

## SCHOOL BOARD AGENDA ITEM RATIONALE

For Board Workshop Date:

For Board Meeting Date: February 25th, 2014

DISTRICT DEPARTMENT: Finance Department

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

**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 district's 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 – December 2013**  
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**February 25th – Board Meeting**

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

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

<u>ESTIMATED REVENUE - GENERAL FUND</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE RECEIPTS</u>	<u>12/31/2013 YEAR TO DATE RECEIPTS</u>	<u>12/31/2013 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%
SUBTOTAL - FEDERAL DIRECT		<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%
SUBTOTAL - FEDERAL RECEIVED THROUGH STATE		<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	219,250.00	1,452,739.00	2,774,998.00	34.36%
WORKFORCE DEVELOPMENT	3315	711,711.00	711,711.00	59,310.00	355,860.00	355,851.00	50.00%
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	27,989.66	37,868.34	42.50%
CO&DS WITHHELD FOR ADMIN EXP	3323	4,794.39	4,794.39	0.00	0.00	4,794.39	0.00%
DIAGNOSTIC & LEARN. RESOURCE	3335	161,768.32	161,768.32	0.00	0.00	161,768.32	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	7,063.04	11,658.76	16,341.24	41.64%
CLASS SIZE REDUCTION	3355	9,234,543.00	9,234,543.00	769,545.00	4,617,270.00	4,617,273.00	50.00%
SCHOOL RECOGNITION/MERIT SCH	3361	518,154.00	518,154.00	0.00	0.00	518,154.00	0.00%
VOLUNTARY PRE-K	3371	420,000.00	420,000.00	53,110.28	294,362.33	125,637.67	70.09%
OTHER MISC STATE REVENUE	3399	17,055.75	17,055.75	0.00	9,244.71	7,811.04	54.20%
SUBTOTAL - REVENUE FROM STATE SOURCES		<b>\$ 15,621,774.46</b>	<b>\$ 15,621,774.46</b>	<b>\$ 1,108,278.32</b>	<b>\$ 6,769,124.46</b>	<b>\$ 8,852,650.00</b>	<b>43.33%</b>

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

<u>ESTIMATED REVENUE - GENERAL FUND</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE RECEIPTS</u>	<u>12/31/2013 YEAR TO DATE RECEIPTS</u>	<u>12/31/2013 Uncollected BALANCE</u>	<u>PERCENT OF BUDGET RECEIVED</u>
<u>DESCRIPTION</u>							
<b><u>REVENUE FROM LOCAL SOURCES</u></b>							
DISTRICT SCHOOL TAXES	3411	62,643,859.00	62,643,859.00	26,655,756.99	47,004,246.34	15,639,612.66	75.03%
TAX REDEMPTIONS	3421	200,000.00	200,000.00	18,171.88	770,558.84	(570,558.84) 1	385.28%
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	8,639.18	50,616.53	59,383.47	46.02%
INTEREST ON INVESTMENTS	3431	200,000.00	200,000.00	14,166.82	27,524.22	172,475.78	13.76%
GIFTS, GRANTS, AND BEQUESTS	3440	0.00	6,000.00	0.00	6,145.48	(145.48) 1	102.42%
ADULT EDUCATION COURSE FEES	3461	46,000.00	46,000.00	693.00	22,481.00	23,519.00	48.87%
ADULT-POST SEC VOC COURSE FEE	3462	28,829.38	28,829.38	1,762.00	9,409.00	19,420.38	32.64%
ADULT-OTHER SCHOOL COURSE FEES	3467	3,000.00	3,000.00	408.00	2,533.00	467.00	84.43%
ADULT-OTHER STUDT FEE-TAB TEST	3469	2,000.00	2,000.00	120.00	1,440.00	560.00	72.00%
PRE-K:SCHOOL AGE CHILDCARE FEE	3473	468,000.00	514,757.99	43,599.42	260,236.63	254,521.36	50.56%
TRANS-BUS FEES	3491	0.00	0.00	1,826.00	11,352.50	(11,352.50) 1	0.00%
FEDERAL INDIRECT COST RATE	3494	150,000.00	150,000.00	12,651.40	71,493.29	78,506.71	47.66%
MISCELLANEOUS LOCAL SOURCE-OTH	3495	583,366.49	598,247.32	63,803.16	352,579.57	245,667.75	58.94%
REFUNDS OF PRIOR YEAR'S EXPEND	3497	0.00	8,500.00	0.00	(9,108.90)	17,608.90	(107.16)%
COLLECTIONS DAMAGED TEXTBOOKS	3498	0.00	0.00	0.00	325.31	(325.31) 1	0.00%
<b>SUBTOTAL - REVENUE FROM LOCAL SOURCES</b>		<b>\$ 64,535,054.87</b>	<b>\$ 64,611,193.69</b>	<b>\$ 26,821,597.85</b>	<b>\$ 48,581,832.81</b>	<b>\$ 16,029,360.88</b>	<b>75.19%</b>
<b>TOTAL - REVENUES</b>		<b>\$ 80,856,829.33</b>	<b>\$ 80,932,968.15</b>	<b>\$ 27,929,876.17</b>	<b>\$ 55,350,957.27</b>	<b>\$ 25,582,010.88</b>	<b>68.39%</b>
<b><u>OTHER FINANCING SOURCES</u></b>							
TRANSFERS FROM CAPITAL PROJECT	3630	3,666,349.09	3,969,773.09	27,639.00	166,294.00	3,803,479.09	4.19%
INSURANCE LOSS RECOVERY	3741	0.00	0.00	0.00	531.00	(531.00) 1	0.00%
<b>SUBTOTAL - OTHER FINANCING SOURCES</b>		<b>\$ 3,666,349.09</b>	<b>\$ 3,969,773.09</b>	<b>\$ 27,639.00</b>	<b>\$ 166,825.00</b>	<b>\$ 3,802,948.09</b>	<b>4.20%</b>
<b>TOTAL - OTHER FINANCING SOURCES</b>		<b>\$ 3,666,349.09</b>	<b>\$ 3,969,773.09</b>	<b>\$ 27,639.00</b>	<b>\$ 166,825.00</b>	<b>\$ 3,802,948.09</b>	<b>4.20%</b>
<b>TOTAL - REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 84,523,178.42</b>	<b>\$ 84,902,741.24</b>	<b>\$ 27,957,515.17</b>	<b>\$ 55,517,782.27</b>	<b>\$ 29,384,958.97</b>	<b>65.39%</b>
<b>BEGINNING FUND BALANCE</b>	2700	<b>9,773,238.70</b>	<b>9,773,238.70</b>				
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>\$ 94,296,417.12</b>	<b>\$ 94,675,979.94</b>				

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

**BUDGET STATUS REPORT - GENERAL FUND**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>12/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>12/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
<b><u>INSTRUCTION</u></b>							
SALARIES	5000/0100	31,099,102.03	31,115,264.31	2,393,272.20	11,841,164.36	19,274,099.95	38.06%
BENEFITS	5000/0200	11,468,554.44	11,608,224.01	933,632.21	4,575,598.20	7,032,625.81	39.42%
PURCH SERV-INSUR,H2O,GARB,OTHE	5000/0300	10,785,026.15	10,770,106.76	897,214.79	5,718,626.55	5,051,480.21	53.10%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	5000/0400	2,400.00	1,683.99	0.00	87.46	1,596.53	5.19%
MATERIALS & SUPPLIES	5000/0500	1,022,994.98	1,180,776.96	81,312.46	602,535.31	578,241.65	51.03%
CAPITAL OUTLAY	5000/0600	60,227.39	113,017.93	1,901.00	10,420.90	102,597.03	9.22%
OTHER	5000/0700	845,832.66	887,687.63	121,041.53	377,662.60	510,025.03	42.54%
SUBTOTAL		\$ 55,284,137.65	\$ 55,676,761.59	\$ 4,428,374.19	\$ 23,126,095.38	\$ 32,550,666.21	41.54%
<b><u>STUDENT SUPPORT SERVICES</u></b>							
SALARIES	6100/0100	2,516,722.65	2,516,843.14	199,243.15	1,033,540.09	1,483,303.05	41.06%
BENEFITS	6100/0200	983,428.64	983,567.19	80,376.18	409,695.66	573,871.53	41.65%
PURCH SERV-INSUR,H2O,GARB,OTHE	6100/0300	149,499.04	149,958.10	17,333.96	62,935.12	87,022.98	41.97%
MATERIALS & SUPPLIES	6100/0500	16,206.78	16,541.78	802.47	1,869.75	14,672.03	11.30%
CAPITAL OUTLAY	6100/0600	0.00	150.00	145.93	145.93	4.07	97.29%
OTHER	6100/0700	166.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		\$ 3,666,023.11	\$ 3,667,060.21	\$ 297,901.69	\$ 1,508,186.55	\$ 2,158,873.66	41.13%
<b><u>INSTUCTIONAL MEDIA SERVICES</u></b>							
SALARIES	6200/0100	495,635.42	495,635.42	40,255.04	205,258.40	290,377.02	41.41%
BENEFITS	6200/0200	171,215.87	171,285.67	15,892.91	79,048.47	92,237.20	46.15%
PURCH SERV-INSUR,H2O,GARB,OTHE	6200/0300	5,192.98	5,192.98	444.44	2,803.07	2,389.91	53.98%
MATERIALS & SUPPLIES	6200/0500	1,484.14	4,162.91	0.00	468.68	3,694.23	11.26%
CAPITAL OUTLAY	6200/0600	33,887.99	53,060.88	2,411.27	6,503.58	46,557.30	12.26%
OTHER	6200/0700	0.00	1,000.00	650.00	650.00	350.00	65.00%
SUBTOTAL		\$ 707,416.40	\$ 730,337.86	\$ 59,653.66	\$ 294,732.20	\$ 435,605.66	40.36%

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

**BUDGET STATUS REPORT - GENERAL FUND**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	07/01/2013 ORIGINAL BUDGET	12/31/2013 PROPOSED BUDGET	12/31/2013 MONTH TO DATE EXPENDITURES	12/31/2013 YEAR TO DATE EXPENDITURES	12/31/2013 AVAILABLE BALANCE	PERCENT OF BUDGET EXPENDED
<b><u>INSTRUCTION &amp; CURRICULUM</u></b>							
SALARIES	6300/0100	1,128,283.56	1,131,272.14	123,714.74	509,692.10	621,580.04	45.05%
BENEFITS	6300/0200	387,803.91	388,184.46	30,199.99	164,434.02	223,750.44	42.36%
PURCH SERV-INSUR,H2O,GARB,OTHE	6300/0300	48,147.97	73,172.97	25,535.15	34,893.82	38,279.15	47.69%
MATERIALS & SUPPLIES	6300/0500	5,935.45	4,975.45	298.71	1,394.00	3,581.45	28.02%
CAPITAL OUTLAY	6300/0600	2,123.00	2,933.00	0.00	2,146.48	786.52	73.18%
OTHER	6300/0700	1,144.00	1,269.00	0.00	149.18	1,119.82	11.76%
SUBTOTAL		\$ 1,573,437.89	\$ 1,601,807.02	\$ 179,748.59	\$ 712,709.60	\$ 889,097.42	44.49%
<b><u>INSTRUCTIONAL STAFF TRAINING</u></b>							
SALARIES	6400/0100	408,196.19	415,675.40	27,184.42	142,392.40	273,283.00	34.26%
BENEFITS	6400/0200	126,793.73	128,921.48	9,068.98	45,808.39	83,113.09	35.53%
PURCH SERV-INSUR,H2O,GARB,OTHE	6400/0300	44,352.95	44,367.26	1,174.96	4,962.22	39,405.04	11.18%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	6400/0400	0.00	800.41	0.00	0.00	800.41	0.00%
MATERIALS & SUPPLIES	6400/0500	1,450.00	2,174.00	0.00	0.00	2,174.00	0.00%
OTHER	6400/0700	33,388.84	33,228.56	1,150.00	4,323.00	28,905.56	13.01%
SUBTOTAL		\$ 614,181.71	\$ 625,167.11	\$ 38,578.36	\$ 197,486.01	\$ 427,681.10	31.59%
<b><u>INSTRUCTION RELATED TECHNOLOGY</u></b>							
SALARIES	6500/0100	793,530.26	793,530.26	65,218.28	342,563.56	450,966.70	43.17%
BENEFITS	6500/0200	283,574.35	283,574.35	21,872.89	112,619.18	170,955.17	39.71%
PURCH SERV-INSUR,H2O,GARB,OTHE	6500/0300	6,300.00	6,300.00	0.00	686.65	5,613.35	10.90%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	6500/0400	1,295.25	1,295.25	0.00	365.78	929.47	28.24%
MATERIALS & SUPPLIES	6500/0500	4,055.75	4,055.75	0.00	250.40	3,805.35	6.17%
CAPITAL OUTLAY	6500/0600	1,150.00	1,150.00	0.00	0.00	1,150.00	0.00%
SUBTOTAL		\$ 1,089,905.61	\$ 1,089,905.61	\$ 87,091.17	\$ 456,485.57	\$ 633,420.04	41.88%
<b><u>BOARD</u></b>							
SALARIES	7100/0100	198,678.46	200,158.04	17,056.34	79,823.97	120,334.07	39.88%
BENEFITS	7100/0200	118,207.59	119,076.26	11,612.95	55,392.57	63,683.69	46.52%
PURCH SERV-INSUR,H2O,GARB,OTHE	7100/0300	558,395.50	560,730.26	63,703.96	141,805.09	418,925.17	25.29%
MATERIALS & SUPPLIES	7100/0500	1,400.00	1,432.44	0.00	32.44	1,400.00	2.26%
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	9,500.00	36,743.50	20.54%
SUBTOTAL		\$ 925,925.05	\$ 930,640.50	\$ 92,373.25	\$ 286,554.07	\$ 644,086.43	30.79%

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

**BUDGET STATUS REPORT - GENERAL FUND**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	07/01/2013 ORIGINAL BUDGET	12/31/2013 PROPOSED BUDGET	12/31/2013 MONTH TO DATE EXPENDITURES	12/31/2013 YEAR TO DATE EXPENDITURES	12/31/2013 AVAILABLE BALANCE	PERCENT OF BUDGET EXPENDED
<b><u>GENERAL ADMINISTRATION</u></b>							
SALARIES	7200/0100	394,045.99	392,566.41	31,580.20	183,903.36	208,663.05	46.85%
BENEFITS	7200/0200	138,590.68	138,361.47	11,863.64	68,805.28	69,556.19	49.73%
PURCH SERV-INSUR,H2O,GARB,OTHE	7200/0300	22,615.97	20,882.87	631.47	4,314.06	16,568.81	20.66%
MATERIALS & SUPPLIES	7200/0500	32,523.24	51,189.30	266.39	1,297.90	49,891.40	2.54%
OTHER	7200/0700	19,399.00	19,366.00	295.00	1,844.00	17,522.00	9.52%
SUBTOTAL		\$ 607,174.88	\$ 622,366.05	\$ 44,636.70	\$ 260,164.60	\$ 362,201.45	41.80%
<b><u>SCHOOL ADMINISTRATION</u></b>							
SALARIES	7300/0100	2,838,175.88	2,841,175.88	237,914.88	1,286,639.71	1,554,536.17	45.29%
BENEFITS	7300/0200	963,973.15	964,340.98	90,256.42	471,648.20	492,692.78	48.91%
PURCH SERV-INSUR,H2O,GARB,OTHE	7300/0300	33,437.00	33,980.00	1,559.45	7,583.89	26,396.11	22.32%
MATERIALS & SUPPLIES	7300/0500	29,880.00	29,248.04	1,187.95	6,510.37	22,737.67	22.26%
CAPITAL OUTLAY	7300/0600	17,700.00	19,178.13	283.00	2,748.93	16,429.20	14.33%
OTHER	7300/0700	11,376.70	11,592.75	105.00	2,863.00	8,729.75	24.70%
SUBTOTAL		\$ 3,894,542.73	\$ 3,899,515.78	\$ 331,306.70	\$ 1,777,994.10	\$ 2,121,521.68	45.60%
<b><u>FACILITIES &amp; CONSTRUCTION</u></b>							
SALARIES	7400/0100	98,452.64	98,452.64	8,254.06	49,524.44	48,928.20	50.30%
BENEFITS	7400/0200	30,555.64	30,555.64	2,687.64	15,102.56	15,453.08	49.43%
PURCH SERV-INSUR,H2O,GARB,OTHE	7400/0300	1,500.00	304,924.00	31,380.00	138,933.00	165,991.00	45.56%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7400/0400	3,000.00	3,000.00	1,239.61	1,499.13	1,500.87	49.97%
MATERIALS & SUPPLIES	7400/0500	3,000.00	3,000.00	0.00	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	70.00	930.00	7.00%
SUBTOTAL		\$ 137,508.28	\$ 441,081.56	\$ 43,561.31	\$ 206,147.80	\$ 234,933.76	46.74%
<b><u>FISCAL SERVICES</u></b>							
SALARIES	7500/0100	703,265.98	702,646.02	56,012.14	316,042.66	386,603.36	44.98%
BENEFITS	7500/0200	238,950.00	238,233.27	19,861.08	107,734.22	130,499.05	45.22%
PURCH SERV-INSUR,H2O,GARB,OTHE	7500/0300	83,919.10	53,267.87	677.88	32,212.23	21,055.64	60.47%
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	7,582.38	0.00	1,673.18	5,909.20	22.07%
CAPITAL OUTLAY	7500/0600	10,250.00	10,250.00	389.77	1,733.60	8,516.40	16.91%
OTHER	7500/0700	17,025.00	16,504.75	0.00	5,260.11	11,244.64	31.87%
SUBTOTAL		\$ 1,061,810.08	\$ 1,028,884.29	\$ 76,940.87	\$ 464,656.00	\$ 564,228.29	45.16%

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

**BUDGET STATUS REPORT - GENERAL FUND**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	07/01/2013 ORIGINAL BUDGET	12/31/2013 PROPOSED BUDGET	12/31/2013 MONTH TO DATE EXPENDITURES	12/31/2013 YEAR TO DATE EXPENDITURES	12/31/2013 AVAILABLE BALANCE	PERCENT OF BUDGET EXPENDED
<b><u>CENTRAL SERVICES</u></b>							
SALARIES	7700/0100	945,278.91	914,783.58	37,769.92	214,276.75	700,506.83	23.42%
BENEFITS	7700/0200	990,166.89	988,886.35	66,927.15	409,374.60	579,511.75	41.40%
PURCH SERV-INSUR,H2O,GARB,OTHE	7700/0300	189,115.00	193,810.28	25,220.09	160,569.61	33,240.67	82.85%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7700/0400	2,500.00	2,000.00	38.84	76.47	1,923.53	3.82%
MATERIALS & SUPPLIES	7700/0500	14,800.00	16,646.84	97.26	5,676.25	10,970.59	34.10%
CAPITAL OUTLAY	7700/0600	550.00	653.16	0.00	103.16	550.00	15.79%
OTHER	7700/0700	1,595.00	18,464.99	2,497.00	13,633.25	4,831.74	73.83%
SUBTOTAL		\$ 2,144,005.80	\$ 2,135,245.20	\$ 132,550.26	\$ 803,710.09	\$ 1,331,535.11	37.64%
<b><u>PUPIL TRANSPORTATION SERVICES</u></b>							
SALARIES	7800/0100	1,604,508.51	1,604,508.51	130,095.70	689,886.14	914,622.37	43.00%
BENEFITS	7800/0200	753,494.09	753,494.09	61,942.22	312,549.04	440,945.05	41.48%
PURCH SERV-INSUR,H2O,GARB,OTHE	7800/0300	109,018.57	127,143.90	9,926.98	71,446.77	55,697.13	56.19%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7800/0400	480,000.00	480,000.00	18,769.18	156,512.31	323,487.69	32.61%
MATERIALS & SUPPLIES	7800/0500	176,720.25	164,399.92	11,489.02	80,961.94	83,437.98	49.25%
CAPITAL OUTLAY	7800/0600	5,400.00	5,290.00	99.99	2,499.99	2,790.01	47.26%
OTHER	7800/0700	82,501.87	79,606.87	3,667.96	17,640.46	61,966.41	22.16%
SUBTOTAL		\$ 3,211,643.29	\$ 3,214,443.29	\$ 235,991.05	\$ 1,331,496.65	\$ 1,882,946.64	41.42%
<b><u>OPERATION OF PLANT</u></b>							
SALARIES	7900/0100	212,654.49	212,654.49	21,950.46	109,517.79	103,136.70	51.50%
BENEFITS	7900/0200	75,854.77	75,854.77	6,913.54	37,451.91	38,402.86	49.37%
PURCH SERV-INSUR,H2O,GARB,OTHE	7900/0300	3,919,827.00	3,916,580.28	296,842.83	1,860,252.84	2,056,327.44	47.50%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7900/0400	2,068,000.00	2,068,000.00	111,180.20	956,915.73	1,111,084.27	46.27%
SUBTOTAL		\$ 6,276,336.26	\$ 6,273,089.54	\$ 436,887.03	\$ 2,964,138.27	\$ 3,308,951.27	47.25%
<b><u>MAINTENANCE OF PLANT</u></b>							
SALARIES	8100/0100	1,201,015.30	1,215,260.60	91,197.50	570,972.35	644,288.25	46.98%
BENEFITS	8100/0200	439,770.44	441,128.25	34,697.45	199,355.30	241,772.95	45.19%
PURCH SERV-INSUR,H2O,GARB,OTHE	8100/0300	227,483.00	223,701.16	5,373.35	76,964.29	146,736.87	34.40%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	8100/0400	57,015.00	57,015.00	16,088.49	23,876.78	33,138.22	41.88%
MATERIALS & SUPPLIES	8100/0500	271,719.00	276,090.56	21,621.44	141,543.63	134,546.93	51.27%
CAPITAL OUTLAY	8100/0600	8,613.00	8,613.00	0.00	1,374.15	7,238.85	15.95%
OTHER	8100/0700	2,600.00	2,600.00	0.00	2,395.20	204.80	92.12%
SUBTOTAL		\$ 2,208,215.74	\$ 2,224,408.57	\$ 168,978.23	\$ 1,016,481.70	\$ 1,207,926.87	45.70%



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

**BUDGET STATUS REPORT - GENERAL FUND**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	07/01/2013 ORIGINAL BUDGET	12/31/2013 PROPOSED BUDGET	12/31/2013 MONTH TO DATE EXPENDITURES	12/31/2013 YEAR TO DATE EXPENDITURES	12/31/2013 AVAILABLE BALANCE	PERCENT OF BUDGET EXPENDED
<b><u>ADMINISTRATIVE TECHNOLOGY SERV</u></b>							
SALARIES	8200/0100	287,686.40	287,686.40	24,131.88	144,791.08	142,895.32	50.33%
BENEFITS	8200/0200	87,286.66	87,286.66	7,737.06	43,617.69	43,668.97	49.97%
PURCH SERV-INSUR,H2O,GARB,OTHE	8200/0300	3,215.00	3,215.00	0.00	1,860.44	1,354.56	57.87%
MATERIALS & SUPPLIES	8200/0500	1,775.00	1,775.00	0.00	388.68	1,386.32	21.90%
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	125.00	1,035.00	10.78%
SUBTOTAL		\$ 382,223.06	\$ 382,223.06	\$ 31,868.94	\$ 190,782.89	\$ 191,440.17	49.91%
<b><u>COMMUNITY SERVICES</u></b>							
SALARIES	9100/0100	261,948.62	301,549.02	20,310.46	94,303.08	207,245.94	31.27%
BENEFITS	9100/0200	91,060.17	118,148.36	9,587.99	40,649.59	77,498.77	34.41%
PURCH SERV-INSUR,H2O,GARB,OTHE	9100/0300	304,187.09	317,930.81	62,310.00	160,969.00	156,961.81	50.63%
MATERIALS & SUPPLIES	9100/0500	15,000.00	169,322.86	77.94	7,345.54	161,977.32	4.34%
CAPITAL OUTLAY	9100/0600	1,495.00	5,811.25	4,316.25	4,316.25	1,495.00	74.27%
OTHER	9100/0700	0.00	0.00	0.00	52.10	(52.10) 2	0.00%
SUBTOTAL		\$ 673,690.88	\$ 912,762.30	\$ 96,602.64	\$ 307,635.56	\$ 605,126.74	33.70%
<b><u>DEBT SERVICE</u></b>							
OTHER	9200/0700	65,000.00	66,000.00	0.00	65,669.21	330.79	99.50%
SUBTOTAL		\$ 65,000.00	\$ 66,000.00	\$ 0.00	\$ 65,669.21	\$ 330.79	99.50%
<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	\$ 85,521,699.54	\$ 6,783,044.64	\$ 35,971,126.25	\$ 49,550,573.29	42.06%
<b><u>FUND BALANCE</u></b>							
NON SPENDABLE, RESTRICTED, COMMITTED, ASSIGNED		3,766,766.19	3,147,807.89				
UNASSIGNED		6,006,472.51	6,006,472.51				
ENDING FUND BALANCE PROJECTED TO 06/30/2014		\$ 9,773,238.70	\$ 9,154,280.40				
TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE		\$ 94,296,417.12	\$ 94,675,979.94				

Note 1: Budget Amendment for Revenue is needed.

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

<u>ESTIMATED REVENUE - DEBT SERVICE FUNDS SUMMARY</u>		<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE RECEIPTS</u>	<u>12/31/2013 YEAR TO DATE RECEIPTS</u>	<u>12/31/2013 Uncollected BALANCE</u>	<u>PERCENT OF BUDGET RECEIVED</u>
<u>DESCRIPTION</u>								
<u>RECEIPTS</u>								
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	1,831,303.20	17,582.58	959,505.04	871,798.16	52.39%
INCR/DECR VALUE OF INVESTMENTS	3433		0.00	0.00	-2,320.50	(14,196.00)	14,196.00	0.00%
TRANSFERS FROM CAPITAL PROJECT	3630		15,832,278.35	16,141,612.99	931,201.28	10,235,044.52	5,906,568.47	63.41%
SUBTOTAL - RECEIPTS			<u>\$ 17,638,581.55</u>	<u>\$ 17,972,916.19</u>	<u>\$ 946,463.36</u>	<u>\$ 11,180,353.56</u>	<u>\$ 6,792,562.63</u>	<u>62.21%</u>
TOTAL - REVENUES			<u>\$ 17,638,581.55</u>	<u>\$ 17,972,916.19</u>	<u>\$ 946,463.36</u>	<u>\$ 11,180,353.56</u>	<u>\$ 6,792,562.63</u>	<u>62.21%</u>
TOTAL - REVENUES AND OTHER FINANCING SOURCES			<u>\$ 17,638,581.55</u>	<u>\$ 17,972,916.19</u>	<u>\$ 946,463.36</u>	<u>\$ 11,180,353.56</u>	<u>\$ 6,792,562.63</u>	<u>62.21%</u>
BEGINNING FUND BALANCE	2700		15,307,543.05	15,307,543.05				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE			<u>\$ 32,946,124.60</u>	<u>\$ 33,280,459.24</u>				
<u>BUDGET STATUS REPORT - DEBT SERVICE FUNDS SUMMARY</u>		<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>12/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>12/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
<u>DESCRIPTION</u>								
<u>DEBT SERVICE</u>								
OTHER	9200/0700		15,178,076.55	15,487,411.19	0.00	13,478,821.92	2,008,589.27	87.03%
SUBTOTAL			<u>\$ 15,178,076.55</u>	<u>\$ 15,487,411.19</u>	<u>\$ 0.00</u>	<u>\$ 13,478,821.92</u>	<u>\$ 2,008,589.27</u>	<u>87.03%</u>
TOTAL - APPROPRIATIONS/EXPENDITURES/AVAIL BALANCE			<u>\$ 15,178,076.55</u>	<u>\$ 15,487,411.19</u>	<u>\$ 0.00</u>	<u>\$ 13,478,821.92</u>	<u>\$ 2,008,589.27</u>	<u>87.03%</u>
ENDING FUND BALANCE PROJECTED TO 06/30/2014			<u>\$ 17,768,048.05</u>	<u>\$ 17,793,048.05</u>				
TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE			<u>\$ 32,946,124.60</u>	<u>\$ 33,280,459.24</u>				

Note 1: Budget Amendment needed.

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

ESTIMATED REVENUE - CAPITAL FUNDS SUMMARY

<u>DESCRIPTION</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE RECEIPTS</u>	<u>12/31/2013 YEAR TO DATE RECEIPTS</u>	<u>12/31/2013 Uncollected BALANCE</u>	<u>PERCENT OF BUDGET RECEIVED</u>
<b>RECEIPTS</b>							
NON CAPITALIZED REMODEL & RENO	0682	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%
CO&DS DISTRIBUTED	3321	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00%
INTEREST ON UNDISTRIB CO&DS	3325	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00%
PUBLIC EDUC CAP OUTLAY (PECO)	3391	0.00	0.00	0.00	0.00	0.00	0.00%
CHARTER SCHOOL CAPITAL OUTLAY	3397	0.00	303,424.00	27,639.00	166,294.00	137,130.00	54.81%
DISTRICT LOCAL CAP IMPROV TAX	3413	9,846,567.00	9,846,567.00	4,189,839.04	7,388,280.94	2,458,286.06	75.03%
LOCAL SALES TAX (HALF CENT)	3418	13,000,000.00	13,000,000.00	1,084,708.72	5,604,139.15	7,395,860.85	43.11%
TAX REDEMPTIONS	3421	0.00	0.00	2,942.19	127,275.07	(127,275.07) 1	0.00%
INTEREST ON INVESTMENTS	3431	320.00	175,320.00	8,170.48	44,166.00	131,154.00	25.19%
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%
TRANSFERS FROM GENERAL FUND	3610	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%
OTHER LOSS RECOVERY	3742	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%
<b>SUBTOTAL - RECEIPTS</b>		<b>\$ 22,899,887.00</b>	<b>\$ 23,378,311.00</b>	<b>\$ 5,313,299.43</b>	<b>\$ 13,330,155.16</b>	<b>\$ 10,048,155.84</b>	<b>57.02%</b>
<b>TOTAL - REVENUES</b>		<b>\$ 22,899,887.00</b>	<b>\$ 23,378,311.00</b>	<b>\$ 5,313,299.43</b>	<b>\$ 13,330,155.16</b>	<b>\$ 10,048,155.84</b>	<b>57.02%</b>
<b>TOTAL - REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 22,899,887.00</b>	<b>\$ 23,378,311.00</b>	<b>\$ 5,313,299.43</b>	<b>\$ 13,330,155.16</b>	<b>\$ 10,048,155.84</b>	<b>57.02%</b>
<b>BEGINNING FUND BALANCE</b>	<b>2700</b>	<b>20,528,931.04</b>	<b>20,528,931.04</b>				
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>\$ 43,428,818.04</b>	<b>\$ 43,907,242.04</b>				

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

**BUDGET STATUS REPORT - CAPITAL FUNDS SUMMARY**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	07/01/2013 ORIGINAL BUDGET	12/31/2013 PROPOSED BUDGET	12/31/2013 MONTH TO DATE EXPENDITURES	12/31/2013 YEAR TO DATE EXPENDITURES	12/31/2013 AVAILABLE BALANCE	PERCENT OF BUDGET EXPENDED
<b><u>FACILITIES &amp; CONSTRUCTION</u></b>							
PURCH SERV-INSUR,H2O,GARB,OTHE	7400/0300	0.00	14,950.00	0.00	14,950.00	0.00	100.00%
CAPITAL OUTLAY	7400/0600	7,477,498.98	9,205,659.57	252,313.60	2,226,721.54	6,978,938.03	24.19%
OTHER	7400/0700	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		<u>\$ 7,477,498.98</u>	<u>\$ 9,220,609.57</u>	<u>\$ 252,313.60</u>	<u>\$ 2,241,671.54</u>	<u>\$ 6,978,938.03</u>	<u>24.31%</u>
<b><u>DEBT SERVICE</u></b>							
OTHER	9200/0700	13,845.74	13,845.74	0.00	13,845.74	0.00	100.00%
SUBTOTAL		<u>\$ 13,845.74</u>	<u>\$ 13,845.74</u>	<u>\$ 0.00</u>	<u>\$ 13,845.74</u>	<u>\$ 0.00</u>	<u>100.00%</u>
<b><u>TRANSFER OF FUNDS</u></b>							
TRANSFERS	9700/0900	19,498,627.44	20,111,386.08	958,840.28	10,401,338.52	9,710,047.56	51.72%
SUBTOTAL		<u>\$ 19,498,627.44</u>	<u>\$ 20,111,386.08</u>	<u>\$ 958,840.28</u>	<u>\$ 10,401,338.52</u>	<u>\$ 9,710,047.56</u>	<u>51.72%</u>
TOTAL - APPROPRIATIONS/EXPENDITURES/AVAIL BALANCE		<u>\$ 26,989,972.16</u>	<u>\$ 29,345,841.39</u>	<u>\$ 1,211,153.88</u>	<u>\$ 12,656,855.80</u>	<u>\$ 16,688,985.59</u>	<u>43.13%</u>
ENDING FUND BALANCE PROJECTED TO 06/30/2014		<u>\$ 16,438,845.88</u>	<u>\$ 14,561,400.65</u>				
TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE		<u>\$ 43,428,818.04</u>	<u>\$ 43,907,242.04</u>				

Note 1: Budget Amendment needed.

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

<u>ESTIMATED REVENUE - SCHOOL FOOD SERVICE</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE RECEIPTS</u>	<u>12/31/2013 YEAR TO DATE RECEIPTS</u>	<u>12/31/2013 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	134,460.56	724,179.48	775,054.95	48.30%
SCHOOL BREAKFAST REIMBURSEMENT	3262	384,451.59	384,451.59	35,237.55	180,294.76	204,156.83	46.90%
SCHOOL SNACK REIMBURSEMENT	3263	11,002.32	11,002.32	1,432.00	6,660.00	4,342.32	60.53%
U.S.D.A. DONATED COMMODITIES	3265	9,153.00	9,153.00	0.00	4,593.76	4,559.24	50.19%
CASH IN LIEU OF DONATED FOODS	3266	158,133.21	158,133.21	51,453.00	102,906.00	55,227.21	65.08%
SUMMER FOOD SERVICE PROGRAM	3267	46,745.00	46,745.00	0.00	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>\$ 222,583.11</b>	<b>\$ 1,030,689.92</b>	<b>\$ 1,078,029.63</b>	<b>48.88%</b>
<b><u>REVENUE FROM STATE SOURCES</u></b>							
SCHOOL BREAKFAST SUPPLEMENT	3337	17,626.00	17,626.00	0.00	7,215.00	10,411.00	40.93%
SCHOOL LUNCH SUPPLEMENT	3338	21,850.00	21,850.00	0.00	10,926.00	10,924.00	50.00%
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>\$ 18,141.00</b>	<b>\$ 21,335.00</b>	<b>45.95%</b>
<b><u>REVENUE FROM LOCAL SOURCES</u></b>							
INTEREST ON INVESTMENTS	3431	1,812.00	1,812.00	262.05	1,564.42	247.58	86.34%
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	43,716.13	223,060.10	293,175.20	43.21%
STUDENT BREAKFASTS	3452	28,866.08	28,866.08	3,024.65	16,156.00	12,710.08	55.97%
ADULT BREAKFAST/LUNCHES	3453	24,777.30	24,777.30	2,769.75	12,704.00	12,073.30	51.27%
STUDENT & ADULT A LA CARTE	3454	421,030.36	421,030.36	36,227.60	208,993.10	212,037.26	49.64%
OTHER FOOD SALES	3456	3,716.00	3,716.00	0.00	1,987.47	1,728.53	53.48%
MISCELLANEOUS LOCAL SOURCE-OTH	3495	50.00	50.00	5.00	225.66	(175.66) 1	451.32%
<b>SUBTOTAL - REVENUE FROM LOCAL SOURCES</b>		<b>\$ 996,487.04</b>	<b>\$ 996,487.04</b>	<b>\$ 86,005.18</b>	<b>\$ 464,690.75</b>	<b>\$ 531,796.29</b>	<b>46.63%</b>
<b>TOTAL - REVENUES</b>		<b>\$ 3,144,682.59</b>	<b>\$ 3,144,682.59</b>	<b>\$ 308,588.29</b>	<b>\$ 1,513,521.67</b>	<b>\$ 1,631,160.92</b>	<b>48.13%</b>

THE SCHOOL BOARD OF MONROE COUNTY  
 SCHOOL FOOD SERVICE  
 MONTHLY FINANCIAL STATEMENT AS OF DECEMBER 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		<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 - OTHER FINANCING SOURCES		<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 - REVENUES AND OTHER FINANCING SOURCES		<u>\$ 3,144,682.59</u>	<u>\$ 3,144,682.59</u>	<u>\$ 308,588.29</u>	<u>\$ 1,513,521.67</u>	<u>\$ 1,631,160.92</u>	<u>48.13%</u>
BEGINNING FUND BALANCE	2700	616,170.18	616,170.18	0.00	0.00	616,170.18	0.00%
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		<u>\$ 3,760,852.77</u>	<u>\$ 3,760,852.77</u>			<u>\$ 3,760,852.77</u>	

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

**BUDGET STATUS REPORT - SCHOOL FOOD SERVICE**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE EXPENDITURE</u>	<u>12/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>12/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
<b><u>BOARD</u></b>							
PURCH SERV-INSUR,H20,GARB,OTHE	7100/0300	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>
<b><u>FOOD SERVICES</u></b>							
SALARIES	7600/0100	1,081,565.76	1,081,565.76	86,257.24	459,265.89	622,299.87	42.46%
BENEFITS	7600/0200	590,797.59	590,797.59	51,094.96	261,533.47	329,264.12	44.27%
PURCH SERV-INSUR,H20,GARB,OTHE	7600/0300	221,010.00	217,960.00	14,078.13	84,812.81	133,147.19	38.91%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	7600/0400	125,900.00	125,900.00	7,816.77	50,784.49	75,115.51	40.34%
MATERIALS & SUPPLIES	7600/0500	1,305,145.00	1,305,600.00	104,221.18	575,480.71	730,119.29	44.08%
CAPITAL OUTLAY	7600/0600	9,550.00	12,088.00	0.00	724.96	11,363.04	6.00%
OTHER	7600/0700	21,375.00	21,432.00	527.91	10,311.84	11,120.16	48.11%
SUBTOTAL		<u>\$ 3,355,343.35</u>	<u>\$ 3,355,343.35</u>	<u>\$ 263,996.19</u>	<u>\$ 1,442,914.17</u>	<u>\$ 1,912,429.18</u>	<u>43.00%</u>
<b><u>TRANSFER OF FUNDS</u></b>							
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>\$ 263,996.19</u>	<u>\$ 1,442,914.17</u>	<u>\$ 1,912,429.18</u>	<u>43.00%</u>
ENDING FUND BALANCE PROJECTED TO 06/30/2014		<u>\$ 405,509.42</u>	<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>			<u>\$ 3,760,852.77</u>	

Note 1: Budget Amendment needed.

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

<u>ESTIMATED REVENUE - SPECIAL REVENUE FEDERAL FD</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE RECEIPTS</u>	<u>12/31/2013 YEAR TO DATE RECEIPTS</u>	<u>12/31/2013 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	1,407,663.71	100,861.75	619,056.80	788,606.91	43.98%
<b>SUBTOTAL - FEDERAL DIRECT</b>		<b>\$ 1,037,762.61</b>	<b>\$ 1,407,663.71</b>	<b>\$ 100,861.75</b>	<b>\$ 619,056.80</b>	<b>\$ 788,606.91</b>	<b>43.98%</b>
<b><u>FEDERAL RECEIVED THROUGH STATE</u></b>							
VOCATIONAL EDUCATION ACTS	3201	0.00	69,018.80	0.00	6,264.54	62,754.26	9.08%
RACE TO THE TOP/ARRA	3214	0.00	0.00	0.00	0.00	0.00	0.00%
TEACHER & PRINCIPAL TRAINING	3225	0.00	350,543.76	0.00	18,863.58	331,680.18	5.38%
EISENHOWER MATH AND SCIENCE	3226	320,500.15	1,042.01	22,259.78	90,117.61	(89,075.60) 1	8648.44%
DRUG FREE SCHOOLS	3227	0.00	0.00	0.00	0.00	0.00	0.00%
INDIVIDUALS WITH DISABILITIES	3230	1,781,156.49	2,202,234.07	154,474.88	807,834.45	1,394,399.62	36.68%
ELEM & SEC EDUC ACT (TITLE I)	3240	1,278,943.79	1,695,822.20	77,822.54	533,064.72	1,162,757.48	31.43%
ADULT GENERAL EDUCATION	3251	187,312.10	215,747.11	12,699.64	62,929.53	152,817.58	29.17%
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	555,304.63	11,879.40	116,507.95	438,796.68	20.98%
<b>SUBTOTAL - FEDERAL RECEIVED THROUGH STATE</b>		<b>\$ 3,688,603.51</b>	<b>\$ 5,089,712.58</b>	<b>\$ 279,136.24</b>	<b>\$ 1,635,582.38</b>	<b>\$ 3,454,130.20</b>	<b>32.14%</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>\$ 6,497,376.29</b>	<b>\$ 379,997.99</b>	<b>\$ 2,254,639.18</b>	<b>\$ 4,242,737.11</b>	<b>34.70%</b>
<b>TOTAL - REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 4,726,366.12</b>	<b>\$ 6,497,376.29</b>	<b>\$ 379,997.99</b>	<b>\$ 2,254,639.18</b>	<b>\$ 4,242,737.11</b>	<b>34.70%</b>
<b>BEGINNING FUND BALANCE</b>	2700						
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>\$ 4,726,366.12</b>	<b>\$ 6,497,376.29</b>			<b>\$ 4,242,737.11</b>	



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

<u>BUDGET STATUS REPORT - SPECIAL REVENUE FEDERAL FD</u>	<u>Acct NO.</u>	07/01/2013 ORIGINAL BUDGET	12/31/2013 PROPOSED BUDGET	12/31/2013 MONTH TO DATE EXPENDITURES	12/31/2013 YEAR TO DATE EXPENDITURES	12/31/2013 AVAILABLE BALANCE	PERCENT OF BUDGET EXPENDED
<u>DESCRIPTION</u>							
<b><u>INSTRUCTION</u></b>							
SALARIES	5000/0100	1,328,338.57	1,801,045.40	135,830.67	648,299.24	1,152,746.16	36.00%
BENEFITS	5000/0200	620,897.64	787,772.50	61,270.92	288,844.01	498,928.49	36.67%
PURCH SERV-INSUR,H2O,GARB,OTHE	5000/0300	482,371.99	250,455.18	9,243.71	72,464.61	177,990.57	28.93%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	5000/0400	6,400.00	3,446.59	358.24	2,336.14	1,110.45	67.78%
MATERIALS & SUPPLIES	5000/0500	69,008.10	137,639.70	4,966.20	51,808.05	85,831.65	37.64%
CAPITAL OUTLAY	5000/0600	0.00	203,071.59	894.31	110,731.83	92,339.76	54.53%
OTHER	5000/0700	290,717.13	114,115.74	5,593.16	26,867.79	87,247.95	23.54%
<b>SUBTOTAL</b>		<b>\$ 2,797,733.43</b>	<b>\$ 3,297,546.70</b>	<b>\$ 218,157.21</b>	<b>\$ 1,201,351.67</b>	<b>\$ 2,096,195.03</b>	<b>36.43%</b>
<b><u>STUDENT SUPPORT SERVICES</u></b>							
SALARIES	6100/0100	607,082.84	759,608.56	60,178.18	286,476.37	473,132.19	37.71%
BENEFITS	6100/0200	220,271.54	293,789.87	19,471.11	101,081.59	192,708.28	34.41%
PURCH SERV-INSUR,H2O,GARB,OTHE	6100/0300	0.00	92,713.29	2,965.35	8,471.57	84,241.72	9.14%
MATERIALS & SUPPLIES	6100/0500	0.00	41,078.25	189.45	14,600.00	26,478.25	35.54%
CAPITAL OUTLAY	6100/0600	0.00	14,100.00	0.00	1,596.00	12,504.00	11.32%
OTHER	6100/0700	0.00	539.00	0.00	0.00	539.00	0.00%
<b>SUBTOTAL</b>		<b>\$ 827,354.38</b>	<b>\$ 1,201,828.97</b>	<b>\$ 82,804.09</b>	<b>\$ 412,225.53</b>	<b>\$ 789,603.44</b>	<b>34.30%</b>
<b><u>INSTRUCTIONAL MEDIA SERVICES</u></b>							
CAPITAL OUTLAY	6200/0600	0.00	1,255.25	0.00	1,255.25	0.00	100.00%
<b>SUBTOTAL</b>		<b>\$ 0.00</b>	<b>\$ 1,255.25</b>	<b>\$ 0.00</b>	<b>\$ 1,255.25</b>	<b>\$ 0.00</b>	<b>100.00%</b>
<b><u>INSTRUCTION &amp; CURRICULUM</u></b>							
SALARIES	6300/0100	631,867.15	692,587.25	11,348.26	251,143.96	441,443.29	36.26%
BENEFITS	6300/0200	235,988.73	272,436.92	17,753.37	106,565.60	165,871.32	39.12%
PURCH SERV-INSUR,H2O,GARB,OTHE	6300/0300	0.00	204,013.69	1,849.79	31,315.16	172,698.53	15.35%
ENERGY-GAS,ELEC,OIL,FUEL,OTHER	6300/0400	0.00	4,190.82	0.00	909.13	3,281.69	21.69%
MATERIALS & SUPPLIES	6300/0500	0.00	25,087.69	191.16	6,917.15	18,170.54	27.57%
CAPITAL OUTLAY	6300/0600	0.00	21,351.11	0.00	1,072.63	20,278.48	5.02%
OTHER	6300/0700	0.00	5,600.00	195.00	794.70	4,805.30	14.19%
<b>SUBTOTAL</b>		<b>\$ 867,855.88</b>	<b>\$ 1,225,267.48</b>	<b>\$ 31,337.58</b>	<b>\$ 398,718.33</b>	<b>\$ 826,549.15</b>	<b>32.54%</b>

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

<u>BUDGET STATUS REPORT - SPECIAL REVENUE FEDERAL FD</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>12/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>12/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
<u>INSTRUCTIONAL STAFF TRAINING</u>							
SALARIES	6400/0100	170,517.56	253,158.97	16,673.48	98,800.53	154,358.44	39.03%
BENEFITS	6400/0200	62,904.87	86,188.88	5,743.11	29,899.25	56,289.63	34.69%
PURCH SERV-INSUR,H2O,GARB,OTHE	6400/0300	0.00	135,964.70	4,549.80	18,498.48	117,466.22	13.61%
MATERIALS & SUPPLIES	6400/0500	0.00	15,548.93	0.00	3,777.61	11,771.32	24.29%
CAPITAL OUTLAY	6400/0600	0.00	8,628.45	0.00	0.00	8,628.45	0.00%
OTHER	6400/0700	0.00	31,112.50	5,045.00	8,935.00	22,177.50	28.72%
SUBTOTAL		\$ 233,422.43	\$ 530,602.43	\$ 32,011.39	\$ 159,910.87	\$ 370,691.56	30.14%
<u>GENERAL ADMINISTRATION</u>							
OTHER	7200/0700	0.00	185,447.30	12,651.40	71,493.29	113,954.01	38.55%
SUBTOTAL		\$ 0.00	\$ 185,447.30	\$ 12,651.40	\$ 71,493.29	\$ 113,954.01	38.55%
<u>SCHOOL ADMINISTRATION</u>							
SALARIES	7300/0100	0.00	2,675.94	0.00	0.00	2,675.94	0.00%
BENEFITS	7300/0200	0.00	1,329.72	0.00	0.00	1,329.72	0.00%
SUBTOTAL		\$ 0.00	\$ 4,005.66	\$ 0.00	\$ 0.00	\$ 4,005.66	0.00%
<u>FACILITIES &amp; CONSTRUCTION</u>							
CAPITAL OUTLAY	7400/0600	0.00	2,962.00	0.00	2,662.00	300.00	89.87%
SUBTOTAL		\$ 0.00	\$ 2,962.00	\$ 0.00	\$ 2,662.00	\$ 300.00	89.87%
<u>PUPIL TRANSPORTATION SERVICES</u>							
SALARIES	7800/0100	0.00	35,000.00	2,561.22	5,939.90	29,060.10	16.97%
BENEFITS	7800/0200	0.00	7,049.00	320.39	755.69	6,293.31	10.72%
PURCH SERV-INSUR,H2O,GARB,OTHE	7800/0300	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		\$ 0.00	\$ 44,660.50	\$ 2,881.61	\$ 6,695.59	\$ 37,964.91	14.99%
<u>OPERATION OF PLANT</u>							
PURCH SERV-INSUR,H2O,GARB,OTHE	7900/0300	0.00	1,800.00	154.71	326.65	1,473.35	18.15%
SUBTOTAL		\$ 0.00	\$ 1,800.00	\$ 154.71	\$ 326.65	\$ 1,473.35	18.15%

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

<u>BUDGET STATUS REPORT - SPECIAL REVENUE FEDERAL FD</u>	<u>Acct NO.</u>	07/01/2013 ORIGINAL BUDGET	12/31/2013 PROPOSED BUDGET	12/31/2013 MONTH TO DATE EXPENDITURES	12/31/2013 YEAR TO DATE EXPENDITURES	12/31/2013 AVAILABLE BALANCE	PERCENT OF BUDGET EXPENDED
<u>DESCRIPTION</u>							
<u>MAINTENANCE OF PLANT</u>							
PURCH SERV-INSUR,H2O,GARB,OTHE	8100/0300	0.00	2,000.00	0.00	0.00	2,000.00	0.00%
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><u>\$ 4,726,366.12</u></u>	<u><u>\$ 6,497,376.29</u></u>	<u><u>\$ 379,997.99</u></u>	<u><u>\$ 2,254,639.18</u></u>	<u><u>\$ 4,242,737.11</u></u>	<u><u>34.70%</u></u>
ENDING FUND BALANCE PROJECTED TO 06/30/2014							
TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE		<u><u>\$ 4,726,366.12</u></u>	<u><u>\$ 6,497,376.29</u></u>			<u><u>\$ 4,242,737.11</u></u>	

Note 1: Budget Amendment needed.

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

<u>ESTIMATED REVENUE - ARRA-RACE TO THE TOP</u>	<u>Acct NO.</u>	07/01/2013 ORIGINAL BUDGET	12/31/2013 PROPOSED BUDGET	12/31/2013 MONTH TO DATE RECEIPTS	12/31/2013 YEAR TO DATE RECEIPTS	12/31/2013 Uncollected BALANCE	PERCENT OF BUDGET RECEIVED
<u>DESCRIPTION</u>							
<u>FEDERAL RECEIVED THROUGH STATE</u>							
RACE TO THE TOP/ARRA	3214	8,360.80	86,097.04	-16,065.31	44,040.17	42,056.87	51.15%
SUBTOTAL - FEDERAL RECEIVED THROUGH STATE		\$ 8,360.80	\$ 86,097.04	\$ -16,065.31	\$ 44,040.17	\$ 42,056.87	51.15%
TOTAL - REVENUES		\$ 8,360.80	\$ 86,097.04	\$ -16,065.31	\$ 44,040.17	\$ 42,056.87	51.15%
TOTAL - REVENUES AND OTHER FINANCING SOURCES		\$ 8,360.80	\$ 86,097.04	\$ (16,065.31)	\$ 44,040.17	\$ 42,056.87	51.15%
BEGINNING FUND BALANCE	2700						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		\$ 8,360.80	\$ 86,097.04				

<u>BUDGET STATUS REPORT - ARRA-RACE TO THE TOP</u>	<u>Acct NO.</u>	07/01/2013 ORIGINAL BUDGET	12/31/2013 PROPOSED BUDGET	12/31/2013 MONTH TO DATE EXPENDITURES	12/31/2013 YEAR TO DATE EXPENDITURES	12/31/2013 AVAILABLE BALANCE	PERCENT OF BUDGET EXPENDED
<u>DESCRIPTION</u>							
<u>INSTRUCTION</u>							
SALARIES	5000/0100	0.00	16,900.00	-14,382.37	2,517.63	14,382.37	14.90%
BENEFITS	5000/0200	0.00	1,196.28	0.00	1,196.28	0.00	100.00%
PURCH SERV-INSUR,H2O,GARB,OTHE	5000/0300	0.00	27,800.62	0.00	27,789.26	11.36	99.96%
MATERIALS & SUPPLIES	5000/0500	0.00	0.00	0.00	0.00	0.00	0.00%
CAPITAL OUTLAY	5000/0600	0.00	6,500.00	0.00	0.00	6,500.00	0.00%
OTHER	5000/0700	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL		\$ 0.00	\$ 52,396.90	\$ -14,382.37	\$ 31,503.17	\$ 20,893.73	60.12%
<u>INSTUCTIONAL 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%
<u>INSTRUCTION &amp; CURRICULUM</u>							
SALARIES	6300/0100	0.00	0.00	0.00	0.00	0.00	0.00%
BENEFITS	6300/0200	0.00	1.08	0.00	0.00	1.08	0.00%
SUBTOTAL		\$ 0.00	\$ 1.08	\$ 0.00	\$ 0.00	\$ 1.08	0.00%

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

**BUDGET STATUS REPORT - ARRA-RACE TO THE TOP**

<u>DESCRIPTION</u>	<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>12/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>12/31/2013 AVAILABLE BALANCE</u>	<u>PERCENT OF BUDGET EXPENDED</u>
<b><u>INSTRUCTIONAL STAFF TRAINING</u></b>							
SALARIES	6400/0100	6,960.00	5,000.00	0.00	0.00	5,000.00	0.00%
BENEFITS	6400/0200	1,400.80	659.00	0.00	0.00	659.00	0.00%
PURCH SERV-INSUR,H20,GARB,OTHE	6400/0300	0.00	25,480.06	0.00	12,537.00	12,943.06	49.20%
MATERIALS & SUPPLIES	6400/0500	0.00	2,000.00	0.00	0.00	2,000.00	0.00%
CAPITAL OUTLAY	6400/0600	0.00	500.00	0.00	0.00	500.00	0.00%
OTHER	6400/0700	0.00	60.00	0.00	0.00	60.00	0.00%
SUBTOTAL		<u>\$ 8,360.80</u>	<u>\$ 33,699.06</u>	<u>\$ 0.00</u>	<u>\$ 12,537.00</u>	<u>\$ 21,162.06</u>	<u>37.20%</u>
<b><u>GENERAL ADMINISTRATION</u></b>							
PURCH SERV-INSUR,H20,GARB,OTHE	7200/0300	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>
<b><u>SCHOOL ADMINISTRATION</u></b>							
CAPITAL OUTLAY	7300/0600	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>
<b><u>FACILITIES &amp; CONSTRUCTION</u></b>							
CAPITAL OUTLAY	7400/0600	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><u>\$ 8,360.80</u></u>	<u><u>\$ 86,097.04</u></u>	<u><u>\$ (14,382.37)</u></u>	<u><u>\$ 44,040.17</u></u>	<u><u>\$ 42,056.87</u></u>	<u><u>51.15%</u></u>
<b>ENDING FUND BALANCE PROJECTED TO 06/30/2014</b>							
TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE		<u><u>\$ 8,360.80</u></u>	<u><u>\$ 86,097.04</u></u>				

Note 1: Budget Amendment needed.

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

<u>ESTIMATED REVENUE - INTERNAL SERVICE FUNDS SUMMARY</u>		<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE RECEIPTS</u>	<u>12/31/2013 YEAR TO DATE RECEIPTS</u>	<u>12/31/2013 Uncollected BALANCE</u>	<u>PERCENT OF BUDGET RECEIVED</u>
<u>DESCRIPTION</u>								
<u>RECEIPTS</u>								
INTEREST ON INVESTMENTS	3431	0.00	22,000.00	1,429.21	9,570.48	12,429.52	43.50%	
PREMIUM REVENUE	3484	2,980,000.00	2,980,000.00	258,263.08	1,375,181.88	1,604,818.12	46.15%	
PREMIUM REVENUE BOARD	3485	8,250,000.00	8,250,000.00	2,181,906.43	3,584,261.05	4,665,738.95	43.45%	
PREMIUM REVENUE EMPLOYEE DED.	3486	2,750,000.00	2,750,000.00	726,350.02	1,203,578.20	1,546,421.80	43.77%	
PREMIUM REVENUE/VISTA RETIREES	3487	736,000.00	736,000.00	56,775.92	337,749.86	398,250.14	45.89%	
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	0.00	89,552.98	660,447.02	11.94%	
SUBTOTAL - RECEIPTS		\$ 15,466,000.00	\$ 15,488,000.00	\$ 3,224,724.66	\$ 6,599,894.45	\$ 8,888,105.55	42.61%	
TOTAL - REVENUES		\$ 15,466,000.00	\$ 15,488,000.00	\$ 3,224,724.66	\$ 6,599,894.45	\$ 8,888,105.55	42.61%	
TOTAL - REVENUES AND OTHER FINANCING SOURCES		\$ 15,466,000.00	\$ 15,488,000.00	\$ 3,224,724.66	\$ 6,599,894.45	\$ 8,888,105.55	42.61%	
BEGINNING FUND BALANCE	2700	298,406.84	298,406.84					
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		\$ 15,764,406.84	\$ 15,786,406.84					
<u>BUDGET STATUS REPORT - INTERNAL SERVICE FUNDS SUMMARY</u>		<u>Acct NO.</u>	<u>07/01/2013 ORIGINAL BUDGET</u>	<u>12/31/2013 PROPOSED BUDGET</u>	<u>12/31/2013 MONTH TO DATE EXPENDITURES</u>	<u>12/31/2013 YEAR TO DATE EXPENDITURES</u>	<u>12/31/2013 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	14,373.76	86,242.44	81,488.96	51.42%	
BENEFITS	7700/0200	86,142.72	86,142.72	5,570.75	40,881.05	45,261.67	47.46%	
PURCH SERV-INSUR,H2O,GARB,OTHE	7700/0300	1,765,600.00	1,765,600.00	235,777.14	697,214.17	1,068,385.83	39.49%	
MATERIALS & SUPPLIES	7700/0500	3,300.00	3,148.76	0.00	991.76	2,157.00	31.50%	
CAPITAL OUTLAY	7700/0600	0.00	151.24	0.00	151.24	0.00	100.00%	
OTHER	7700/0700	12,500,950.00	12,500,950.00	1,972,138.62	4,952,019.24	7,548,930.76	39.61%	
SUBTOTAL		\$ 14,523,724.12	\$ 14,523,724.12	\$ 2,227,860.27	\$ 5,777,499.90	\$ 8,746,224.22	39.78%	
<u>TRANSFER OF FUNDS</u>								
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		\$ 14,523,724.12	\$ 14,523,724.12	\$ 2,227,860.27	\$ 5,777,499.90	\$ 8,746,224.22	39.78%	
ENDING FUND BALANCE PROJECTED TO 06/30/2014		\$ 1,240,682.72	\$ 1,262,682.72					
TOTAL APPROPRIATIONS AND PROJECTED FUND BALANCE		\$ 15,764,406.84	\$ 15,786,406.84					

Note 1: Budget Amendment needed.

**MONROE COUNTY SCHOOL BOARD**  
**OPERATING CASH - RECONCILIATION FOR THE MONTH OF DECEMBER 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>	\$59,432,986.24		<b>BOOK BALANCE</b>	\$58,748,750.66
<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>	\$36,330.53
<b>LESS:</b>			<b>DISBURSEMENT TIMING DIFFERENCE</b>	\$0.00
<b>OUTSTANDING CHECKS</b>	-\$647,905.05		<b>PAYROLL TIMING DIFFERENCE</b>	\$0.00
<b>OUTSTANDING ACH's</b>	\$0.00			
 <b>ADJUSTED BANK BALANCE</b>	 <b><u>\$58,785,081.19</u></b>		 <b>ADJUSTED BOOK BALANCE</b>	 <b><u>\$58,785,081.19</u></b>

DATE: 1/21/2014  
 PREPARED BY: Julie Davis

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

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

<b>Fund</b>	<b>Fund #</b>	<b>12/31/2013 Balance</b>	
<b>General Fund</b>	110	\$	31,486,436.49
<b>Debt Service Funds</b>	200	\$	2,870,950.33
<b>Capital Funds</b>	300	\$	19,879,659.55
<b>School Food Service</b>	410	\$	595,936.03
<b>Federal Funds</b>	420	\$	180,547.16
<b>Self Insurance Funds</b>	700	\$	3,567,595.59
<b>Pension Trust Fund</b>	800	\$	167,625.51
<b>TOTAL CASH</b>		<b>\$</b>	<b>58,748,750.66</b>



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

Investment Type	Fund	Fund #	31-Dec-13 SBA LGIP	31-Dec-13 SBA Fund B	31-Dec-13 Balance	Dec-13 Interest
Cash	General Fund - Food & Service - Federal	0110 - 0410 - 0420	\$0.00	\$0.00	\$58,748,750.66	\$23,392.34
<b>TOTAL FSB</b>					<b>\$58,748,750.66</b>	<b>\$23,392.34</b>
COPS	COPS 2010A	376	\$0.00	\$0.00	\$1,001,129.43	\$41.25
<b>TOTAL BoA</b>					<b>\$1,001,129.43</b>	<b>\$41.25</b>
SBA (321)	General Fund	110	\$1,249.25	\$3,148.83	\$4,398.08	\$0.16
SBA (321)	2 Mill Fund 04-05	375	\$1,129.45	\$2,849.84	\$3,979.29	\$0.15
SBA (321)	2 Mill Fund 05-06	376	\$8,205.20	\$20,703.53	\$28,908.73	\$1.07
SBA (321)	2 Mill Fund 06-07	377	\$3,673.64	\$9,269.39	\$12,943.03	\$0.48
SBA (321)	Half Cent Sales Tax Fund	391	\$20,007.40	\$50,482.32	\$70,489.72	\$2.60
SBA (321)	FEMA Reimbursement	394	\$2,161.15	\$5,453.10	\$7,614.25	\$0.28
SBA (321)	Workmans Comp Fund	710	\$7,447.32	\$18,791.26	\$26,238.58	\$0.96
<b>Subtotal - SBA (321)</b>			<b>\$43,873.41</b>	<b>\$110,698.27</b>	<b>\$154,571.68</b>	<b>\$5.70</b>
SBA (324)	Pension Trust Fund	800	\$380.15	\$958.42	\$1,338.57	\$0.05
SBA (325)	Project Account Revenue Bonds	396	\$12,622.68	\$31,848.89	\$44,471.57	\$1.63
SBA (326)	Revenue Bonds Cost of Issuance	296	\$178.28	\$82.70	\$260.98	\$0.03
SBA (327)	2007 Sales Tax Project Fund	399	\$15,243.63	\$38,462.31	\$53,705.94	\$1.97
SBA (328)	2007 Sales Tax Reserve Fund	399	\$2,848.27	\$7,195.35	\$10,043.62	\$0.39
<b>TOTAL - SBA</b>			<b>\$75,146.42</b>	<b>\$189,245.94</b>	<b>\$264,392.36</b>	<b>\$9.77</b>
COPS	COPS 2004A, Lease Payment	292		\$207.47	\$207.47	\$0.00
COPS	COPS 2004A, Cost of Issuance	292		\$87,386.32	\$87,386.32	\$0.72
COPS	QZAB 2005, Lease Payment	297		\$3,109,578.21	\$3,109,578.21	\$16,380.18
COPS	QZAB 2005, Project Fund	392		\$192,132.33	\$192,132.33	\$1.58
COPS	QZAB 2005, Cost of Issuance	297		\$111.45	\$111.45	\$0.00
COPS	QZAB 2005, Escrow Trust Fund	297		\$561,689.00	\$561,689.00	\$0.00
COPS	COPS 2010A, Lease Payment	293		\$4.64	\$4.64	\$0.00
COPS	COPS 2010A, Sinking Fund	293		\$6,353,844.67	\$6,353,844.67	\$52.23
COPS	COPS 2010A, Cost of Issuance	293		\$8,871.12	\$8,871.12	\$0.07
<b>TOTAL USBANK - COPS</b>					<b>\$10,313,825.21</b>	<b>\$16,434.78</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>\$11,595,337.50</b>	<b>\$16,485.80</b>
<b>TOTAL CASH &amp; INVESTMENTS</b>					<b>\$70,344,088.16</b>	<b>\$39,878.14</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) 12/2013 Interest, Dividends and Other Income \$16,380.18  
Net change in investment value (\$2,320.50)  
12/2013 - Total Investment Results **\$14,059.68**

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

(3) **SBA LGIP**  
Average Effective Maturity 54.0 Days  
Weighted Average Life 83.3 Days  
Credit Quality Composition 52.9% A-1+  
Credit Quality Composition 47.1% A-1  
As of 12/31/2013

**Fund B**  
All cash from paydowns on securities in Fund B are invested in AAA-rated money market funds pending monthly distribution to participant accounts in Florida Prime.  
This month, \$5.875 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 12/31/2013

(5) Fidelity Treasury Port I (WAM) 60 days average or less as of 12/31/2013  
Rating 1 Year # 59 out of 166 Instl U.S. Treasury MM  
5 Year # 4 out of 152 Instl U.S. Treasury MM  
10 Year # 3 out of 96 Instl U.S. Treasury MM

(6) Fidelity Governmental Fund 57 (WAM) 60 days average or less as of 12/31/2013  
Rating 1 Year # 93 out of 169 Instl U.S. Treasury MM  
5 Year # 12 out of 139 Instl U.S. Treasury MM  
10 Year # 5 out of 92 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	0.0494%
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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)	0.0437%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0452%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0444%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0445%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0443%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0441%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0439%

Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0448%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0440%
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)	0.0440%
Florida Prime	State Board of Administration - Local Government Surplus Funds Trust Fund	(3)	(3)	0.0466%

U.S. Bank	Fidelity Institutional Money Market Treasury Portfolio Class III	AAA-mf / AAAm	49 Days	0.0000%
U.S. Bank	Fidelity Treasury Port I	(5)	49 Days	0.0099%
U.S. Bank	Fidelity Treasury Port I - FNMA MTN (U.S. Government Issues)	AAA / AA+	Dec-13	6.3547%
U.S. Bank	Fidelity Treasury Port I	(5)	49 Days	0.0099%
U.S. Bank	Fidelity Treasury Port I	(5)	49 Days	0.0000%
U.S. Bank	US Treasury Notes State & Local Government		12/29/2020	0.0000%
U.S. Bank	Fidelity Governmental Fund 57	(6)	55 Days	0.0000%
U.S. Bank	Fidelity Governmental Fund 57	(6)	55 Days	0.0099%
U.S. Bank	Fidelity Governmental Fund 57	(6)	55 Days	0.0095%

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

**PURCHASING CARD REPORT**

**For the Month of December 2013**

DATE	VENDOR	DESCRIPTION	PURCHASER	ACCOUNT CODE						AMOUNT
				FUND	GENL	FUNC	OBJT	CNTR	PROJ	
7-Dec-13	Sheraton Atlanta Hotel	Lodging - Staff training	Head Start II	0420	1530	6400	0330	9112	9110	\$494.16
7-Dec-13	Sheraton Atlanta Hotel	Lodging - Staff training	Head Start II	0420	1530	6400	0330	9112	9110	\$494.16
16-Dec-13	Interest charged	Interest	Finance Department	0110	1530	7500	0730	9003	0001	\$10.31
<b>TOTAL</b>									<b>\$998.63</b>	