

Office of Superintendent of Schools  
Board Meeting of March 7, 2012

February 22, 2012

Financial Services  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD  
ENDING JANUARY 2012**

**COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS**

**LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

The Monthly Financial Report for the period ending January 2012 is presented to the Board.

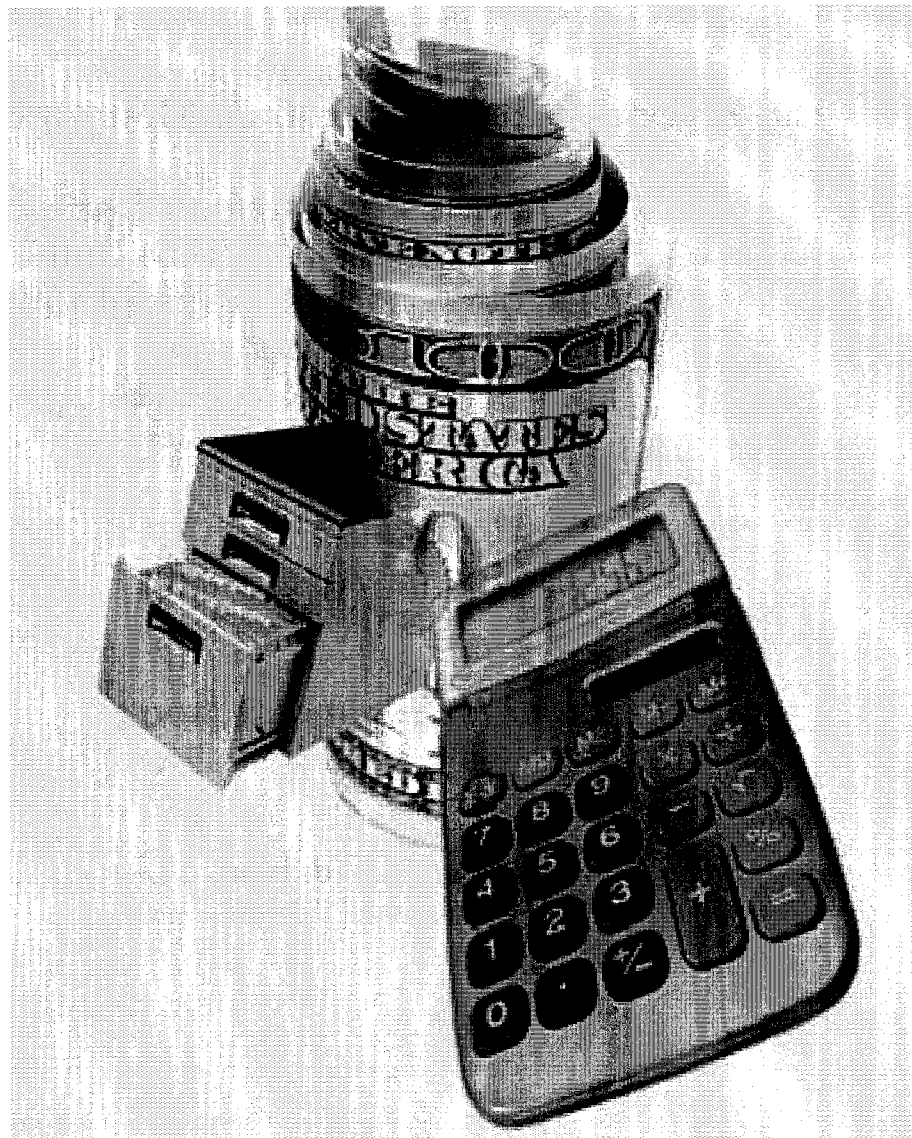
The report contains the Statement of Operations for the General, Food Service and Capital Projects Funds.

Copies of the Monthly Financial Report for the period ending January 2012 will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Monthly Financial Report for the period ending January 2012.

**E-1**

**Monthly Financial Report - *Unaudited*  
For the Period Ending January 2012**



**Financial Services  
Office of the Controller**

**Board Meeting of March 7, 2012**

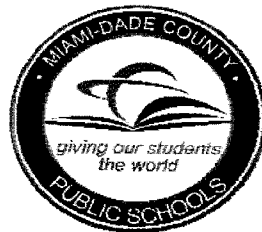
# **Miami-Dade County Public Schools**

## **The School Board of Miami-Dade County, Florida**

Ms. Perla Tabares Hantman, Chair  
Dr. Lawrence S. Feldman, Vice Chair  
Dr. Dorothy Bendross-Mindingall  
Mr. Carlos L. Curbelo  
Mr. Renier Diaz de la Portilla  
Dr. Wilbert "Tee" Holloway  
Dr. Martin Karp  
Dr. Marta Pérez  
Ms. Raquel A. Regalado

**Superintendent of Schools**  
Mr. Alberto M. Carvalho

**Student Advisor**  
Ms. Hope Wilcox



**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
January 2012**

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending January and the thirty-one weeks ending January 27, 2012 indicating appropriations in the 2011-12 budget, revenues and expenditures to date by funds and other related financial data.

**Recommends:** The report be accepted and placed on file.

Respectfully submitted,

  
\_\_\_\_\_  
Alberto M. Carvalho  
Superintendent

**Prepared by:**

  
\_\_\_\_\_  
Connie Pou, C.P.A.  
Controller

**Reviewed by:**

  
\_\_\_\_\_  
Richard H. Hinds, Ed.D.  
Chief Financial Officer

**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
January 2012**

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The School Board of Miami-Dade County, Florida  
 Statement of Operations (Unaudited)  
 GENERAL FUND (\$000)  
 Thirty-one Weeks Ended January 27, 2012

Description	Adopted Budget	Amended Budget <sup>(1)</sup>	Current Month Actual	YTD Actual	% of YTD Actual to Amended Budget	Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
<b>REVENUES</b>								
STATE SOURCES	\$ 1,097,037	\$ 1,061,039	\$ 84,042	\$ 619,415	58%	\$ 659,670	\$ (41,255)	(6%)
FEDERAL SOURCES	17,461	17,461	1,063	3,091	18%	2,433	658	27%
LOCAL SOURCES	1,282,070	1,291,599	329,113	992,261	77%	1,012,194	(19,933)	(2%)
TRANSFERS IN	138,065	138,065	3,269	63,050	46%	63,355	(305)	(0%)
<b>TOTAL REVENUES</b>	<b>\$ 2,644,633</b>	<b>\$ 2,608,184</b>	<b>\$ 417,487</b>	<b>\$ 1,675,817</b>	<b>67%</b>	<b>\$ 1,737,653</b>	<b>\$ (60,836)</b>	<b>(4%)</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,768,170	\$ 1,773,315	\$ 192,115	\$ 930,788	52%	\$ 916,863	\$ 13,925	2%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	126,153	118,009	14,258	70,787	60%	35,546	35,241	99%
TRANSPORTATION	70,228	75,452	9,977	42,721	57%	42,669	(146)	(0%)
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 1,964,551</b>	<b>\$ 1,966,776</b>	<b>\$ 213,350</b>	<b>\$ 1,044,296</b>	<b>53%</b>	<b>\$ 995,278</b>	<b>\$ 49,018</b>	<b>5%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	363,055	324,621	31,733	181,168	56%	192,235	(1,067)	(1%)
SCHOOL ADMINISTRATION	172,032	152,378	15,828	86,578	57%	89,779	(3,201)	(4%)
COMMUNITY SERVICES	30,282	19,817	2,714	15,087	78%	15,689	(602)	(4%)
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 2,519,920</b>	<b>\$ 2,463,792</b>	<b>\$ 263,625</b>	<b>\$ 1,337,129</b>	<b>54%</b>	<b>\$ 1,292,981</b>	<b>\$ 44,148</b>	<b>3%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 17,668	\$ 21,864	\$ 2,114	\$ 12,823	59%	\$ 11,085	\$ 1,738	16%
INSTRUCTIONAL STAFF TRAINING	2,899	4,022	209	1,749	43%	1,776	(27)	(2%)
INSTRUCTION RELATED TECHNOLOGY	23,842	25,176	2,456	14,267	57%	15,049	(782)	(5%)
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 44,409</b>	<b>\$ 51,062</b>	<b>\$ 4,779</b>	<b>\$ 28,839</b>	<b>56%</b>	<b>\$ 27,910</b>	<b>\$ 929</b>	<b>3%</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 2,564,029</b>	<b>\$ 2,514,854</b>	<b>\$ 268,404</b>	<b>\$ 1,365,968</b>	<b>54%</b>	<b>\$ 1,320,891</b>	<b>\$ 45,077</b>	<b>3%</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,971	\$ 10,102	\$ 925	\$ 5,715	57%	\$ 7,111	\$ (1,396)	(20%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	49,671	56,170	1,275	25,762	46%	27,235	(1,473)	(5%)
ADMINISTRATIVE TECHNOLOGY SERVICES	2,050	3,421	238	2,102	61%	665	1,537	272%
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 64,732</b>	<b>\$ 69,693</b>	<b>\$ 2,438</b>	<b>\$ 33,579</b>	<b>48%</b>	<b>\$ 34,911</b>	<b>\$ (1,332)</b>	<b>(4%)</b>
<b>GENERAL ADMINISTRATION</b>								
SCHOOL BOARD								
BOARD OFFICE	\$ 2,963	\$ 2,416	\$ 262	\$ 1,619	67%	\$ 1,528	\$ 91	6%
BOARD ATTORNEY	2,269	2,443	244	1,332	55%	1,340	(8)	(1%)
OTHER (includes inspector general & independent auditors)	1,547	762	25	584	77%	442	142	32%
GENERAL ADMINISTRATION								
SUPERINTENDENT'S OFFICE	932	932	103	529	57%	549	(20)	(4%)
OTHER GENERAL ADMINISTRATION	3,398	3,819	362	2,143	56%	2,788	(645)	(23%)
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>\$ 11,109</b>	<b>\$ 10,372</b>	<b>\$ 996</b>	<b>\$ 6,207</b>	<b>60%</b>	<b>\$ 6,647</b>	<b>\$ (440)</b>	<b>(7%)</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 2,638,870</b>	<b>\$ 2,594,925</b>	<b>\$ 271,838</b>	<b>\$ 1,405,754</b>	<b>54%</b>	<b>\$ 1,362,449</b>	<b>\$ 43,305</b>	<b>3%</b>
DEBT SERVICE (includes interest expense)	620	254	-	109	43%	494	(385)	(78%)
TRANSFERS OUT	-	12,000	-	-	0%	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,640,490</b>	<b>\$ 2,607,179</b>	<b>\$ 271,838</b>	<b>\$ 1,405,863</b>	<b>54%</b>	<b>\$ 1,362,943</b>	<b>\$ 42,920</b>	<b>3%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (95,857)</b>	<b>\$ (99,016)</b>	<b>\$ 145,949</b>	<b>\$ 270,954</b>				
<b>Beginning Fund Balance</b>	<b>221,712</b>	<b>221,712</b>						
<b>Less: Rebudgets, Reserves, Encumbrances &amp; Commitments</b>	<b>(42,224)</b>	<b>(42,224)</b>						
<b>Unappropriated Fund Balance</b>	<b>\$ 83,631</b>	<b>\$ 80,473</b>						

(1) The represents the budget as amended at the School Board meeting on February 15, 2012.  
 Sources: Offices of the Controller and Budget Management



The School Board of Miami-Dade County, Florida  
Statement of Operations  
Unaudited (\$000)

FOOD SERVICE FUND  
Thirty-one Weeks Ended January 27, 2012

Description	Adopted Budget		Amended Budget		Current Month Actual		Year-To-Date Actual		Projected Annual		Variance Favorable		Year-To-Date Actual		Difference Increase/Decrease		%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	2011-12	2011-12	2011-12	2011-12	Actual	2011-12	Actual	2011-12	% Annual	% Annual	(Unfavorable)	%	2010-11	2010-11	Increase/Decrease	Increase/Decrease																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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Local Sources:																		Food Sales	\$ 28,200	\$ 28,451	\$ 2,392	\$ 16,979					54%	\$ 29,451	100%	\$ -	0%	\$ 17,034	\$ (1,055)	(6%)	Interest	11	7	2	6					88%	7	100%	-	0%	7	(1)	(14%)	Other	-	-	-	-					-	-	-	-	-	-	-	-	Total Local Sources	28,211	28,458	2,394	16,985					54%	29,458	100%	-	0%	17,041	(1,056)	(6%)	State Sources:																	State Reimbursements	2,033	2,261	188	1,319					58%	2,261	100%	-	0%	1,246	73	6%	Other	15	15	-	-					0%	15	100%	-	0%	-	-	-	Total State Sources	2,048	2,276	188	1,319					58%	2,276	100%	-	0%	1,246	73	6%	Federal Sources:																	Federal Reimbursement	109,946	111,993	10,669	60,664	(1)				54%	111,993	100%	-	0%	58,392	2,172	4%	Value of Fed. Commodities Received	7,500	7,500	723	6,348	(9)				71%	7,500	100%	-	0%	6,015	(667)	(11%)	Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374						
Food Sales	\$ 28,200	\$ 28,451	\$ 2,392	\$ 16,979					54%	\$ 29,451	100%	\$ -	0%	\$ 17,034	\$ (1,055)	(6%)	Interest	11	7	2	6					88%	7	100%	-	0%	7	(1)	(14%)	Other	-	-	-	-					-	-	-	-	-	-	-	-	Total Local Sources	28,211	28,458	2,394	16,985					54%	29,458	100%	-	0%	17,041	(1,056)	(6%)	State Sources:																	State Reimbursements	2,033	2,261	188	1,319					58%	2,261	100%	-	0%	1,246	73	6%	Other	15	15	-	-					0%	15	100%	-	0%	-	-	-	Total State Sources	2,048	2,276	188	1,319					58%	2,276	100%	-	0%	1,246	73	6%	Federal Sources:																	Federal Reimbursement	109,946	111,993	10,669	60,664	(1)				54%	111,993	100%	-	0%	58,392	2,172	4%	Value of Fed. Commodities Received	7,500	7,500	723	6,348	(9)				71%	7,500	100%	-	0%	6,015	(667)	(11%)	Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																								
Interest	11	7	2	6					88%	7	100%	-	0%	7	(1)	(14%)	Other	-	-	-	-					-	-	-	-	-	-	-	-	Total Local Sources	28,211	28,458	2,394	16,985					54%	29,458	100%	-	0%	17,041	(1,056)	(6%)	State Sources:																	State Reimbursements	2,033	2,261	188	1,319					58%	2,261	100%	-	0%	1,246	73	6%	Other	15	15	-	-					0%	15	100%	-	0%	-	-	-	Total State Sources	2,048	2,276	188	1,319					58%	2,276	100%	-	0%	1,246	73	6%	Federal Sources:																	Federal Reimbursement	109,946	111,993	10,669	60,664	(1)				54%	111,993	100%	-	0%	58,392	2,172	4%	Value of Fed. Commodities Received	7,500	7,500	723	6,348	(9)				71%	7,500	100%	-	0%	6,015	(667)	(11%)	Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																									
Other	-	-	-	-					-	-	-	-	-	-	-	-	Total Local Sources	28,211	28,458	2,394	16,985					54%	29,458	100%	-	0%	17,041	(1,056)	(6%)	State Sources:																	State Reimbursements	2,033	2,261	188	1,319					58%	2,261	100%	-	0%	1,246	73	6%	Other	15	15	-	-					0%	15	100%	-	0%	-	-	-	Total State Sources	2,048	2,276	188	1,319					58%	2,276	100%	-	0%	1,246	73	6%	Federal Sources:																	Federal Reimbursement	109,946	111,993	10,669	60,664	(1)				54%	111,993	100%	-	0%	58,392	2,172	4%	Value of Fed. Commodities Received	7,500	7,500	723	6,348	(9)				71%	7,500	100%	-	0%	6,015	(667)	(11%)	Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																										
Total Local Sources	28,211	28,458	2,394	16,985					54%	29,458	100%	-	0%	17,041	(1,056)	(6%)	State Sources:																	State Reimbursements	2,033	2,261	188	1,319					58%	2,261	100%	-	0%	1,246	73	6%	Other	15	15	-	-					0%	15	100%	-	0%	-	-	-	Total State Sources	2,048	2,276	188	1,319					58%	2,276	100%	-	0%	1,246	73	6%	Federal Sources:																	Federal Reimbursement	109,946	111,993	10,669	60,664	(1)				54%	111,993	100%	-	0%	58,392	2,172	4%	Value of Fed. Commodities Received	7,500	7,500	723	6,348	(9)				71%	7,500	100%	-	0%	6,015	(667)	(11%)	Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																											
State Sources:																	State Reimbursements	2,033	2,261	188	1,319					58%	2,261	100%	-	0%	1,246	73	6%	Other	15	15	-	-					0%	15	100%	-	0%	-	-	-	Total State Sources	2,048	2,276	188	1,319					58%	2,276	100%	-	0%	1,246	73	6%	Federal Sources:																	Federal Reimbursement	109,946	111,993	10,669	60,664	(1)				54%	111,993	100%	-	0%	58,392	2,172	4%	Value of Fed. Commodities Received	7,500	7,500	723	6,348	(9)				71%	7,500	100%	-	0%	6,015	(667)	(11%)	Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																												
State Reimbursements	2,033	2,261	188	1,319					58%	2,261	100%	-	0%	1,246	73	6%	Other	15	15	-	-					0%	15	100%	-	0%	-	-	-	Total State Sources	2,048	2,276	188	1,319					58%	2,276	100%	-	0%	1,246	73	6%	Federal Sources:																	Federal Reimbursement	109,946	111,993	10,669	60,664	(1)				54%	111,993	100%	-	0%	58,392	2,172	4%	Value of Fed. Commodities Received	7,500	7,500	723	6,348	(9)				71%	7,500	100%	-	0%	6,015	(667)	(11%)	Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																													
Other	15	15	-	-					0%	15	100%	-	0%	-	-	-	Total State Sources	2,048	2,276	188	1,319					58%	2,276	100%	-	0%	1,246	73	6%	Federal Sources:																	Federal Reimbursement	109,946	111,993	10,669	60,664	(1)				54%	111,993	100%	-	0%	58,392	2,172	4%	Value of Fed. Commodities Received	7,500	7,500	723	6,348	(9)				71%	7,500	100%	-	0%	6,015	(667)	(11%)	Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																																														
Total State Sources	2,048	2,276	188	1,319					58%	2,276	100%	-	0%	1,246	73	6%	Federal Sources:																	Federal Reimbursement	109,946	111,993	10,669	60,664	(1)				54%	111,993	100%	-	0%	58,392	2,172	4%	Value of Fed. Commodities Received	7,500	7,500	723	6,348	(9)				71%	7,500	100%	-	0%	6,015	(667)	(11%)	Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																																																															
Federal Sources:																	Federal Reimbursement	109,946	111,993	10,669	60,664	(1)				54%	111,993	100%	-	0%	58,392	2,172	4%	Value of Fed. Commodities Received	7,500	7,500	723	6,348	(9)				71%	7,500	100%	-	0%	6,015	(667)	(11%)	Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																																																																																
Federal Reimbursement	109,946	111,993	10,669	60,664	(1)				54%	111,993	100%	-	0%	58,392	2,172	4%	Value of Fed. Commodities Received	7,500	7,500	723	6,348	(9)				71%	7,500	100%	-	0%	6,015	(667)	(11%)	Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																																																																																																	
Value of Fed. Commodities Received	7,500	7,500	723	6,348	(9)				71%	7,500	100%	-	0%	6,015	(667)	(11%)	Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																																																																																																																		
Commodity Rebate & Other	450	600	4	362					72%	500	100%	-	0%	78	284	-	Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																																																																																																																																			
Total Federal Sources	117,896	119,993	11,396	68,274					65%	119,993	100%	-	0%	64,485	1,789	3%	Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																																																																																																																																																				
Total Revenues	\$ 148,155	\$ 151,727	\$ 13,978	\$ 83,578					55%	\$ 151,727	100%	\$ -	0%	\$ 82,772	\$ 806	1%	Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																																																																																																																																																																					
Beginning Fund Balance	15,043	15,043							100%	15,043	100%	-	-	-	-	-	Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																																																																																																																																																																																						
Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770							100%	166,770	100%	-	-	-	-	-	<b>EXPENDITURES</b>																		Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																																																																																																																																																																																																							
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Cost of Goods Used:																		Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																																																																																																																																																																																																																																										
Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,092	\$ 34,065	(2)				54%	\$ 62,548	100%	\$ -	0%	\$ 27,337	\$ 6,728	25%	Federal Commodities	7,200	6,000	669	4,694	(2,3)				78%	6,000	100%	-	0%	3,219	1,475	48%	Commodities Processing Cost	36	10	-	10					100%	10	100%	-	0%	27	(17)	(63%)	Other Nonfood Supplies	4,150	4,150	424	2,301	(2)				56%	4,150	100%	-	0%	2,408	(107)	(4%)	Salaries	41,241	41,241	3,696	22,050					53%	41,241	100%	-	0%	21,944	106	0%	Fringes	24,362	22,177	1,875	11,781					53%	22,177	100%	-	0%	12,506	(726)	(6%)	Energy Services	5,456	5,456	457	3,191					58%	5,456	100%	-	0%	3,107	84	3%	Purchased Services	4,513	4,448	366	2,482					56%	4,448	100%	-	0%	2,515	(33)	(1%)	Material & Supplies	781	1,081	84	630					49%	1,081	100%	-	0%	393	137	35%	Capital Outlay	1,500	1,836	547	1,241					88%	1,836	100%	-	0%	268	973	303%	Indirect Cost	2,267	2,200	191	1,181					54%	2,200	100%	-	0%	1,515	(435)	(27%)	Total Expenditures	\$ 148,005	\$ 151,146	\$ 14,400	\$ 83,526					55%	\$ 151,146	100%	\$ -	0%	\$ 76,340	\$ 8,186	11%	Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ (422)	\$ 52						\$ 581		\$ -		\$ 7,432	\$ (7,380)		Ending Fund Balance	\$ 16,193	\$ 16,624								\$ 16,624							Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)								(3,250)							Restricted Fund Balance	12,943	12,374								\$ 12,374																																																																																																																																																																																																																																																																																																																																												
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For (1-3): Refer to accompanying "Notes to Monthly Financial Report".

(4) The Statement of Operations is shown with comparative totals for fiscal year 2010-2011.

(5) This represents the adopted budget approved by the School Board on September 7, 2011.

(6) The number of operating days in the current month was 17 and year-to-date was 96 as compared to the prior year's year-to-date of 96.

(7) This represents the budget as amended at the School Board meeting on February 16, 2012.

Sources: Offices of the Controller, Budget Management and Food & Nutrition.



**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
January 2012**

**General Fund**

The General Fund is the primary operating fund of the School Board. General ad valorem tax revenues, revenues from the Florida Education Finance Program and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund.

1. Local property tax revenue is recorded on a cash basis. Comparison of the cash receipt figure to the budgeted annual total will enable the reader to determine the status of collections.
2. The following is a breakdown of commitments and encumbrances by expenditure type in the General Fund for the period ending January 27, 2012:

	<b>Commitments</b>		<b>Encumbrances</b>		<b>Totals</b>
Employee Benefits	\$ -		\$ 8,314,152		\$ 8,314,152
Purchased Services	203,366		125,630,173		125,833,539
Energy Services	-		35,120,002		35,120,002
Materials & Supplies	135,644		3,603,284		3,738,928
Capital Outlay	-		1,429,053		1,429,053
Other	-		646,736		646,736
<b>Total</b>	<b>\$ 339,010</b>		<b>\$ 174,743,400</b>		<b>\$ 175,082,410</b>

**Capital Projects Funds**

These funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities and their components.

1. Local property tax revenue is recorded on a cash basis. Comparison of the cash receipt figure to the budgeted annual total will enable the reader to determine the status of collections.
2. Retainage accruals are reported under the following expenditure categories for the period ending January 27, 2012:

Buildings and Additions	\$	4,211,965
Land		32,932
Improvements Other Than Buildings		593,603
Renovations		4,416,466
Equipment		-
<b>Total</b>	<b>\$</b>	<b>9,254,966</b>

**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
January 2012**

**Food Service Fund**

This fund is used to account for the schools' Food Service operations. Operating funds are received or generated from federal, state and local sources.

Average daily student participation of breakfasts and lunches increased .67% compared to 2010-11 fiscal year. The number of operating days in the current month was 17 and year-to-date was 96 as compared to 96 in the prior year.

Net encumbrances as of month end amounted to \$1,101,356 of which \$644,414 is attributable to Capital Outlay; \$109,081 is attributable to Material and Supplies; \$347,861 is attributable to Purchased Services; and \$0 is attributable to Energy Services.

1. Federal Reimbursement claims are made on the basis of an established rate from the State Department and calculated by the number of each type of meal served, according to the reports submitted by each school.
2. The inventory valuations were recorded as submitted and certified by the Administrative Director, Food and Nutrition Management, Directors for Operations, Coordinators for Food Service Finance, Production and Planning, and Food Service Managers.
3. Based on the Florida Department of Education Technical Assistance Note, the fair value of commodities is to be recognized as revenue in the period the commodities are received. Additionally, the Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions requires inventory to be reported under the category of nonspendable. At January 27, 2012 the commodity inventory balance was \$3,902,124.

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**Explanation of Variances (\$ in thousands)**

**General Fund**

**Revenues**

Transfers-in represent reimbursements to the General Fund from LOML (local optional millage levy) and PECO maintenance (capital funds) for certain capital outlay expenditures, maintenance and repairs as authorized by Section 1011.71 Florida Statutes. Additionally, as a result of a change in financial reporting as directed by the Florida Department of Education (DOE), charter school capital outlay funding is recorded in the Capital Funds and then the Capital Funds reimburse the General Fund through a transfer-in. Also, as a result of a legislative change allowing for flexibility in the use of LOML funds, the Capital Funds also reimburse the General Fund for property & casualty insurance expenditures. As of January 2012, reimbursements to the General Fund through transfers-in amounted to \$63,050 consisting of \$37,822, \$8,221, and \$17,007 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

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**Glossary of Terms**

The following definitions are offered to assist readers in understanding the meaning of the accounting terminology used throughout this report.

<b>Fund Accounting</b>	The accounts of the School Board are organized on the basis of funds or groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise the fund's assets, liabilities, fund balance, revenues and expenditures.
<b>Revenues</b>	Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.
<b>Expenditures</b>	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.
<b>Federal Commodities</b>	Are surplus food items distributed by the U.S. Department of Agriculture.
<b>Inventory</b>	The quantity of food, commodities and supplies acquired to maintain the on going needs of the Food Service Program.

## MIAMI-DADE COUNTY PUBLIC SCHOOLS ANTI-DISCRIMINATION POLICY

### *Federal and State Laws*

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

**Title VI of the Civil Rights Act of 1964** - prohibits discrimination on the basis of race, color, religion, or national origin.

**Title VII of the Civil Rights Act of 1964 as amended** - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of gender.

**Age Discrimination in Employment Act of 1967 (ADEA) as amended** - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

**The Equal Pay Act of 1963 as amended** - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

**Section 504 of the Rehabilitation Act of 1973** - prohibits discrimination against the disabled.

**Americans with Disabilities Act of 1990 (ADA)** - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

**The Family and Medical Leave Act of 1993 (FMLA)** - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

**The Pregnancy Discrimination Act of 1978** - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

**Florida Educational Equity Act (FEEA)** - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

**Florida Civil Rights Act of 1992** - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

**Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)** - Prohibits discrimination against employees or applicants because of genetic information.

*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 205.07 (Florida Statutes), which stipulate categorical preferences for employment.*

#### **In Addition:**

**School Board Policies 1362, 3362, 4362, and 5517** - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

*Revised: (07-11)*