32	0.00%
U.S.D.A. DONATED COMMODITIES	3265	9,153.00	9,153.00	1,332.44	1,332.44	7,820.56	14.56%
CASH IN LIEU OF DONATED FOODS	3266	158,133.21	158,133.21	0.00	0.00	158,133.21	0.00%
SUMMER FOOD SERVICE PROGRAM	3267	46,745.00	46,745.00	12,055.92	12,055.92	34,689.08	25.79%
<b>SUBTOTAL - FEDERAL RECEIVED THROUGH STATE</b>		<b>\$ 2,108,719.55</b>	<b>\$ 2,108,719.55</b>	<b>\$ 13,902.75</b>	<b>\$ 13,902.75</b>	<b>\$ 2,094,816.80</b>	<b>0.66%</b>
<b><u>REVENUE FROM STATE SOURCES</u></b>							
SCHOOL BREAKFAST SUPPLEMENT	3337	17,626.00	17,626.00	0.00	0.00	17,626.00	0.00%
SCHOOL LUNCH SUPPLEMENT	3338	21,850.00	21,850.00	0.00	0.00	21,850.00	0.00%
OTHER MISC STATE REVENUE	3399	0.00	0.00	0.00	0.00	0.00	0.00%
<b>SUBTOTAL - REVENUE FROM STATE SOURCES</b>		<b>\$ 39,476.00</b>	<b>\$ 39,476.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 39,476.00</b>	<b>0.00%</b>
<b><u>REVENUE FROM LOCAL SOURCES</u></b>							
INTEREST ON INVESTMENTS	3431	1,812.00	1,812.00	246.14	246.14	1,565.86	13.58%
GIFTS, GRANTS, AND BEQUESTS	3440	0.00	0.00	0.00	0.00	0.00	0.00%
STUDENT LUNCHES	3451	516,235.30	516,235.30	137.65	137.65	516,097.65	0.03%
STUDENT BREAKFASTS	3452	28,866.08	28,866.08	32.70	32.70	28,833.38	0.11%
ADULT BREAKFAST/LUNCHES	3453	24,777.30	24,777.30	126.00	126.00	24,651.30	0.51%
STUDENT & ADULT A LA CARTE	3454	421,030.36	421,030.36	162.50	162.50	420,867.86	0.04%
OTHER FOOD SALES	3456	3,716.00	3,716.00	-17.74	(17.74)	3,733.74	(0.48)%
MISCELLANEOUS LOCAL SOURCE-OTH	3495	50.00	50.00	1,269.40	1,269.40	(1,219.40) 1	2538.80%
<b>SUBTOTAL - REVENUE FROM LOCAL SOURCES</b>		<b>\$ 996,487.04</b>	<b>\$ 996,487.04</b>	<b>\$ 1,956.65</b>	<b>\$ 1,956.65</b>	<b>\$ 994,530.39</b>	<b>0.20%</b>
<b>TOTAL - REVENUES</b>		<b>\$ 3,144,682.59</b>	<b>\$ 3,144,682.59</b>	<b>\$ 15,859.40</b>	<b>\$ 15,859.40</b>	<b>\$ 3,128,823.19</b>	<b>0.50%</b>

THE SCHOOL BOARD OF MONROE COUNTY  
SCHOOL FOOD SERVICE  
MONTHLY FINANCIAL STATEMENT AS OF July 31, 2013

**OTHER FINANCING SOURCES**

TRANSFERS FROM GENERAL FUND	3610	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL - OTHER FINANCING SOURCES		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
TOTAL - OTHER FINANCING SOURCES		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
TOTAL - REVENUES AND OTHER FINANCING SOURCES		\$ 3,144,682.59	\$ 3,144,682.59	\$ 15,859.40	\$ 15,859.40	\$ 3,128,823.19	0.50%
BEGINNING FUND BALANCE	2700	616,170.18	616,170.18	0.00	0.00		0.00%
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		\$ 3,760,852.77	\$ 3,760,852.77				

**BUDGET STATUS REPORT - SCHOOL FOOD SERVICE**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>07/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>07/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
<b><u>BOARD</u></b>							
PURCH SERV-INSUR,H2O,GARB,OTHE	7100/0300	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<b><u>FOOD SERVICES</u></b>							
SALARIES	7600/0100	1,081,565.76	1,081,565.76	22,059.18	22,059.18	1,059,506.58	2.04%
BENEFITS	7600/0200	590,797.59	590,797.59	4,507.16	4,507.16	586,290.43	0.76%
PURCH SERV-INSUR,H2O,GARB,OTHE	7600/0300	221,010.00	221,010.00	7,638.53	7,638.53	213,371.47	3.46%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7600/0400	125,900.00	125,900.00	5,604.02	5,604.02	120,295.98	4.45%
MATERIALS & SUPPLIES	7600/0500	1,305,145.00	1,305,145.00	25,590.35	25,590.35	1,279,554.65	1.96%
CAPITAL OUTLAY	7600/0600	9,550.00	9,550.00	198.90	198.90	9,351.10	2.08%
OTHER	7600/0700	21,375.00	21,375.00	4,500.00	4,500.00	16,875.00	21.05%
SUBTOTAL		\$ 3,355,343.35	\$ 3,355,343.35	\$ 70,098.14	\$ 70,098.14	\$ 3,285,245.21	2.09%

THE SCHOOL BOARD OF MONROE COUNTY  
SCHOOL FOOD SERVICE  
MONTHLY FINANCIAL STATEMENT AS OF July 31, 2013

**TRANSFER OF FUNDS**

TRANSFERS	9700/0900	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>0.00%</u>
TOTAL - APPROPRIATIONS/EXPENDITURES/AVAIL BALANCE		<u>\$ 3,355,343.35</u>	<u>\$ 3,355,343.35</u>	<u>\$ 70,098.14</u>	<u>\$ 70,098.14</u>	<u>\$ 3,285,245.21</u>	<u>2.09%</u>
ENDING FUND BALANCE PROJECTED TO 06/30/2014		<u>\$ 405,509.42</u>	<u>\$ 405,509.42</u>				
TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE		<u>\$ 3,760,852.77</u>	<u>\$ 3,760,852.77</u>				

Note 1: Budget Amendment needed.

*Debra M. Stucklin*  
9/5/13

**THE SCHOOL BOARD OF MONROE COUNTY  
SPECIAL REVENUE FEDERAL FD  
MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

<u>ESTIMATED REVENUE - SPECIAL REVENUE FEDERAL FD</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE RECEIPTS</u>	<u>07/31/2013 YEAR TO DATE RECEIPTS</u>	<u>07/31/2013 Uncollected BALANCE</u>	<u>PERCENT OF BUDGET RECEIVED</u>
<u>DESCRIPTION</u>							
<b><u>FEDERAL DIRECT</u></b>							
MISCELLANEOUS FEDERAL DIRECT	3199	1,037,762.61	1,299,897.84	12,673.54	12,673.54	1,287,224.30	0.97%
<b>SUBTOTAL - FEDERAL DIRECT</b>		<b>\$ 1,037,762.61</b>	<b>\$ 1,299,897.84</b>	<b>\$ 12,673.54</b>	<b>\$ 12,673.54</b>	<b>\$ 1,287,224.30</b>	<b>0.97%</b>
<b><u>FEDERAL RECEIVED THROUGH STATE</u></b>							
VOCATIONAL EDUCATION ACTS	3201	0.00	0.00	6,048.80	6,048.80	(6,048.80) 1	0.00%
RACE TO THE TOP/ARRA	3214	0.00	0.00	0.00	0.00	0.00	0.00%
TEACHER & PRINCIPAL TRAINING	3225	0.00	0.00	0.00	0.00	0.00	0.00%
EISENHOWER MATH AND SCIENCE	3226	320,500.15	320,500.15	4,187.53	4,187.53	316,312.62	1.31%
DRUG FREE SCHOOLS	3227	0.00	0.00	0.00	0.00	0.00	0.00%
INDIVIDUALS WITH DISABILITIES	3230	1,781,156.49	2,966,841.88	27,257.11	27,257.11	2,939,584.77	0.92%
ELEM & SEC EDUC ACT (TITLE I)	3240	1,278,943.79	1,278,943.79	16,346.12	16,346.12	1,262,597.67	1.28%
ADULT GENERAL EDUCATION	3251	187,312.10	187,393.81	1,235.72	1,235.72	186,158.09	0.66%
ELEM & SEC EDUC ACT (TITLE IV)	3270	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER FEDERAL THROUGH STATE	3290	120,690.98	120,690.98	13,343.28	13,343.28	107,347.70	11.06%
<b>SUBTOTAL - FEDERAL RECEIVED THROUGH STATE</b>		<b>\$ 3,688,603.51</b>	<b>\$ 4,874,370.61</b>	<b>\$ 68,418.56</b>	<b>\$ 68,418.56</b>	<b>\$ 4,805,952.05</b>	<b>1.40%</b>
<b><u>REVENUE FROM LOCAL SOURCES</u></b>							
INTEREST ON INVESTMENTS	3431	0.00	0.00	0.00	0.00	0.00	0.00%
<b>SUBTOTAL - REVENUE FROM LOCAL SOURCES</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>TOTAL - REVENUES</b>		<b>\$ 4,726,366.12</b>	<b>\$ 6,174,268.45</b>	<b>\$ 81,092.10</b>	<b>\$ 81,092.10</b>	<b>\$ 6,093,176.35</b>	<b>1.31%</b>
<b>TOTAL - REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 4,726,366.12</b>	<b>\$ 6,174,268.45</b>	<b>\$ 81,092.10</b>	<b>\$ 81,092.10</b>	<b>\$ 6,093,176.35</b>	<b>1.31%</b>
<b>BEGINNING FUND BALANCE</b>	<b>2700</b>	<b>0.00</b>	<b>0.00</b>				
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>\$ 4,726,366.12</b>	<b>\$ 6,174,268.45</b>				



<u>BUDGET STATUS REPORT - SPECIAL REVENUE FEDERAL FD</u>		<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>07/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>07/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
<u>DESCRIPTION</u>								
<u>INSTRUCTION</u>								
SALARIES	5000/0100	1,328,338.57	1,567,122.82	15,042.61	15,042.61	1,552,080.21	0.96%	
BENEFITS	5000/0200	620,897.64	714,094.56	3,028.09	3,028.09	711,066.47	0.42%	
PURCH SERV-INSUR,H2O,GARB,OTHE	5000/0300	482,371.99	681,858.76	1,671.55	1,671.55	680,187.21	0.25%	
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	5000/0400	6,400.00	10,959.74	0.00	0.00	10,959.74	0.00%	
MATERIALS & SUPPLIES	5000/0500	69,008.10	124,552.40	2,403.68	2,403.68	122,148.72	1.93%	
CAPITAL OUTLAY	5000/0600	0.00	177,447.17	3,349.81	3,349.81	174,097.36	1.89%	
OTHER	5000/0700	290,717.13	340,306.21	5,800.00	5,800.00	334,506.21	1.70%	
SUBTOTAL		\$ 2,797,733.43	\$ 3,616,341.66	\$ 31,295.74	\$ 31,295.74	\$ 3,585,045.92	0.87%	
<u>STUDENT SUPPORT SERVICES</u>								
SALARIES	6100/0100	607,082.84	693,778.35	2,544.56	2,544.56	691,233.79	0.37%	
BENEFITS	6100/0200	220,271.54	292,210.64	512.22	512.22	291,698.42	0.18%	
PURCH SERV-INSUR,H2O,GARB,OTHE	6100/0300	0.00	82,188.32	220.00	220.00	81,968.32	0.27%	
MATERIALS & SUPPLIES	6100/0500	0.00	18,102.50	0.00	0.00	18,102.50	0.00%	
CAPITAL OUTLAY	6100/0600	0.00	13,674.75	0.00	0.00	13,674.75	0.00%	
OTHER	6100/0700	0.00	500.00	0.00	0.00	500.00	0.00%	
SUBTOTAL		\$ 827,354.38	\$ 1,100,454.56	\$ 3,276.78	\$ 3,276.78	\$ 1,097,177.78	0.30%	
<u>INSTUCTIONAL MEDIA SERVICES</u>								
CAPITAL OUTLAY	6200/0600	0.00	1,479.99	0.00	0.00	1,479.99	0.00%	
SUBTOTAL		\$ 0.00	\$ 1,479.99	\$ 0.00	\$ 0.00	\$ 1,479.99	0.00%	
<u>INSTRUCTION &amp; CURRICULUM</u>								
SALARIES	6300/0100	631,867.15	705,231.40	35,910.38	35,910.38	669,321.02	5.09%	
BENEFITS	6300/0200	235,988.73	280,933.41	7,476.95	7,476.95	273,456.46	2.66%	
PURCH SERV-INSUR,H2O,GARB,OTHE	6300/0300	0.00	12,364.55	50.59	50.59	12,313.96	0.41%	
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	6300/0400	0.00	2,390.82	0.00	0.00	2,390.82	0.00%	
MATERIALS & SUPPLIES	6300/0500	0.00	4,468.49	59.33	59.33	4,409.16	1.33%	
CAPITAL OUTLAY	6300/0600	0.00	10,413.12	0.00	0.00	10,413.12	0.00%	
OTHER	6300/0700	0.00	5,666.20	0.00	0.00	5,666.20	0.00%	
SUBTOTAL		\$ 867,855.88	\$ 1,021,467.99	\$ 43,497.25	\$ 43,497.25	\$ 977,970.74	4.26%	

**INSTRUCTIONAL STAFF TRAINING**

SALARIES	6400/0100	170,517.56	223,332.70	0.00	0.00	223,332.70	0.00%
BENEFITS	6400/0200	62,904.87	73,381.84	0.00	0.00	73,381.84	0.00%
PURCH SERV-INSUR,H20,GARB,OTHE	6400/0300	0.00	63,331.98	2,000.00	2,000.00	61,331.98	3.16%
MATERIALS & SUPPLIES	6400/0500	0.00	9,109.26	0.00	0.00	9,109.26	0.00%
CAPITAL OUTLAY	6400/0600	0.00	1,943.70	0.00	0.00	1,943.70	0.00%
OTHER	6400/0700	0.00	20,950.08	0.00	0.00	20,950.08	0.00%
SUBTOTAL		\$ 233,422.43	\$ 392,049.56	\$ 2,000.00	\$ 2,000.00	\$ 390,049.56	0.51%

**GENERAL ADMINISTRATION**

OTHER	7200/0700	0.00	25,722.67	1,022.33	1,022.33	24,700.34	3.97%
SUBTOTAL		\$ 0.00	\$ 25,722.67	\$ 1,022.33	\$ 1,022.33	\$ 24,700.34	3.97%

**SCHOOL ADMINISTRATION**

SALARIES	7300/0100	0.00	2,675.94	0.00	0.00	2,675.94	0.00%
BENEFITS	7300/0200	0.00	1,491.72	0.00	0.00	1,491.72	0.00%
SUBTOTAL		\$ 0.00	\$ 4,167.66	\$ 0.00	\$ 0.00	\$ 4,167.66	0.00%

**FACILITIES & CONSTRUCTION**

CAPITAL OUTLAY	7400/0600	0.00	2,500.00	0.00	0.00	2,500.00	0.00%
SUBTOTAL		\$ 0.00	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 2,500.00	0.00%

**PUPIL TRANSPORTATION SERVICES**

SALARIES	7800/0100	0.00	1,950.47	0.00	0.00	1,950.47	0.00%
BENEFITS	7800/0200	0.00	934.53	0.00	0.00	934.53	0.00%
PURCH SERV-INSUR,H20,GARB,OTHE	7800/0300	0.00	198.22	0.00	0.00	198.22	0.00%
MATERIALS & SUPPLIES	7800/0500	0.00	2,611.50	0.00	0.00	2,611.50	0.00%
OTHER	7800/0700	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
SUBTOTAL		\$ 0.00	\$ 6,694.72	\$ 0.00	\$ 0.00	\$ 6,694.72	0.00%

**OPERATION OF PLANT**

PURCH SERV-INSUR,H20,GARB,OTHE	7900/0300	0.00	1,389.64	0.00	0.00	1,389.64	0.00%
SUBTOTAL		\$ 0.00	\$ 1,389.64	\$ 0.00	\$ 0.00	\$ 1,389.64	0.00%

**MAINTENANCE OF PLANT**

PURCH SERV-INSUR,H20,GARB,OTHE	8100/0300	0.00	2,000.00	0.00	0.00	2,000.00	0.00%
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SUBTOTAL	\$	<u>0.00</u>	\$	<u>2,000.00</u>	\$	<u>0.00</u>	\$	<u>0.00</u>	\$	<u>2,000.00</u>	<u>0.00%</u>
TOTAL - APPROPRIATIONS/EXPENDITURES/AVAIL BALANCE	\$	<u>4,726,366.12</u>	\$	<u>6,174,268.45</u>	\$	<u>81,092.10</u>	\$	<u>81,092.10</u>	\$	<u>6,093,176.35</u>	<u>1.31%</u>
ENDING FUND BALANCE PROJECTED TO 06/30/2014	\$	<u>0.00</u>	\$	<u>0.00</u>							
TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE	\$	<u>4,726,366.12</u>	\$	<u>6,174,268.45</u>							

Note 1: Budget Amendment needed.

**THE SCHOOL BOARD OF MONROE COUNTY  
ARRA-RACE TO THE TOP  
MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

<u>ESTIMATED REVENUE - ARRA-RACE TO THE TOP</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE RECEIPTS</u>	<u>07/31/2013 YEAR TO DATE RECEIPTS</u>	<u>07/31/2013 Uncollected BALANCE</u>	<u>PERCENT OF BUDGET RECEIVED</u>
<u>DESCRIPTION</u>							
<u>FEDERAL RECEIVED THROUGH STATE</u>							
RACE TO THE TOP/ARRA	3214	8,360.80	6,557.98	392.80	392.80	6,165.18	5.99%
SUBTOTAL - FEDERAL RECEIVED THROUGH STATE		\$ 8,360.80	\$ 6,557.98	\$ 392.80	\$ 392.80	\$ 6,165.18	5.99%
TOTAL - REVENUES		\$ 8,360.80	\$ 6,557.98	\$ 392.80	\$ 392.80	\$ 6,165.18	5.99%
TOTAL - REVENUES AND OTHER FINANCING SOURCES		\$ 8,360.80	\$ 6,557.98	\$ 392.80	\$ 392.80	\$ 6,165.18	5.99%
BEGINNING FUND BALANCE	2700	0.00	0.00				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		\$ 8,360.80	\$ 6,557.98				

<u>BUDGET STATUS REPORT - ARRA-RACE TO THE TOP</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>07/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>07/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
<u>DESCRIPTION</u>							
<u>INSTRUCTION</u>							
SALARIES	5000/0100	0.00	0.00	0.00	0.00	0.00	0.00%
BENEFITS	5000/0200	0.00	0.00	0.00	0.00	0.00	0.00%
PURCH SERV-INSUR,H2O,GARB,OTHE	5000/0300	0.00	745.61	392.80	392.80	352.81	52.68%
MATERIALS & SUPPLIES	5000/0500	0.00	0.00	0.00	0.00	0.00	0.00%
CAPITAL OUTLAY	5000/0600	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER	5000/0700	0.00	0.36	0.00	0.00	0.36	0.00%
SUBTOTAL		\$ 0.00	\$ 745.97	\$ 392.80	\$ 392.80	\$ 353.17	52.66%
<u>INSTRUCTIONAL MEDIA SERVICES</u>							
PURCH SERV-INSUR,H2O,GARB,OTHE	6200/0300	0.00	0.00	0.00	0.00	0.00	0.00%
CAPITAL OUTLAY	6200/0600	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%

**INSTRUCTION & CURRICULUM**

SALARIES	6300/0100	0.00	1,712.56	0.00	0.00	1,712.56	0.00%
BENEFITS	6300/0200	0.00	757.52	0.00	0.00	757.52	0.00%
SUBTOTAL		\$ 0.00	\$ 2,470.08	\$ 0.00	\$ 0.00	\$ 2,470.08	0.00%

**INSTRUCTIONAL STAFF TRAINING**

SALARIES	6400/0100	6,960.00	2,718.58	0.00	0.00	2,718.58	0.00%
BENEFITS	6400/0200	1,400.80	563.35	0.00	0.00	563.35	0.00%
PURCH SERV-INSUR,H2O,GARB,OTHE	6400/0300	0.00	0.00	0.00	0.00	0.00	0.00%
MATERIALS & SUPPLIES	6400/0500	0.00	0.00	0.00	0.00	0.00	0.00%
CAPITAL OUTLAY	6400/0600	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER	6400/0700	0.00	60.00	0.00	0.00	60.00	0.00%
SUBTOTAL		\$ 8,360.80	\$ 3,341.93	\$ 0.00	\$ 0.00	\$ 3,341.93	0.00%

**GENERAL ADMINISTRATION**

PURCH SERV-INSUR,H2O,GARB,OTHE	7200/0300	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%

**SCHOOL ADMINISTRATION**

CAPITAL OUTLAY	7300/0600	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%

**FACILITIES & CONSTRUCTION**

CAPITAL OUTLAY	7400/0600	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%

TOTAL - APPROPRIATIONS/EXPENDITURES/AVAIL BALANCE		\$ 8,360.80	\$ 6,557.98	\$ 392.80	\$ 392.80	\$ 6,165.18	5.99%
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ENDING FUND BALANCE PROJECTED TO 06/30/2014		\$ 0.00	\$ 0.00				
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TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE		\$ 8,360.80	\$ 6,557.98				
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Note 1: Budget Amendment needed.

**THE SCHOOL BOARD OF MONROE COUNTY**  
**INTERNAL SERVICE FUNDS SUMMARY**  
**MONTHLY FINANCIAL STATEMENT AS OF JULY 31, 2013**

<u>ESTIMATED REVENUE - INTERNAL SERVICE FUNDS SUMMARY</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE RECEIPTS</u>	<u>07/31/2013 YEAR TO DATE RECEIPTS</u>	<u>07/31/2013 Uncollected BALANCE</u>	<u>PERCENT OF BUDGET RECEIVED</u>
<u>DESCRIPTION</u>							
<u>RECEIPTS</u>							
INTEREST ON INVESTMENTS	3431	0.00	0.00	0.17	0.17	(0.17) 1	0.00%
PREMIUM REVENUE	3484	2,980,000.00	2,980,000.00	79,225.95	79,225.95	2,900,774.05	2.66%
PREMIUM REVENUE BOARD	3485	8,250,000.00	8,250,000.00	0.00	0.00	8,250,000.00	0.00%
PREMIUM REVENUE EMPLOYEE DED.	3486	2,750,000.00	2,750,000.00	0.00	0.00	2,750,000.00	0.00%
PREMIUM REVENUE/VISTA RETIREES	3487	736,000.00	736,000.00	52,083.40	52,083.40	683,916.60	7.08%
MISCELLANEOUS LOCAL SOURCE-OTH	3495	0.00	0.00	0.00	0.00	0.00	0.00%
REFUNDS OF PRIOR YEAR'S EXPEND	3497	0.00	0.00	0.00	0.00	0.00	0.00%
INSURANCE LOSS RECOVERY	3741	750,000.00	750,000.00	207.06	207.06	749,792.94	0.03%
<b>SUBTOTAL - RECEIPTS</b>		<b>\$ 15,466,000.00</b>	<b>\$ 15,466,000.00</b>	<b>\$ 131,516.58</b>	<b>\$ 131,516.58</b>	<b>\$ 15,334,483.42</b>	<b>0.85%</b>
<b>TOTAL - REVENUES</b>		<b>\$ 15,466,000.00</b>	<b>\$ 15,466,000.00</b>	<b>\$ 131,516.58</b>	<b>\$ 131,516.58</b>	<b>\$ 15,334,483.42</b>	<b>0.85%</b>
<b>TOTAL - REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 15,466,000.00</b>	<b>\$ 15,466,000.00</b>	<b>\$ 131,516.58</b>	<b>\$ 131,516.58</b>	<b>\$ 15,334,483.42</b>	<b>0.85%</b>
BEGINNING FUND BALANCE	2700	298,406.84	298,406.84				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		<b>\$ 15,764,406.84</b>	<b>\$ 15,764,406.84</b>				
<u>BUDGET STATUS REPORT - INTERNAL SERVICE FUNDS SUMMARY</u>							
	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>07/31/2013 PROPOSED BUDGET</u>	<u>07/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>07/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>07/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
<u>DESCRIPTION</u>							
<u>CENTRAL SERVICES</u>							
SALARIES	7700/0100	167,731.40	167,731.40	13,977.62	13,977.62	153,753.78	8.33%
BENEFITS	7700/0200	86,142.72	86,142.72	2,813.70	2,813.70	83,329.02	3.27%
PURCH SERV-INSUR,H20,GARB,OTHE	7700/0300	1,765,600.00	1,765,600.00	121,680.83	121,680.83	1,643,919.17	6.89%
MATERIALS & SUPPLIES	7700/0500	3,300.00	3,300.00	429.00	429.00	2,871.00	13.00%
CAPITAL OUTLAY	7700/0600	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER	7700/0700	12,500,950.00	12,500,950.00	329,571.61	329,571.61	12,171,378.39	2.64%
<b>SUBTOTAL</b>		<b>\$ 14,523,724.12</b>	<b>\$ 14,523,724.12</b>	<b>\$ 468,472.76</b>	<b>\$ 468,472.76</b>	<b>\$ 14,055,251.36</b>	<b>3.23%</b>
<u>TRANSFER OF FUNDS</u>							
TRANSFERS	9700/0900	0.00	0.00	0.00	0.00	0.00	0.00%
<b>SUBTOTAL</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>TOTAL - APPROPRIATIONS/EXPENDITURES/AVAIL BALANCE</b>		<b>\$ 14,523,724.12</b>	<b>\$ 14,523,724.12</b>	<b>\$ 468,472.76</b>	<b>\$ 468,472.76</b>	<b>\$ 14,055,251.36</b>	<b>3.23%</b>
ENDING FUND BALANCE PROJECTED TO 06/30/2014		<b>\$ 1,240,682.72</b>	<b>\$ 1,240,682.72</b>				
<b>TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE</b>		<b>\$ 15,764,406.84</b>	<b>\$ 15,764,406.84</b>				

Note 1: Budget Amendment needed.

**MONROE COUNTY SCHOOL BOARD**  
**OPERATING CASH - RECONCILIATION FOR THE MONTH OF JULY 2013**

**INCLUDING ACTIVITY FROM THE FOLLOWING FIRST STATE BANK ACCOUNTS:**

Investment Account XXXXXX3756  
 Disbursement Account XXXXXX3767  
 Payroll Account XXXXXX3778  
 Federal Grants Account XXXXXX4262  
 Food Service Account XXXXXX3162  
 Daycare Account XXXXXX3899  
 Adult Education Account XXXXXX4933

**AND ACTIVITY FROM CENTENNIAL BANK ACCOUNT XXXXXX8083**

<b>BANK BALANCE</b>	\$36,257,607.18		<b>BOOK BALANCE</b>	\$35,460,685.80
<b>ADD:</b>			<b>ADD:</b>	
<b>BANK ADJUSTMENTS</b>	\$0.00		<b>BANK ADJUSTMENT</b>	\$0.00
<b>DEPOSIT IN TRANSIT</b>	\$0.00			
<b>DIRECT DEPOSIT REFUND DUE:</b>	\$0.00		<b>OTHER ADJUSTMENTS:</b>	
<b>CORRECTING ENTRY REFUND DUE:</b>	\$0.00		<b>ACCRUED W/C TIMING DIFFERENCE</b>	\$38,006.06
<b>LESS:</b>			<b>DISBURSEMENT TIMING DIFFERENCE</b>	\$0.00
<b>OUTSTANDING CHECKS</b>	-\$758,915.32		<b>PAYROLL TIMING DIFFERENCE</b>	\$0.00
<b>OUTSTANDING ACH's</b>	\$0.00			
 <b>ADJUSTED BANK BALANCE</b>	 <b><u>\$35,498,691.86</u></b>		 <b>ADJUSTED BOOK BALANCE</b>	 <b><u>\$35,498,691.86</u></b>

DATE: 9/4/2013  
 PREPARED BY: Julie Davis

APPROVED BY: \_\_\_\_\_

**Monroe County School District  
Schedule of Cash in First State Bank  
For The Month Ending July 31, 2013**

<b>Fund</b>	<b>Fund #</b>	<b>7/31/2013 Balance</b>	
<b>General Fund</b>	110	\$	7,264,783.75
<b>Debt Service Funds</b>	200	\$	6,091,005.41
<b>Capital Funds</b>	300	\$	16,994,596.46
<b>School Food Service</b>	410	\$	566,143.93
<b>Federal Funds</b>	420	\$	284,044.60
<b>Self Insurance Funds</b>	700	\$	4,070,286.86
<b>Pension Trust Fund</b>	800	\$	189,824.79
<b>TOTAL CASH</b>		<b>\$</b>	<b>35,460,685.80</b>



**Monroe County School District  
Schedule of Investments  
For The Month Ending July 31, 2013**

Investment Type	Fund	Fund #	31-Jul-13 SBA LGIP	31-Jul-13 SBA Fund B	31-Jul-13 Balance	Jul-13 Interest
Cash	General Fund - Food & Service - Federal	0110 - 0410 - 0420	\$0.00	\$0.00	\$35,460,685.80	\$16,995.47
<b>TOTAL FSB</b>					<b>\$35,460,685.80</b>	<b>\$16,995.47</b>
COPS	COPS 2010A	376	\$0.00	\$0.00	\$1,000,924.44	\$49.65
<b>TOTAL BoA</b>					<b>\$1,000,924.44</b>	<b>\$49.65</b>
SBA (321)	General Fund	110	\$220.80	\$4,176.81	\$4,397.61	\$0.03
SBA (321)	2 Mill Fund 04-05	375	\$198.67	\$3,780.20	\$3,978.87	\$0.03
SBA (321)	2 Mill Fund 05-06	376	\$1,443.22	\$27,462.43	\$28,905.65	\$0.19
SBA (321)	2 Mill Fund 06-07	377	\$646.17	\$12,295.49	\$12,941.66	\$0.09
SBA (321)	Half Cent Sales Tax Fund	391	\$3,519.39	\$66,962.84	\$70,482.23	\$0.47
SBA (321)	FEMA Reimbursement	394	\$380.13	\$7,233.31	\$7,613.44	\$0.05
SBA (321)	Workmans Comp Fund	710	\$1,309.91	\$24,925.89	\$26,235.80	\$0.17
<b>Subtotal - SBA (321)</b>			<b>\$7,718.29</b>	<b>\$146,836.97</b>	<b>\$154,555.26</b>	<b>\$1.03</b>
SBA (324)	Pension Trust Fund	800	\$67.14	\$1,271.30	\$1,338.44	\$0.01
SBA (325)	Project Account Revenue Bonds	396	\$2,220.50	\$42,246.32	\$44,466.82	\$0.30
SBA (326)	Revenue Bonds Cost of Issuance	296	\$151.14	\$109.70	\$260.84	\$0.03
SBA (327)	2007 Sales Tax Project Fund	399	\$2,681.48	\$51,018.75	\$53,700.23	\$0.35
SBA (328)	2007 Sales Tax Reserve Fund	399	\$498.18	\$9,544.37	\$10,042.55	\$0.07
<b>TOTAL - SBA</b>			<b>\$13,336.73</b>	<b>\$251,027.41</b>	<b>\$264,364.14</b>	<b>\$1.79</b>
COPS	COPS 2004A, Lease Payment	292		\$206.28	\$206.28	\$0.00
COPS	COPS 2004A, Cost of Issuance	292		\$87,382.66	\$87,382.66	\$0.72
COPS	OZAB 2005, Lease Payment	297		\$2,764,720.03	\$2,764,720.03	\$16,380.05
COPS	OZAB 2005, Project Fund	392		\$192,124.28	\$192,124.28	\$1.58
COPS	OZAB 2005, Cost of Issuance	297		\$111.45	\$111.45	\$0.00
COPS	COPS 2010A, Lease Payment	293		\$4.64	\$4.64	\$0.00
COPS	COPS 2010A, Project Fund	393		\$0.00	\$0.00	\$0.00
COPS	COPS 2010A, Sinking Fund	293		\$6,353,578.30	\$6,353,578.30	\$52.23
COPS	COPS 2010A, Cost of Issuance	293		\$8,870.74	\$8,870.74	\$0.07
<b>TOTAL USBANK - COPS</b>					<b>\$9,406,998.38</b>	<b>\$16,434.65</b>
<b>Note 3:</b> Certificates of Participation held at US bank are used to manage debt service payments per agreements.						
CO&DS	State Board of Education COBI Bonds	210			\$15,990.50	\$0.00
<b>TOTAL INVESTMENTS</b>					<b>\$10,688,277.46</b>	<b>\$16,486.09</b>
<b>TOTAL CASH &amp; INVESTMENTS</b>					<b>\$46,148,963.26</b>	<b>\$33,481.56</b>

**Investment Types**  
**SBA** State Board of Administration  
**COPS** Certificates of Participation - US Bank & BoA  
**CO&DS** Capital Outlay & Debt Service Trust Fund (Held at Dept. of Education-Information provided to Finance every June 30)

**Footnote Disclosure**  
(1) 07/2013 Interest, Dividends and Other Income \$16,380.05  
Net change in investment value (\$1,665.30)  
07/2013 - Total Investment Results **\$14,714.75**

(2) Yield: Average from all investments - Each Fund Investment: 25% out of total Investment  
Investment Composition and Rating: Federated Money Market Oblig Tr: AAAM / Aaa-mf - Blackrock Provident Instl: AAAM - JPMorgan TR I Prime Money Mkt: AAAM / Aaa-mf - Fidelity Institutional Money Market Prime : AAAM / Aaa-mf

(3) **SBA LGIP**  
Average Effective Maturity 36.9 Days  
Weighted Average Life 70.8 Days  
Credit Quality Composition 67.3% A-1+  
Credit Quality Composition 32.7% A-1  
As of 7/31/2013

**Fund B**  
All cash from paydowns on securities in Fund B are invested in AAAM-rated money market funds pending monthly distribution to participant accounts in Florida Prime.  
This month, \$6.54 million in liquid assets were transferred from Fund B to Florida Prime.

(4) Fidelity Institutional Money Market Treasury Portfolio Class III (WAM) 60 days average or less as of 6/30/2013

(5) Fidelity Treasury Port I (WAM) 60 days average or less as of 6/30/2013  
**Rating** 1 Year # 48 out of 168 Instl U.S. Treasury MM  
5 Year # 6 out of 143 Instl U.S. Treasury MM  
10 Year # 3 out of 94 Instl U.S. Treasury MM

(6) Fidelity Governmental Fund 57 (WAM) 60 days average or less as of 6/30/2013  
**Rating** 1 Year # 98 out of 170 Instl U.S. Treasury MM  
5 Year # 9 out of 135 Instl U.S. Treasury MM  
10 Year # 5 out of 89 Instl U.S. Treasury MM

Managed by	Description	Rating	Maturity	Yield
First State Bank	Overnight - Operating - Adult Ed, Daycare, Disbursement, Payroll	Q.P.D.	Overnight	0.8000%

Bank of America	Short-Term Funds Investment	(2)	30 Days	0.0595%
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Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	#DIV/0!
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0082%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0090%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0079%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0083%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0080%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0079%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0078%

Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0090%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0081%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0000%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0078%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0084%

U.S. Bank	Fidelity Institutional Money Market Treasury Portfolio Class III	AAA-mf / AAAM	57 Days	0.0000%
U.S. Bank	Fidelity Treasury Port I	(5)	57 Days	0.0099%
U.S. Bank	Fidelity Treasury Port I - FNMA MTN (U.S. Government Issues)	AAA / AA+	Jun-13	7.1520%
U.S. Bank	Fidelity Treasury Port I	(5)	57 Days	0.0099%
U.S. Bank	Fidelity Treasury Port I	(5)	57 Days	0.0000%
U.S. Bank	Fidelity Governmental Fund 57	(6)	56 Days	0.0000%
U.S. Bank	Fidelity Governmental Fund 57	(6)	56 Days	0.0000%
U.S. Bank	Fidelity Governmental Fund 57	(6)	56 Days	0.0099%
U.S. Bank	Fidelity Governmental Fund 57	(6)	56 Days	0.0095%

State Board				0.0000%
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**THE SCHOOL BOARD OF MONROE COUNTY**

**PURCHASING CARD REPORT**

**For the Month of July 2013**

DATE	VENDOR	DESCRIPTION	PURCHASER	ACCOUNT CODE						AMOUNT
				FUND	GENL	FUNC	OBJT	CNTR	PROJ	
11-Jul-13	KEY WEST CITIZEN NEWSPAPE - 305-2927777, FL	Employment ad	Adult Education department	0110	1530	5400	0393	9103	0001	\$212.00
16-Jul-13	OFFICE DEPOT #1165 - 800-463-3768, FL	Computer desk	ESE department	0110	1530	6300	0542	0143	0001	\$633.10
25-Jul-13	GOVERNMENT FINANCE OFFIC - 312-977-9700, IL	GFOA Blue book	Finance department	0110	1530	7500	0510	9003	0001	\$199.00
<b>TOTAL</b>										<b>\$1,044.10</b>