

FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF MONROE COUNTY
For the Fiscal Year Ended June 30, 2020

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Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

		PAGE NUMBER <u>FDOE</u>
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2020, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 8, 2020

Signature of District School Superintendent

Signature Date

DISTRICT SCHOOL BOARD OF MONROE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2020

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	135,745.00
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	75,447.00
Total Federal Direct	3100	211,192.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	217,426.00
National Forest Funds	3255	
Federal Through Local	3280	143,511.00
Miscellaneous Federal Through State	3299	344,943.00
Total Federal Through State and Local	3200	705,880.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	5,141,854.00
Workforce Development	3315	609,617.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	4,069.00
Diagnostic and Learning Resources Centers	3335	244,536.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	27,241.00
District Discretionary Lottery Funds	3344	8,913.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	9,730,046.00
Florida School Recognition Funds	3361	511,504.00
Voluntary Prekindergarten Program	3371	610,896.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	128,228.00
Total State	3300	17,240,154.00
<i>Local:</i>		
District School Taxes	3411	84,382,411.00
Tax Redemptions	3421	174,595.00
Payment in Lieu of Taxes	3422	112,745.00
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	261,411.00
Interest on Investments	3431	265,280.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	22,599.00
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	20,265.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	2,430.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	611,323.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	1,496.00
Transportation Services Rendered for School Activities	3492	76,459.00
Sale of Junk	3493	17,225.00
Receipt of Federal Indirect Cost Rate	3494	226,814.00
Other Miscellaneous Local Sources	3495	491,221.00
Refunds of Prior Year's Expenditures	3497	43,483.00
Collections for Lost, Damaged and Sold Textbooks	3498	1,114.00
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	86,710,871.00
Total Revenues	3000	104,868,097.00

DISTRICT SCHOOL BOARD OF MONROE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2020

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	41,777,678.00	13,501,539.00	13,494,723.00	2,391.00	1,239,860.00	272,425.00	704,607.00	70,993,223.00
Student Support Services	6100	3,729,481.00	1,216,876.00	343,177.00		6,782.00	2,477.00	2,938.00	5,301,731.00
Instructional Media Services	6200	450,952.00	145,361.00	4,177.00		1,284.00	25,671.00	2,406.00	629,851.00
Instruction and Curriculum Development Services	6300	1,426,646.00	424,012.00	62,605.00		26,022.00	774.00	830.00	1,940,889.00
Instructional Staff Training Services	6400	724,964.00	174,369.00	70,781.00		3,299.00		22,279.00	995,692.00
Instruction-Related Technology	6500	1,511,222.00	487,799.00	898.00		310.00	199.00		2,000,428.00
Board	7100	158,585.00	142,434.00	283,142.00		221.00		47,914.00	632,296.00
General Administration	7200	393,967.00	126,802.00	26,829.00		3,833.00		28,905.00	580,336.00
School Administration	7300	3,962,881.00	1,245,046.00	19,122.00		43,712.00	2,611.00	17,939.00	5,291,311.00
Facilities Acquisition and Construction	7410	282,861.00	88,949.00	561,994.00		554.00	360.00	3,592.00	938,310.00
Fiscal Services	7500	807,481.00	234,266.00	54,536.00		4,649.00		5,335.00	1,106,267.00
Food Services	7600	3,168.00	262.00						3,430.00
Central Services	7700	941,544.00	770,577.00	198,413.00	55.00	7,812.00	42,932.00	10,503.00	1,971,836.00
Student Transportation Services	7800	2,233,196.00	860,062.00	256,046.00	232,259.00	138,284.00	1,266.00	53,550.00	3,774,663.00
Operation of Plant	7900	250,052.00	86,013.00	6,995,505.00	1,995,346.00	36,429.00	1,313.00		9,364,658.00
Maintenance of Plant	8100	1,608,185.00	572,985.00	278,885.00	12,996.00	273,257.00	34,184.00	5,587.00	2,786,079.00
Administrative Technology Services	8200	290,153.00	86,708.00	2,644.00		1,000.00	1,793.00	834.00	383,132.00
Community Services	9100	367,298.00	115,051.00	4,704.00		9,688.00	345.00	9,420.00	506,506.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						47,144.00		47,144.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		60,920,314.00	20,279,111.00	22,658,181.00	2,243,047.00	1,796,996.00	433,494.00	916,639.00	109,247,782.00
Excess (Deficiency) of Revenues Over Expenditures									(4,379,685.00)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	23,196.00
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	6,007,060.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	6,007,060.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	(117,365.00)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(117,365.00)
Total Other Financing Sources (Uses)		5,912,891.00
Net Change In Fund Balance		1,533,206.00
Fund Balance, July 1, 2019	2800	6,716,267.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	450,907.00
Restricted Fund Balance	2720	315,471.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	223,311.00
Unassigned Fund Balance	2750	7,259,784.00
Total Fund Balances, June 30, 2020	2700	8,249,473.00

DISTRICT SCHOOL BOARD OF MONROE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES

Exhibit K-2
FDOE Page 4

For the Fiscal Year Ended June 30, 2020

Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	1,431,084.00
School Breakfast Reimbursement	3262	383,381.00
Afterschool Snack Reimbursement	3263	1,841.00
Child Care Food Program	3264	128,680.00
USDA-Donated Commodities	3265	
Cash in Lieu of Donated Foods	3266	257,637.00
Summer Food Service Program	3267	699,465.00
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	500.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,902,588.00
<i>State:</i>		
School Breakfast Supplement	3337	13,662.00
School Lunch Supplement	3338	23,140.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	36,802.00
<i>Local:</i>		
Interest on Investments	3431	21,016.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	59,987.00
Student Lunches	3451	395,226.00
Student Breakfasts	3452	49,974.00
Adult Breakfasts/Lunches	3453	25,065.00
Student and Adult á la Carte Fees	3454	271,299.00
Student Snacks	3455	
Other Food Sales	3456	10,077.00
Other Miscellaneous Local Sources	3495	40.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	832,684.00
Total Revenues	3000	3,772,074.00

DISTRICT SCHOOL BOARD OF MONROE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)

For the Fiscal Year Ended June 30, 2020

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	1,326,888.00
Employee Benefits	200	593,328.00
Purchased Services	300	188,794.00
Energy Services	400	91,381.00
Materials and Supplies	500	1,433,615.00
Capital Outlay	600	20,820.00
Other	700	19,102.00
Other Capital Outlay (Function 9300)	600	203,193.00
Total Expenditures		3,877,121.00
Excess (Deficiency) of Revenues Over Expenditures		(105,047.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(105,047.00)
Fund Balance, July 1, 2019	2800	1,181,077.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	54,002.00
Restricted Fund Balance	2720	1,022,028.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2020	2700	1,076,030.00

DISTRICT SCHOOL BOARD OF MONROE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS

For the Fiscal Year Ended June 30, 2020

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	1,585,217.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	1,585,217.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	52,216.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	2,062,230.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	81,501.00
English Literacy and Civics Education	3222	36,309.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,513,319.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	248,174.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	154,219.00
Twenty-First Century Schools - Title IV	3242	119,974.00
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	275,901.00
Total Federal Through State and Local	3200	4,543,843.00
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	6,129,060.00

DISTRICT SCHOOL BOARD OF MONROE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2020

Exhibit K-3
FDOE Page 7
Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	1,987,988.00	738,775.00	134,546.00		286,081.00	25,437.00	38,393.00	3,211,220.00
Student Support Services	6100	809,208.00	264,912.00	69,425.00		29,359.00	7,640.00		1,180,544.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	765,583.00	270,775.00	15,918.00	79.00	47,595.00	2,232.00	6,164.00	1,108,346.00
Instructional Staff Training Services	6400	187,727.00	47,685.00	82,724.00		12,354.00		499.00	330,989.00
Instruction-Related Technology	6500	987.00	178.00						1,165.00
Board	7100								0.00
General Administration	7200							226,814.00	226,814.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900			1,695.00					1,695.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						68,287.00		68,287.00
Total Expenditures		3,751,493.00	1,322,325.00	304,308.00	79.00	375,389.00	103,596.00	271,870.00	6,129,060.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2019	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2020	2700	0.00							

DISTRICT SCHOOL BOARD OF MONROE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2020

Exhibit K-4
FDOE Page 8
Fund 490

REVENUES	Account Number								
<i>Federal Through State and Local:</i>									
Federal Through Local	3280								
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								0.00
<i>State:</i>									
Other Miscellaneous State Revenues	3399								
<i>Local:</i>									
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local	3400								0.00
Total Revenues	3000								0.00
EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2019	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2020	2700								0.00

DISTRICT SCHOOL BOARD OF MONROE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2020

Exhibit K-5
FDOE Page 9
Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199							1,866,165.00	1,866,165.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322								0.00
SBE/COBI Bond Interest	3326								0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						243,850.00	503,282.00	747,132.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	243,850.00	503,282.00	747,132.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	243,850.00	2,369,447.00	2,613,297.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710						10,410,000.00		10,410,000.00
Interest	720						4,208,385.00	2,052,000.00	6,260,385.00
Dues and Fees	730						4,894.00	3,300.00	8,194.00
Other Debt Service	791								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	14,623,279.00	2,055,300.00	16,678,579.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	(14,379,429.00)	314,147.00	(14,065,282.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						14,606,230.00	1,934,698.00	16,540,928.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	14,606,230.00	1,934,698.00	16,540,928.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	14,606,230.00	1,934,698.00	16,540,928.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	226,801.00	2,248,845.00	2,475,646.00
Fund Balance, July 1, 2019	2800						5,163,893.00	18,218,921.00	23,382,814.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720						5,390,694.00	20,467,766.00	25,858,460.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	0.00	0.00	5,390,694.00	20,467,766.00	25,858,460.00

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199									660,531.00		660,531.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						267,221.00					267,221.00
Interest on Undistributed CO&DS	3325						7,958.00					7,958.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397				454,784.00							454,784.00
Other Miscellaneous State Revenues	3399									147,446.00		147,446.00
Total State Sources	3300	0.00	0.00	0.00	454,784.00	0.00	275,179.00	0.00	0.00	147,446.00	0.00	877,409.00
Local:												
District Local Capital Improvement Tax	3413							14,743,423.00				14,743,423.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									16,861,981.00		16,861,981.00
Tax Redemptions	3421							28,102.00				28,102.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431				2.00		26,249.00	158,279.00		758,088.00		942,618.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							49,964.00		35,181.00		85,145.00
Impact Fees	3496											0.00
Refunds of Prior Year's Expenditures	3497						5,436.00			11,118.00		16,554.00
Total Local Sources	3400	0.00	0.00	0.00	2.00	0.00	26,249.00	14,985,204.00	0.00	17,666,368.00	0.00	32,677,823.00
Total Revenues	3000	0.00	0.00	0.00	454,786.00	0.00	301,428.00	14,985,204.00	0.00	18,474,345.00	0.00	34,215,763.00
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630						4,995.00	14,860.00		42,390,558.00		42,410,413.00
Furniture, Fixtures and Equipment	640							1,592,502.00		2,589,840.00		4,182,342.00
Motor Vehicles (Including Buses)	650							847,845.00				847,845.00
Land	660									202,800.00		202,800.00
Improvements Other Than Buildings	670							629,898.00		238,092.00		867,990.00
Remodeling and Renovations	680				175,322.00			2,479,577.00		2,494,596.00		5,149,495.00
Computer Software	690							213,647.00		2,046,907.00		2,260,554.00
Charter School Local Capital Improvement	793											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						280.00					280.00
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	175,322.00	0.00	5,275.00	5,778,329.00	0.00	49,962,793.00	0.00	55,921,719.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	279,464.00	0.00	296,153.00	9,206,875.00	0.00	(31,488,448.00)	0.00	(21,705,956.00)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610									117,365.00		117,365.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117,365.00	0.00	117,365.00
Transfers Out: (Function 9700)												
To General Fund	910				(454,784.00)			(5,536,319.00)		(15,956.00)		(6,007,059.00)
To Debt Service Funds	920							(3,789,020.00)		(12,751,908.00)		(16,540,928.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(454,784.00)	0.00	0.00	(9,325,339.00)	0.00	(12,767,864.00)	0.00	(22,547,987.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(454,784.00)	0.00	0.00	(9,325,339.00)	0.00	(12,650,499.00)	0.00	(22,430,622.00)
Net Change in Fund Balances		0.00	0.00	0.00	(175,320.00)	0.00	296,153.00	(118,464.00)	0.00	(44,138,947.00)	0.00	(44,136,578.00)
Fund Balance, July 1, 2019	2800				190,641.00		1,569,347.00	6,038,635.00		68,100,417.00		75,899,040.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				15,321.00		1,865,500.00	5,920,171.00		23,961,470.00		31,762,462.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2020	2700	0.00	0.00	0.00	15,321.00	0.00	1,865,500.00	5,920,171.00	0.00	23,961,470.00	0.00	31,762,462.00

DISTRICT SCHOOL BOARD OF MONROE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2020

Exhibit K-7
FDOE Page 12
Fund 000

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00							
EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2019	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2020	2700	0.00							

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2019	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2020	2780								0.00

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	1,308,143.00	142,343.00	13,307,375.00					14,757,861.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		1,308,143.00	142,343.00	13,307,375.00	0.00	0.00	0.00	0.00	14,757,861.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	100,110.00							100,110.00
Employee Benefits	200	42,667.00	20,527.00	100,109.00					163,303.00
Purchased Services	300	362,526.00	128,669.00	32,340.00					523,535.00
Energy Services	400			1,383,128.00					1,383,128.00
Materials and Supplies	500	983.00							983.00
Capital Outlay	600			3,765.00					3,765.00
Other	700	498,894.00		817.00					499,711.00
Depreciation and Amortization Expense	780			12,561,517.00					12,561,517.00
Total Operating Expenses		1,005,180.00	149,196.00	14,081,676.00	0.00	0.00	0.00	0.00	15,236,052.00
Operating Income (Loss)		302,963.00	(6,853.00)	(774,301.00)	0.00	0.00	0.00	0.00	(478,191.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	65,024.00	8,834.00	73,555.00					147,413.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440			50,000.00					50,000.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740	527,608.00	8,943.00	96,189.00					632,740.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		592,632.00	17,777.00	219,744.00	0.00	0.00	0.00	0.00	830,153.00
Income (Loss) Before Operating Transfers		895,595.00	10,924.00	(554,557.00)	0.00	0.00	0.00	0.00	351,962.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		895,595.00	10,924.00	(554,557.00)	0.00	0.00	0.00	0.00	351,962.00
Net Position, July 1, 2019	2880	1,588,243.00	551,071.00	3,401,546.00					5,540,860.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2020	2780	2,483,838.00	561,995.00	2,846,989.00					5,892,822.00

DISTRICT SCHOOL BOARD OF MONROE COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
June 30, 2020

ASSETS	Account Number	Beginning Balance July 1, 2019	Additions	Deductions	Ending Balance June 30, 2020
Cash	1110	1,289,060.00	2,974,523.00	2,801,918.00	1,461,665.00
Investments	1160	532,620.00	360.00		532,980.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		1,821,680.00	2,974,883.00	2,801,918.00	1,994,645.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290	1,821,680.00	2,116,348.00	1,943,383.00	1,994,645.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		1,821,680.00	2,116,348.00	1,943,383.00	1,994,645.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

	Account Number	Governmental Activities Total Balance [1] June 30, 2020	Business-Type Activities Total Balance [1] June 30, 2020	Total	Governmental Activities - Debt Principal Payments 2019-20	Governmental Activities - Principal Due Within One Year 2020-21	Governmental Activities - Debt Interest Payments 2019-20	Governmental Activities - Interest Due Within One Year 2020-21
Notes Payable	2310			0.00				
Obligations Under Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	72,349,790.00		72,349,790.00	10,020,000.00	10,267,000.00	2,734,035.00	2,486,822.00
Total Bonds Payable	2320	72,349,790.00	0.00	72,349,790.00	10,020,000.00	10,267,000.00	2,734,035.00	2,486,822.00
Liability for Compensated Absences	2330	7,048,929.00		7,048,929.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342	4,842,000.00		4,842,000.00		4,842,000.00		
Qualified School Construction Bonds (QSCB) Payable	2343	70,104,173.00		70,104,173.00	390,000.00	405,000.00	1,474,350.00	1,458,750.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	74,946,173.00	0.00	74,946,173.00	390,000.00	5,247,000.00	1,474,350.00	1,458,750.00
Estimated Liability for Long-Term Claims	2350	3,751,340.00		3,751,340.00				
Net Other Postemployment Benefits Obligation	2360	6,750,637.00		6,750,637.00				
Net Pension Liability	2365	64,887,801.00		64,887,801.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		229,734,670.00	0.00	229,734,670.00	10,410,000.00	15,514,000.00	4,208,385.00	3,945,572.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2020, including discounts and premiums.

DISTRICT SCHOOL BOARD OF MONROE COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2020

Exhibit K-12

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CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2019	Returned To FDOE	Revenues 2019-20	Expenditures 2019-20	Flexibility [1] 2019-20	Unexpended June 30, 2020
Class Size Reduction Operating Funds (3355)	94740			9,730,046.00	9,730,046.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	19,460.00		255,583.00	219,412.00		55,631.00
Florida School Recognition Funds (3361)	92040	5,101.00		511,504.00	510,637.00		5,968.00
Instructional Materials (FEFP Earmark) [2]	90880	0.00		703,816.00	633,951.00		69,865.00
Library Media (FEFP Earmark) [2]	90881	20,000.00		37,688.00	25,414.00		32,274.00
Mental Health Assistance (FEFP Earmark)	90280			301,236.00	301,236.00		0.00
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800			483,288.00	483,288.00		0.00
Safe Schools (FEFP Earmark) [4]	90803			753,300.00	753,300.00		0.00
Student Transportation (FEFP Earmark)	90830			1,044,638.00	1,044,638.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280			1,833,845.00	1,749,150.00		84,695.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580			159,571.00	159,571.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440			605,162.00	605,162.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			5,734.00	5,734.00		0.00

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.

[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[3] Expenditures for designated low-performing elementary schools should be included in expenditures.

[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF MONROE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2020

Exhibit K-13

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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	914,061.00	18,220.00		932,281.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	914,061.00			914,061.00
Natural Gas - All Functions	411				0.00
Natural Gas - <i>Functions 7900 & 8100</i>	411				0.00
Bottled Gas - All Functions	421	4,969.00	6,237.00		11,206.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	4,969.00			4,969.00
Electricity - All Functions	430	1,990,377.00	85,116.00		2,075,493.00
Electricity - <i>Functions 7900 & 8100</i>	430	1,990,377.00			1,990,377.00
Heating Oil - All Functions	440				0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440				0.00
Gasoline - All Functions	450	71,042.00	29.00	79.00	71,150.00
Gasoline - <i>Functions 7900 & 8100</i>	450	12,263.00			12,263.00
Diesel Fuel - All Functions	460	176,658.00			176,658.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	733.00			733.00
Other Energy Services - All Functions	490				0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490				0.00
Subtotal - Functions 7900 & 8100		2,922,403.00	0.00	0.00	2,922,403.00
Total - All Functions		3,157,107.00	109,602.00	79.00	3,266,788.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450				0.00
Diesel Fuel	460				0.00
Oil and Grease	540				0.00
Total		0.00		0.00	0.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651			508,528.00	508,528.00

DISTRICT SCHOOL BOARD OF MONROE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2020

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	32,566.00	12,945.00		45,511.00
Technology-Related Repairs and Maintenance	359				0.00
Technology-Related Rentals	369	146,163.00	3,494.00		149,657.00
Telephone and Other Data Communication Services	379	319,397.00			319,397.00
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9	4,402.00	3,781.00		8,183.00
Technology-Related Library Books	619				0.00
Noncapitalized Computer Hardware	644	43,887.00	5,294.00	1,869,417.00	1,918,598.00
Technology-Related Noncapitalized Fixtures and Equipment	649	6,939.00	2,965.00	215,960.00	225,864.00
Noncapitalized Software	692	175,416.00	9,010.00	2,260,554.00	2,444,980.00
Miscellaneous Technology-Related	799				0.00
Total		728,770.00	37,489.00	4,345,931.00	5,112,190.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	12,090.00	10,985.00	315,680.00	338,755.00
Technology-Related Capitalized Fixtures and Equipment	648	5,446.00	10,475.00	371,442.00	387,363.00
Capitalized Software	691				0.00
Total		17,536.00	21,460.00	687,122.00	726,118.00

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF MONROE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2020

Exhibit K-13
FDOE Page 20

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
<i>Professional and Technical Services:</i>					
Subawards Under Subagreements - First \$25,000	311				0.00
Subawards Under Subagreements - In Excess of \$25,000	312	52,332.00			52,332.00
<i>Other Purchased Services:</i>					
Subawards Under Subagreements - First \$25,000	391				0.00
Subawards Under Subagreements - In Excess of \$25,000	392				0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	99,935.00
Food	570	1,120,616.00
Donated Foods	580	

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	28,127,348.00	467,654.00	28,595,002.00
Basic Programs 101, 102 and 103 (Function 5100)	140	48,474.00		48,474.00
Basic Programs 101, 102 and 103 (Function 5100)	750	405,061.00		405,061.00
Total Basic Program Salaries		28,580,883.00	467,654.00	29,048,537.00
Other Programs 130 (ESOL) (Function 5100)	120	8,568,902.00	80,250.00	8,649,152.00
Other Programs 130 (ESOL) (Function 5100)	140	35,191.00		35,191.00
Other Programs 130 (ESOL) (Function 5100)	750	69,101.00	10,312.00	79,413.00
Total Other Program Salaries		8,673,194.00	90,562.00	8,763,756.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750			0.00
Total ESE Program Salaries		0.00	0.00	0.00
Career Program 300 (Function 5300)	120	902,418.00		902,418.00
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	9,178.00		9,178.00
Total Career Program Salaries		911,596.00	0.00	911,596.00
TOTAL		38,165,673.00	558,216.00	38,723,889.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	650,812.00	2,847.00	653,659.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
<i>I. Instruction:</i>						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	12,084,273.00	642,307.00		190,346.00	22,610.00	12,939,536.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Capital Projects Funds	3XX					409,888.00	409,888.00
Total Charter School Distributions		12,084,273.00	642,307.00	0.00	190,346.00	432,498.00	13,349,424.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2019	Earnings 2019-20	Expenditures 2019-20	Unexpended June 30, 2020
Earnings, Expenditures and Carryforward Amounts:			217,426.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services			217,426.00	
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			217,426.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2020</i>		
Total Assets and Deferred Outflows of Resources	100	13,290,759.00
Total Liabilities and Deferred Inflows of Resources	100	5,041,286.00

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Prekindergarten	5500	438,645.00	190,949.00			4,240.00	1,323.00	2,806.00	637,963.00
Student Support Services	6100	18,323.00	6,654.00						24,977.00
Instructional Media Services	6200					19,946.00			19,946.00
Instruction and Curriculum Development Services	6300	45,654.00	14,738.00						60,392.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500	188.00	34.00						222.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		502,810.00	212,375.00	0.00	0.00	24,186.00	1,323.00	2,806.00	743,500.00

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

DISTRICT SCHOOL BOARD OF _____ COUNTY

Form PC-3
Exhibit K-15
FDOE Page 23

SCHEDULE 3
SCHOOL PROGRAM COST REPORT
GENERAL FUND____ SPECIAL REVENUE FUNDS____

NOTE: USE WHOLE DOLLARS ONLY.
REPORT NOT ACCEPTABLE WITH CENTS OR .00

REPORTING PERIOD: For the Fiscal Year Ended June 30, _____

[illegible]

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:

6100-Student Support Services	\$	6200-Instructional Media Services	\$	6300-Instr. & Curriculum Development	\$
6400-Instructional Staff Training	\$	6500-Instruction-Related Technology	\$	7300-School Administration	\$
7400-Facilities Acquisition	\$	7700-Central Services	\$	7900-Operation of Plant	\$
8100-Maintenance of Plant	\$	8200-Administrative Technology Services	\$		

*Include Energy Services

SCHEDULE 4
DISTRICT AGGREGATE PROGRAM COST REPORT
GENERAL FUND____ SPECIAL REVENUE FUNDS____

NOTE: USE WHOLE DOLLARS ONLY.
REPORT NOT ACCEPTABLE WITH CENTS OR .00

REPORTING PERIOD: For the Fiscal Year Ended June 30, _____

PROGRAM	DIRECT COSTS						INDIRECT COSTS		TOTAL PROGRAM COSTS	GENERAL FUND ONLY
	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES *	MATERIALS & SUPPLIES	OTHER	CAPITAL OUTLAY	SCHOOL INDIRECT	DISTRICT INDIRECT		STAFF UNITS (X.XX)
Transportation										
Food Service										

DISTRICT INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:					
6100-Student Support Svcs.	\$	6200-Instr. Media Svcs.	\$	6300-Instr. & Curriculum Dev.	\$
6400-Instr.Staff Training	\$	6500-Instr.-Related Tech.	\$	7100-Board	\$
7200-General Admin.	\$	7400-Facilities Acquisition	\$	7500-Fiscal Svcs.	\$
7700-Central Services	\$				
7900-Operation of Plant	\$				
8100-Maint. Of Plant	\$				
8200-Admin. Tech. Services	\$				

*Include Energy Services

Recreational & Enrichment	
Others, Specify	
Nonprogram Capital Expenditure	
Community Services	
Transfers	
Adjustment for Rounding	
TOTAL	

**MONROE COUNTY
DISTRICT SCHOOL BOARD**

Exhibit K-17
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Expenditures
Clustered			
Child Nutrition Cluster:			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	20002	383,380.67
National School Lunch Program	10.555 (2)(A)	20001, 20003	1,681,599.75
Summer Food Service Program for Children	10.559	20006, 20007	699,464.79
Total Child Nutrition Cluster			2,764,445.21
Special Education Cluster:			
United States Department of Education:			
Special Education - Grants to States:			
Florida Department of Education	84.027A	263	1,988,702.81
University of South Florida	84.027A	N/A	750.00
School Board of Highlands County	84.027A	280	-
Total Special Education - Grants to States			1,989,452.81
Special Education - Preschool Grants:			
Florida Department of Education	84.173	267	73,527.07
Total Special Education Cluster			2,062,979.88
Not Clustered			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
HealthierUS School Challenge	10.543	N/A	500.00
Florida Department of Health:			
Child and Adult Care Food Program	10.558	A-4374	137,641.93
Total United States Department of Agriculture			138,141.93
United States Department of Education:			
Impact Aid	84.041	N/A	135,745.21
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	N/A	75,447.00
Florida Department of Education:			
Adult Education - Basic Grants to States	84.002	191, 193	117,809.80
Title I Grants to Local Educational Agencies	84.010	212, 226	1,513,319.39
Career and Technical Education - Basic Grants to States	84.048	161	52,216.46
Education for Homeless Children and Youth	84.196	127	38,325.89
Charter Schools	84.282	298	-
21st Century Community Learning Centers	84.287	244	165,257.90
Rural Education	84.358	110	-
English Language Acquisition State Grants	84.365	102	186,853.54
Supporting Effective Instruction State Grants	84.367	224	248,174.41
Student Support and Academic Enrichment Program	84.424	241	119,973.77
Immediate Aid to Restart School Operations	84.938B	105	344,193.09
Hurricane Ed Recovery Assistance for Homeless Children & Youth	84.938B	107	39,682.35
Temporary Emergency Impact Aid for Displaced Students	84.938C	N/A	-
Total United States Department of Education			3,036,998.81
United States Department of Health and Human Services:			
Head Start	93.6 (3)	N/A	1,585,217.46
United States Department of the Interior:			
Monroe County Board of County Commissioners:			
National Wildlife Refuge Fund	15.659	N/A	143,511.11
United States Department of Homeland Security:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	660,530.61
Total Expenditures of Federal Awards			10,391,825.01

Notes:

(1)

Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Monroe County District School Board under programs of the Federal government for the fiscal year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

(2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.

(4) Noncash Assistance: National School Lunch Program - Includes cash in lieu of donated food of \$257,637.17 and \$0 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

(5)

Head Start. Expenditures include \$128,988.75 for grant number/program year 04CH4752/05 and \$1,456,228.71 for grant number/program year 04CH011179-01.

(6) FEMA: Miscellaneous Federal Direct Grant was awarded in the fiscal year ended June 30, 2019. Revenue for the fiscal year 2019/20 was \$35,181.49. Expenditures for the fiscal year 2019/20 were \$238,092.00.