Financial Services Richard H. Hinds, Chief Financial Officer

SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD

**ENDING FEBRUARY 2012** 

COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

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

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

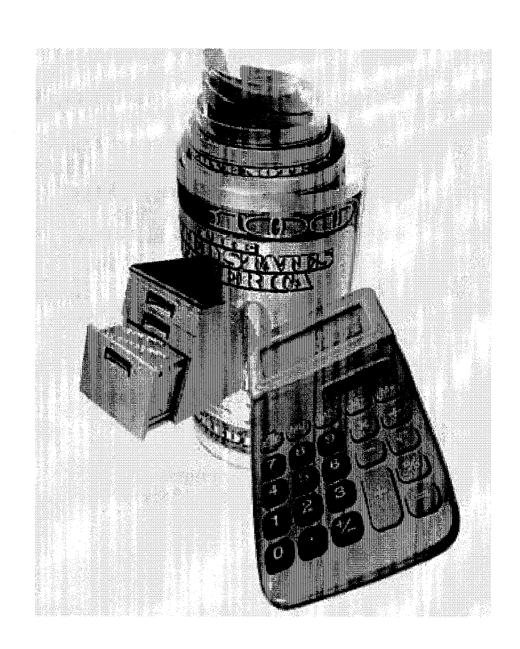
Copies of the Monthly Financial Report for the period ending February 2012 will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive

and file the Monthly Financial Report for the period ending

February 2012.

# Monthly Financial Report - *Unaudited* For the Period Ending February 2012



**Financial Services Office of the Controller** 

**Board Meeting of April 18, 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



## Unaudited Monthly Financial Report for the Period Ending February 2012

#### The Superintendent of Schools

Presents:

The Monthly Financial Report for the period ending February and the thirty-five weeks ending February 24, 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

#### Unaudited Monthly Financial Report for the Period Ending February 2012

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The School Board of Miami-Dade County, Florida Statement of Operations (Unaudited) GENERAL FUND (\$000) Thirty-five Weeks Ended February 24, 2012

					Ö	Current			% of YTD Actual to		Prior	HE	Difference	*
Description	۳ ۲	Adopted Budget	₹ @	Amended Budget <sup>(1)</sup>	≥ ∢	Month Actual		YTD Actual	Amended Budget		YTD Actual	o P	Increase/ (Decrease)	Increase/ (Decrease)
REVENUES														
STATE SOURCES	so.	1,097,037	•	1,061,039	•	103,118	<b>65</b>	721,533	89%	•	751,497	<b>65</b> .	(29,964)	(4%)
LOCAL SOURCES LOCAL SOURCES TRANSFERS IN		1,292,070		1,291,599		46,904 3,246		1,039,165	80%		1,019,463		19,702	2%
TOTAL REVENUES	•	2,544,633		2,508,164	<b>.</b> ,	153,702	<u>ا</u> م	1,830,519	73%	•	1,857,309	s	(26,790)	(1%)
EXPENDITURES														
SCHOOL LEVEL SERVICES TEACHING finchidae estation frince handle & other direct exhandle med	•	1 768 170	•	1 773 315	•	153 738	•	1 084 526	41%	•	1 070 136	v	14.390	*
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	•	126,153	,	118,209	•	10,836	•	81,623	<b>%69</b>	•	40,961		40,662	%66 ***
TRANSPORTATION		70,228		75,452		3,631		46,352	61%		51,328		(4,976)	(10%)
TOTAL DIRECT SERVICES TO STUDENTS	so.	1,964,551	•	1,966,976	₩.	168,205	•	1,212,501	62%	**	1,162,425	•	50,076	<b>*</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)		353,055		324,621		27,059		218,227	%29		216,274		1,953	*
SCHOOL ADMINISTRATION COMMUNITY SERVICES		172,032 30,282		152,378 19,817		12,966 2,309		99,544 17,396	88% 88%		103,199		(3,655) (1,088)	(4%) (6%)
TOTAL SCHOOL LEVEL SERVICES	w	2,519,920	65	2,463,792	v	210,539	€	1,547,668	63%	69	1,500,382	₩	47,286	3%
INSTRUCTIONAL SUPPORT SERVICES	•	11 500		790 70	6	•		940	Ì	•	4.5	•	6	101
INSTRUCTION & CORRICCION DEVELOPMENT  INSTRUCTIONAL STAFF TRAINING	•	2.699	•	4.022	9	58, 1	•	1,890	47%	•	2.093		(203)	(10%)
INSTRUCTION RELATED TECHNOLOGY		23,842		25,176		1,936		16,203	64%	ļ	17,329		(1,126)	(%9)
TOTAL INSTRUCTIONAL SUPPORT SERVICES	65	44,109	69	51,062	8	3,910	6	32,749	64%	•	32,160	s	589	2%
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	•	2,564,029		2,514,854	€	214,449	•	1,580,417	63%	69	1,532,542	€9	47,875	3%
BUSINESS SERVICES FISCAL SERVICES (includes accounting, budget, payroll.	••	12,971	69	10,102	69	852	<b>6/7</b>	6,567	<b>92%</b>	*	7,924	69	(1,357)	(17%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)		49,671		56,176		3,501		29,263	52%		30,513		(1,250)	(4%)
ADMINISTRATIVE TECHNOLOGY SERVICES	ļ	2,090		3,421		640		2,742	80%		653		2,089	320%
TOTAL BUSINESS SERVICES	₩.	64,732	s,	69,699	€9	4,993	87	38,572	22%	69	39,090	₩	(518)	(1%)
CENTRAL ADMINISTRATION SCHOOL BOARD														
BOARD OFFICE	•	2,963	••	2,416	<b>↔</b>	204	69	1,823	75%	69	1,798	•	<b>%</b> 5	<u> </u>
OTHER (includes inspector general & independent auditors)		1,547		762		213		797	105%		493		304	62%
GENERAL ADMINISTRATION SUPERINTENDENTS OFFICE OTHER CEMERAL ADMINISTRATION		932		932		77		606	65%		629		(23)	(4%)
TOTAL CENTRAL ADMINISTRATION	<u>ب</u>	11,109		10,372	6	1,108		7,315	71%	65	7,628	55	(313)	(4%)
SUB-TOTAL EXPENDITURES	40	2,639,870	•	2,594,925	69	220,550	49	1,626,304	63%	69	1,579,260	•	47,044	3%
DEBT SERVICE (includes interest expense) TRANSFERS OUT		620		254 12,000		134		243	%0 %96		494		(251)	(51%)
TOTAL EXPENDITURES	•	2,640,490	<b>6</b>	2,607,179	•	220,684	•	1,626,547	82%	•	1,579,754	s	46,793	3%
Excess (Deficiency) of Revenues Over Expenditures	•	(95,857)	•	(99,015)		(66,982)		203,972		•	277,555		(73,583)	
Beginning Fund Balance		221,712		221,712										
Less: Rebudgets, Reserves, Encumbrances & Commitments		(42,224)		(42,224)										
Unappropriated Fund Balance	<b>"</b>	83,631	•	80,473										

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

			Ĕ	e Scho	ool Boar State U	d of I	Soard of Miami-Dade Cor Statement of Operations Unaudited (\$000)	de Cot ations 0)	The School Board of Miami-Dade County, Florida Statement of Operations Unaudited (\$000)	_					
				Thirty	CAPIT	AL PF eks E	CAPITAL PROJECTS FUNDS Thirty-five Weeks Ended February 24, 2012	FUND bruary	1S 24, 2012		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
	Adc	Adopted		ľ	Current	Year	Year-To-Date		Commitment		Actual vs		Year-To-Date	Difference	1
Description	B	Budget	Amended	-	Month	∢	Actual		and		Amended		Actual	Increase/	
	201	2011-12 <sup>(3)</sup>	Budget <sup>(5)</sup>	1	Actual	20	2011-12	*	Encumbrance		Budget	*	2010-11(4)	(Decrease)	_
REVENUES															
Local Optional Millage	<u>∽</u>	306,823 \$	306,823	<b>₩</b>	9,948	٠,	256,735 (1)	84%	N/A	₩	(50,088)	(16%) \$	237,553 \$	19,182	
PECO Revenues		13,771	13,771		1,260		9,481	%69	N/A		(4,290)	(31%)		_	_
Interest		722	488		28		381	78%	ΝΆ		(107)	(22%)	999	(284)	_
Transfers-in (Interfund)		•	18,760		•		•	%0			(18,760)	(100%)	ı		
Sale of Bonds and Other Revenues		390	390		٠			%0	N/A		(390)	(100%)	25,172	(25,172)	_
Misc Revenue		9,716	9,853		•		2,881	767	ΝΆ		(6,972)	(71%)	6,747	(3,866)	_
Total	•	331,422 \$	350,085	5	11,266	\$	269,478	77%	NA	\$	(80,607)	(53%)	294,634 \$		
Beginning Fund Balance		282,716	282,716												
Total Beginning Fund Balance &				1000 1000 1000 1000 1000 1000 1000 100	2000					Ĺ	Current				
Budgeted Revenues	6	614,138 \$	632,801							⋖	Available				
EXPENDITURES											Balance				
Sites/Site Improvements	<b>∽</b>	12,395 \$	13,474	47	308	<b>67</b>	5,028 (2)	37%	\$ 6,023	5	2,423	18% \$	7,887	(2,859)	_
Buildings & Additions		126,779	122,796		4,744		48,149 (2)	39%	35,298		39,349	32%	33,522	14,627	
Renovations		130,474	126,600	,	4,454		38,660 (2)	31%	56,403	_	31,537	25%	49,856	(11,196)	
Original & Additional Equipment		11,043	14,296		1,205		10,458 (2)	73%	4,510	_	(672)	(%9)	26,388	(15,930)	
Other		2,864	2,250		•		699	30%	395	10	1,186	53%	1,024	(355)	
Transfers-out					3,713		173,362	20%			175,981	20%	229,036	(55,674)	
Total minimum management and management of the control of the cont	•	614,138 \$	628,759	\$	14,424	\$	276,326	44%	\$ 102,629	\$ (	249,804	40% \$	347,713 \$	(71,387)	
Excess (Deficiency) of															
Revenues Over Expenditures		(282,716)	(278,674) \$	•	(3,158)	•	(6,848)					•	\$ (53,079) \$	(53,079) \$ 46,231	
			-	į											

8% (61%) (43%)

(Decrease) Increase/

(100%) (57%) **(9%)** 

(36%) 44% (22%) (60%) (35%) (24%)

 (4) The Statement of Operations is shown with comparative totals for fiscal year 2010-11.
 (5) This represents the budget as amended at the School Board meeting on February 15, 2012.
 Sources: Offices of the Controller and Budget Management (3) This represents the adopted budget approved by the School Board on September 7, 2011.

(1)-(2) Refer to accompanying "Notes to Monthly Financial Report."

Projected Ending Balance

4,042

2

Vest-To-Date   Vest-To-Date   Vest-To-Date   United Section   Vest-To-Date   Vest-To-Date   United Section   Vest-To-Date   Vest-To-Date   United Section   Vest-To-Date   Vest	Kir Eltided February 24, 2012         Variance         Variance         Variance         Variance         Variance         Discrete of the principle o	Thirty-five Weeks Eirled February 24, 2012  Amended Current Year-10-Date Variations  Baugat © Current Year-10-Date Variations  Baugat © Current Year-10-Date Variations  Second S				Unau	Unaudited (\$000)	_									
Variance	Variance	Annatical Current   Vasar-To-Dute   Projected   Variance   Varia			Thirty	FOOD S	ERVICE FL	ON S	24 20	12							
## \$ 18,613	Actual Projected Favorible Actual (1) (1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	\$ 29.451 \$ 2.834 \$ 18,613 \$ 53% \$ 29,451 100% \$ . 0% \$ . 1		Activated	American	,	Very To Date							,	- 1		
4 \$ 18,613   63% \$ 29,451   100% \$ .   0% \$ 19,611 \$ .    4 \$ 18,630   63%   229,458   100%   .   0%   19,942    5 1,508   67%   2,261   100%   .   0%   1,424    7 1,508   67%   2,275   100%   .   0%   1,424    8 18,322   66%   119,993   100%   .   0%   .   1,424    8 18,322   66%   119,993   100%   .   0%   .   1,424    1 \$ 40,016   (2) 64% \$ 82,548   100%   .   0%   .   0%   .   1,440    1 \$ 40,016   (2) 64% \$ 82,548   100%   .   0%   .   0%   .   1,440    1 \$ 2,788   (2) 67%   4,448   100%   .   0%   .   0%   .   1,440    1 \$ 1,507   82%   4,148   100%   .   0%   .   0%   .   1,440    2 \$ 15,624   .   66%   .   6,200   100%   .   0%   .   0%    1 \$ 1,507   82%   1,835   100%   .   0%   .   0%    2 \$ 1,507   82%   .   1,835   100%   .   0%   .   0%    3 \$ 12,374   .   00%   .   0%   .   0%   .   0%    4 \$ 1,507   82%   .   1,835   100%   .   0%   .   0%    5 \$ 12,374   .   00%   .   0%   .   0%   .   0%    8 \$ 12,374   .   00%   .   0%   .   0%    8 \$ 12,374   .   00%   .   0%   .   0%    9 \$ 12,374   .   00%   .   0%   .   0%    9 \$ 12,374   .   00%   .   0%   .   0%    9 \$ 12,374   .   00%   .   0%   .   0%    9 \$ 12,374   .   0%   .   0%   .   0%    9 \$ 12,374   .   0%   .   0%   .   0%    9 \$ 12,374   .   0%   .   0%   .   0%    9 \$ 12,374   .   0%   .   0%   .   0%    9 \$ 12,374   .   0%   .   0%   .   0%    9 \$ 12,374   .   0%   .   0%   .   0%    9 \$ 12,374   .   0%   .   0%   .   0%    9 \$ 12,374   .   0%   .   0%   .   0%    9 \$ 12,374   .   0%   .   0%   .   0%    9 \$ 12,374   .   0%   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%    9 \$ 1,600   .   0%   .   0%	4 \$ 18,613	\$ 29.451 \$ 2,634 \$ 18,613 \$ 63% \$ 29,451 100% \$ - 0% \$ 1	Description	2011-12 Budget (8)	2011-12 Budget (7)	Month	Actual	•		ojected		variance Favorable	•	Actu		erence rease/	% Increase/
4         \$ 18,613         63%         \$ 29,451         100%         -         0%         \$ 19,871         \$           6         1,508         67%         23,458         100%         -         0%         15,942           9         1,508         67%         2,256         100%         -         0%         1,424           9         1,508         67%         2,276         100%         -         0%         1,424           9         1,508         67%         2,276         100%         -         0%         1,424           3         71,817         (1)         64%         111,993         100%         -         0%         1,424           3         78,222         66%         119,993         100%         -         0%         1,424           4         5,431         60%         7,500         100%         -         0%         1,424           5         78,217         100%         5,000         100%         -         0%         1,424           6         6,004         30         100%         -         0%         1,424         0%         1,424           7         2,738         66%	4         \$ 18,613         63%         \$ 29,451         100%         -         0%         \$ 19,871         \$           6         1,508         67%         29,458         100%         -         0%         1,424           9         1,508         67%         2,276         100%         -         0%         1,424           9         1,508         67%         2,276         100%         -         0%         1,424           9         1,508         67%         2,276         100%         -         0%         1,424           9         1,508         66%         2,276         100%         -         0%         1,424           1         4         1,508         66%         2,276         100%         -         0%         1,424           2         6,004         (3)         80%         7,500         100%         -         0%         6,622           8         6,004         (3)         80%         7,500         100%         -         0%         6,622           8         7,410         100%         8         6,412,41         100%         -         0%         2,771           1         2	\$ 29.451 \$ 2,634 \$ 18,613 63% \$ 29,451 100% \$ . 0% 7 100%	REVENUES						Ш		ii .	illavolable)	*			rease)	(Decrease)
4         \$ 18,613         63%         \$ 29,451         100%         \$ 10,972         \$ 10,00% <td>4         \$ 18,613         63%         \$ 29,451         100%         -         0%         \$ 19,871         9           1         7         100%         7         100%         7         100%         -         0%         19,942           6         1,508         67%         2,261         100%         -         0%         1424           9         1,508         67%         2,276         100%         -         0%         1,424           9         1,508         65%         2,276         100%         -         0%         1,424           9         1,508         66%         2,276         100%         -         0%         1,424           9         1,508         66%         2,276         100%         -         0%         1,424           9         1,508         66%         7,500         100%         -         0%         1,424           1         1,508         66%         1,508         0         7,600         100%         0%         1,424           1         1,400         1,00%         -         0         0         1,424         0         0         1,424         0         0</td> <td>\$ 29,451         \$ 2,634         \$ 18,613         63%         29,451         100%         9 0%           1         29,458         2,635         18,620         63%         29,458         100%         0%           1         2,276         1,68         1,508         67%         2,261         100%         0%           1         1,500         686         6,004         (3)         80%         7,500         100%         0%           1         1,500         686         6,004         (3)         80%         7,500         100%         0%           1         1,500         686         6,004         (3)         80%         7,500         100%         0%           1         1,500         686         6,004         (3)         80%         7,500         100%         0%           1,500         686         6,004         (3)         80%         7,500         100%         0%           1,500         686         6,004         (3)         80%         7,500         100%         0%           1,500         686         6,004         (3)         80%         1,500         100%         0%           1,504</td> <td>Local Sources:</td> <td>1</td> <td></td>	4         \$ 18,613         63%         \$ 29,451         100%         -         0%         \$ 19,871         9           1         7         100%         7         100%         7         100%         -         0%         19,942           6         1,508         67%         2,261         100%         -         0%         1424           9         1,508         67%         2,276         100%         -         0%         1,424           9         1,508         65%         2,276         100%         -         0%         1,424           9         1,508         66%         2,276         100%         -         0%         1,424           9         1,508         66%         2,276         100%         -         0%         1,424           9         1,508         66%         7,500         100%         -         0%         1,424           1         1,508         66%         1,508         0         7,600         100%         0%         1,424           1         1,400         1,00%         -         0         0         1,424         0         0         1,424         0         0	\$ 29,451         \$ 2,634         \$ 18,613         63%         29,451         100%         9 0%           1         29,458         2,635         18,620         63%         29,458         100%         0%           1         2,276         1,68         1,508         67%         2,261         100%         0%           1         1,500         686         6,004         (3)         80%         7,500         100%         0%           1         1,500         686         6,004         (3)         80%         7,500         100%         0%           1         1,500         686         6,004         (3)         80%         7,500         100%         0%           1         1,500         686         6,004         (3)         80%         7,500         100%         0%           1,500         686         6,004         (3)         80%         7,500         100%         0%           1,500         686         6,004         (3)         80%         7,500         100%         0%           1,500         686         6,004         (3)         80%         1,500         100%         0%           1,504	Local Sources:	1													
1   7   100%   7   100%   9   9   9   9   9   9   9   9   9	1   7   100%   7   100%   9   9   9   9   9   9   9   9   9	7         1         7         100%         7         100%         7         100%         0           1         29,458         2,635         18,620         63%         29,458         100%         0         0%           1         15         16         0         1,508         67%         2,276         100%         0%           1         15         0         0         1,508         66%         0,004         0%         0%           1         1,500         666         6,004         (3)         80%         7,500         100%         0%           1         1,500         666         6,004         (3)         80%         7,500         100%         0%           1,1,500         666         6,004         (3)         80%         7,500         100%         0%           1,1,500         666         6,004         (3)         80%         7,500         100%         0%           1,500         10         1,4,772         \$,98,359         66%         \$,156,770         100%         0%           1,600         10         1,4,100         1,4,100         1,4,100         1,4,100         0%         1,4,100	Food Sales		29,451	2,634		Ψ		29,451			%0		49	(1,258)	(%9)
1,508   67%   2,261   100%   0%   1,424   0%   1,508   65%   2,276   100%   0%   1,424   0%   1,508   65%   2,276   100%   0%   1,424   0%   1,508   65%   2,276   100%   0%   1,424   0%   1,508   66%   2,276   100%   0%   0%   1,424   0%   0%   0%   0,662   0%   0%   0%   0%   0%   0%   0%   0	1,508   67%   2,261   100%   0%   1,424   0%   1,508   67%   2,261   100%   0%   1,424   0%   1,508   66%   2,276   100%   0%   1,424   0%   1,508   66%   2,276   100%   0%   0%   1,424   0%   1,500   100%   0%   0%   0%   0,662   66%   1,500   100%   0%   0%   0%   0%   0%   0%	\$ 2.2458         \$ 2.635         \$ 18.620         \$ 63%         \$ 29.458         \$ 100%         \$ 0%           \$ 2.276         \$ 15         \$ 1,508         \$ 67%         \$ 2.276         \$ 100%         \$ 0%           \$ 2.276         \$ 188         \$ 1,508         \$ 67%         \$ 2,276         \$ 100%         \$ 0%           \$ 111,933         \$ 11,253         \$ 11,509         \$ 60%         \$ 1,500         \$ 0%         \$ 0%           \$ 111,933         \$ 11,523         \$ 11,500         \$ 60%         \$ 1,500         \$ 0%         \$ 0%           \$ 119,933         \$ 11,548         \$ 7,500         \$ 60%         \$ 1,600         \$ 0%         \$ 0%           \$ 600         \$ 600         \$ 600         \$ 600         \$ 600         \$ 0%         \$ 0%           \$ 600         \$ 600         \$ 100%         \$ 100%         \$ 0%         \$ 0%         \$ 0%           \$ 600         \$ 100%         \$ 100%         \$ 100%         \$ 0%	Interest	<b>‡</b>	7	· •	7	우	<b>%</b> 0	-	100%	•	<b>%</b>			(2)	(22%)
9 1,508 67% 2,261 100% - 0% 1,424	9 1,508 67% 2,261 100% - 0% 1,424  0	\$ 2.261 189 1,508 67% 2,261 100% - 0% 1,508 10,00% - 0% 1,508 66% 2,776 100% - 0% 1,508 66% 2,776 100% - 0% 1,508 66% 2,776 100% - 0% 1,508 66% 2,776 100% - 0% 1,508 1,509 100% - 0% 1,509 1,509 1,509 1,500 1,50	Total Course	20 244	29.459	. 200	. 000	•		, 054	, 36,		į		62	(62.00)	į
1,508 67% 2,261 100% - 0% 1,424  1,508 66% 2,276 100% - 0% 1,424  3 71,817 (1) 64% 111,993 100% - 0% 69,638 2  6 6,004 (3) 80% 7,500 100% - 0% 6,652  9 74,222 66% \$ 155,727 100% \$ - 0% 7,6450 1  2 \$ 98,350 66% \$ 155,727 100% \$ - 0% 3,443 5  7 5,431 (2,3) 91% 6,000 100% - 0% 2,781  1 1,352 64% 4,448 100% - 0% 2,943  8 1,567 100% - 0% 2,943  8 1,567 100% - 0% 2,943  8 1,567 100% - 0% 2,943  8 1,567 100% - 0% 2,943  8 1,567 100% - 0% 2,943  8 1,562 100% - 0% 2,943  9 3,690 67% 5,486 100% - 0% 2,943  8 1,562 100% - 0% 1,889  9 3,690 67% 5,486 100% - 0% 2,943  8 1,562 100% - 0% 1,889  9 3,690 67% 5,486 100% - 0% 1,889  1 3,720 66% \$ 155,146  1 3,720 66% \$ 155,146  1 3,720 66% \$ 155,146  1 3,720 66% \$ 155,146  1 3,720 66% \$ 155,146  1 3,720 66% \$ 155,146  1 4,372 66% \$ 155,146  1 5,250 100% - 0% 2,7669 3 66  1 5,260 100% - 0% 2,7669 3 66  1 5,260 100% - 0% 2,766	1,508 67% 2,261 100% - 0% 1,424  1,508 66% 2,276 100% - 0% 69,638  6,004 (3) 80% 7,500 100% - 0% 6,652  8 6,004 (3) 80% 7,500 100% - 0% 6,652  8 78,222 66% 119,993 100% - 0% 6,652  8 78,222 66% 119,993 100% - 0% 7,6490  2 \$ 98,350 66% 119,993 100% - 0% 7,6490  7 5,431 (2,3) 91% 6,000 100% - 0% 2,781  7 2,798 (2) 67% 4,150 100% - 0% 2,781  8 2,5794 6,00 100% - 0% 2,781  1 3,582 61% 448 100% - 0% 2,943  8 1,582 61% 448 100% - 0% 2,943  8 5,863 64% 448 100% - 0% 2,943  8 5,863 64% 4,448 100% - 0% 2,943  8 1,507 62% 2,200 100% - 0% 2,943  9 1,507 62% 2,161 100% - 0% 2,943  1 3,50 65% 2,161,146 100% 3 60% 1,883  1 3,50 65% 3,161,146 100% 3 60% 1,883  1 3,50 65% 3,161,146 100% 3 60% 1,883  1 1,507 65% 3,161,146 100% 3 60% 1,883  1 1,507 65% 3,161,146 100% 3 60% 1,883  1 1,507 65% 3,161,146 100% 3 60% 1,883  1 1,507 65% 3,161,146 100% 3 60% 1,883  1 1,507 65% 3,161,146 100% 3 60% 1,883  1 1,507 65% 3,161,146 100% 3 60% 1,883  1 1,507 65% 3,161,146 100% 3 60% 1,883  1 1,507 65% 3,161,146 100% 3 60% 1,883  2 1,524 7,5374	3         2,261         189         1,508         67%         2,261         100%         -         0%           111,993         11,253         71,817         (1)         64%         2,276         100%         -         0%           111,993         11,253         71,817         (1)         64%         11,993         100%         -         0%           111,993         11,253         71,817         (1)         64%         7,500         100%         -         0%           111,993         11,848         76,272         66%         7,500         100%         -         0%           11,5043         11,848         76,772         100%         -         0%         -           166,770         66%         737         5,437         100%         -         0%           166,770         74         2,798         2,798         2,798         0         0         0%           166,770         41,50         437         5,437         (2,3)         100%         -         0%           4,150         41,241         10,04         2,798         (2,100         100%         -         0%           4,466         4,48	State Sources:	11762	£3,100	2,000	10,020	,	<u></u>	430	800		5	2	745	(1,322)	<u>%</u>
9         1,508         66%         2,276         100%         0%         1,424           9         1,508         66%         2,276         100%         0%         1,424           6         6,004         (3)         80%         7,500         100%         0%         6,652           9         401         80%         7,500         100%         0%         6,652           9         401         80%         7,500         100%         0%         6,652           9         401         80%         7,500         100%         0%         75,450         1           1         4,01         10         100%         0%         2,781         2         75,450         1           1         5,431         (2.3)         91%         6,000         100%         0%         3,443         1           7         5,434         (3)         100%         0%         2,781         2         2,781           7         5,434         (100%         0%         2,781         0%         2,571         1           4         25,794         63%         4,448         100%         0%         2,781         2,781 <td>3         71,817         (1)         64%         2,276         100%         -</td> <td>15         15         0%         15         10%         0%         15         10%         0%         0%         15         10%         0%</td> <td>State Reimbursements</td> <td>2.033</td> <td>2.261</td> <td>189</td> <td>1.508</td> <td>4</td> <td>7.6</td> <td>2.261</td> <td>100%</td> <td>•</td> <td>%</td> <td>•</td> <td>424</td> <td>2</td> <td>76<b>9</b></td>	3         71,817         (1)         64%         2,276         100%         -	15         15         0%         15         10%         0%         15         10%         0%         0%         15         10%         0%	State Reimbursements	2.033	2.261	189	1.508	4	7.6	2.261	100%	•	%	•	424	2	76 <b>9</b>
9         1,508         66%         2,276         100%         0         1,424           3         71,817         (1)         64%         111,993         100%         0         6,622         6         6         6,004         (3)         80%         7,500         100%         0         6,652         6         6         6,004         (3)         80%         7,500         100%         0         6,652         6         6         6,622         6 <td>9         1,508         66%         2,276         100%         -         0%         1,424           3         71,817         (1)         64%         111,993         100%         -         0%         69,638           9         4,014         80%         7,500         100%         -         0%         6,632           8         78,222         66%         119,993         100%         -         0%         6,632           8         7,502         100%         -         0%         6,632         6,632           8         7,503         100%         -         0%         76,450         6,622           8         7,504         100%         -         0%         7,6450         7,6450           7         5,437         100%         5         -         0%         8,7316         8           1         5,437         100%         5         -         0%         8,7316         8           1         1,573         600         100%         -         0%         2,781         1480           1         1,574         600         100%         -         0%         2,943         1480</td> <td>  111,993</td> <td>Other</td> <td>15</td> <td>15</td> <td>•</td> <td>•</td> <td></td> <td>%0</td> <td>15</td> <td>4001</td> <td>•</td> <td>%0</td> <td></td> <td>. ,</td> <td>5 '</td> <td>•</td>	9         1,508         66%         2,276         100%         -         0%         1,424           3         71,817         (1)         64%         111,993         100%         -         0%         69,638           9         4,014         80%         7,500         100%         -         0%         6,632           8         78,222         66%         119,993         100%         -         0%         6,632           8         7,502         100%         -         0%         6,632         6,632           8         7,503         100%         -         0%         76,450         6,622           8         7,504         100%         -         0%         7,6450         7,6450           7         5,437         100%         5         -         0%         8,7316         8           1         5,437         100%         5         -         0%         8,7316         8           1         1,573         600         100%         -         0%         2,781         1480           1         1,574         600         100%         -         0%         2,943         1480	111,993	Other	15	15	•	•		%0	15	4001	•	%0		. ,	5 '	•
3         71,817         (1)         64%         111,993         100%         -         0%         66,522         66         6,004         (3)         80%         7,500         100%         -         0%         66,522         66	3         71,817         (1)         64%         111,993         100%         -         0%         69,638           6         6,004         (3)         80%         7,500         100%         -         0%         6,622           8         78,222         66%         7,500         100%         -         0%         76,460           2         66%         7,517,77         100%         -         0%         76,460           4         10         10         10         0%         76,460           7         5,431         (2)         6%         7,504         100%         -         0%         76,460           7         5,431         (2)         6%         7,517,77         100%         -         0%         76,460           7         5,431         (2)         6%         4,150         100%         -         0%         3,43           7         5,734         (3)         6,000         100%         -         0%         2,781           7         2,798         (3)         67%         4,150         100%         -         0%         2,771           1         1,507         82%         1,0	111,993	Total State Sources	2,048	2,276	189	1,508	щ	%	2,276	100%		%0	-	424	2	%9
3       71,817       (1)       64%       111,993       100%       -       0%       66,52         6       6,004       (3)       80%       7,500       100%       -       0%       166,22         8       401       80%       7,500       100%       -       0%       76,450       1         2       \$       80,350       66%       \$ 155,727       100%       -       0%       76,450       1         7       5,431       (2)       80,557       100%       -       0%       \$ 3,4048       \$ 5         7       5,431       (2)       91%       6,000       100%       -       0%       \$ 3,4048       \$ 5         7       5,431       (2)       91%       4,150       100%       -       0%       \$ 3,4048       \$ 5         7       5,431       (2)       91%       4,150       100%       -       0%       \$ 2,781         7       5,431       (2)       91%       4,150       100%       -       0%       \$ 2,781         8       1,507       82%       1,00%       -       0%       2,781         1       1,507       82%       1,0	3 77,817 (1) 64% 111,993 100% - 0% 69,638 6 6,004 (3) 80% 7,500 100% - 0% 6,652 6 6% \$ 179,933 100% - 0% 7,500 100% - 0% 7,500 100% - 0% 7,500 100% - 0% 7,500 100% - 0% 7,500 100% - 0% 7,500 100% - 0% 7,500 100% - 0% 7,500 100% - 0% 7,500 100% - 0% 7,500 100% - 0% 8 34,048 \$ 15,043 100% - 0% 8 34,048 \$ 15,043 100% - 0% 8 34,048 \$ 1,001 100% - 0% 14,480 100% - 0% 2,577 1 100% - 0% 2,577 1 100% - 0% 2,577 1 100% - 0% 2,577 1 100% - 0% 2,577 1 100% - 0% 2,577 1 100% - 0% 2,577 1 100% - 0% 2,577 1 100% - 0% 2,943 1	111,993	Federal Sources:								l						
6         6,004         (3)         80%         7,500         100%         -         0%         6,652           9         401         80%         500         100%         -         0%         6,652           8         78,222         66%         119,933         100%         -         0%         76,450           2         \$         98,350         66%         15,177         100%         -         0%         8,650           7         \$         98,350         66%         \$         62,548         100%         -         0%         \$         3,443         1           7         5,431         (2,3)         91%         6,000         100%         -         0%         3,443         1           7         5,431         (2,3)         91%         6,000         100%         -         0%         2,781           7         5,431         (2,3)         91%         6,000         100%         -         0%         2,781           8         5,794         63%         4,448         100%         -         0%         2,943           8         5,783         66%         4,448         100%         -	6         6,004         (3)         80%         7,500         100%         -         0%         6,652           9         401         80%         5,500         100%         -         0%         76,450           2         \$         98,322         66%         \$         15,1727         100%         -         0%         76,450           2         \$         98,359         66%         \$         15,1727         100%         -         0%         776,450           1         \$         40,016         (2)         64%         \$         62,548         100%         -         0%         3,443           7         5,431         (2)         100%         4,150         100%         -         0%         3,443           7         5,431         (2)         100%         4,150         100%         -         0%         2,743           7         5,431         (2)         100%         4,150         100%         -         0%         2,744           1         1,582         61%         4,148         100%         -         0%         2,448           8         1,507         62%         3,144         100%	7,500         656         6,004         (3)         80%         7,500         100%         -         0%           119,933         11,948         3,222         66%         7,500         100%         -         0%           \$ 15,1727         \$ 14,772         \$ 98,359         66%         \$ 155,777         100%         -         0%           \$ 62,548         \$ 5,951         \$ 40,016         (2)         64%         \$ 62,548         100%         -         0%           \$ 62,548         \$ 5,951         \$ 40,016         (2)         64%         \$ 62,548         100%         -         0%           \$ 6,000         737         \$ 43,100         \$ 6,000         100%         -         0%           4,150         40         737         \$ 43,12         100%         -         0%           4,150         40         737         \$ 43,12         100%         -         0%           4,150         40         40         60         100%         -         0%           4,448         31         2,784         2,784         2,774         100%         -         0%           5,456         4,448         3,744         2,875	Federal Reimbursement	109,946	111,993	11,253				11,993	100%	١	%0	69	,638	2,179	3%
9         401         80%         500         100%         -         0%         76,450         1           8         78,222         66%         119,993         100%         -         0%         76,450         1           2         \$ 98,359         66%         \$ 15,7727         100%         -         0%         \$ 87,816         \$           1         \$ 40,016         (2)         64%         \$ 62,548         100%         -         0%         \$ 34,048         \$         5           7         \$ 431         (2,3)         91%         \$ 6,000         100%         -         0%         \$ 2,781         \$         2         2         2         2         2         2         3         843         1         4         44,480         3         8         3,547         4         3         8         3,547         4         3         8         3,547         4         3         4 </td <td>9         401         80%         500         100%         -         0%         76.450           8         78,222         66%         119,933         100%         -         0%         76.450           2         \$         98,349         66%         \$<!--</td--><td>500         39         401         80%         500         100%         0%           \$ 119,993         11,948         78,222         66%         \$ 15,737         100%         0%           \$ 15,043         14,772         \$ 98,359         66%         \$ 15,737         100%         0%           \$ 62,548         \$ 5,951         \$ 40,016         (2)         64%         \$ 62,548         0%         0%           \$ 62,548         \$ 5,951         \$ 40,016         (2)         64%         \$ 62,548         0%         0%           \$ 6,000         737         5,431         (2)         100%         100%         0%         0%           \$ 150         41,50         437         2,794         6,000         100%         0%         0%           \$ 4,48         37,44         25,794         63%         41,241         100%         0%           \$ 4,48         381         2,782         61%         22,177         100%         0%           \$ 15,146         \$ 14,075         \$ 95         67%         4,48         100%         0%           \$ 15,246         \$ 15,274         65%         \$ 156,146         0%         0%         0%</td><td>Value of Fed. Commodities Received</td><td>7,500</td><td>7,500</td><td>959</td><td></td><td></td><td>%0</td><td>7,500</td><td>100%</td><td>•</td><td>%0</td><td>ထ</td><td>652</td><td>(648)</td><td>(10%)</td></td>	9         401         80%         500         100%         -         0%         76.450           8         78,222         66%         119,933         100%         -         0%         76.450           2         \$         98,349         66%         \$ </td <td>500         39         401         80%         500         100%         0%           \$ 119,993         11,948         78,222         66%         \$ 15,737         100%         0%           \$ 15,043         14,772         \$ 98,359         66%         \$ 15,737         100%         0%           \$ 62,548         \$ 5,951         \$ 40,016         (2)         64%         \$ 62,548         0%         0%           \$ 62,548         \$ 5,951         \$ 40,016         (2)         64%         \$ 62,548         0%         0%           \$ 6,000         737         5,431         (2)         100%         100%         0%         0%           \$ 150         41,50         437         2,794         6,000         100%         0%         0%           \$ 4,48         37,44         25,794         63%         41,241         100%         0%           \$ 4,48         381         2,782         61%         22,177         100%         0%           \$ 15,146         \$ 14,075         \$ 95         67%         4,48         100%         0%           \$ 15,246         \$ 15,274         65%         \$ 156,146         0%         0%         0%</td> <td>Value of Fed. Commodities Received</td> <td>7,500</td> <td>7,500</td> <td>959</td> <td></td> <td></td> <td>%0</td> <td>7,500</td> <td>100%</td> <td>•</td> <td>%0</td> <td>ထ</td> <td>652</td> <td>(648)</td> <td>(10%)</td>	500         39         401         80%         500         100%         0%           \$ 119,993         11,948         78,222         66%         \$ 15,737         100%         0%           \$ 15,043         14,772         \$ 98,359         66%         \$ 15,737         100%         0%           \$ 62,548         \$ 5,951         \$ 40,016         (2)         64%         \$ 62,548         0%         0%           \$ 62,548         \$ 5,951         \$ 40,016         (2)         64%         \$ 62,548         0%         0%           \$ 6,000         737         5,431         (2)         100%         100%         0%         0%           \$ 150         41,50         437         2,794         6,000         100%         0%         0%           \$ 4,48         37,44         25,794         63%         41,241         100%         0%           \$ 4,48         381         2,782         61%         22,177         100%         0%           \$ 15,146         \$ 14,075         \$ 95         67%         4,48         100%         0%           \$ 15,246         \$ 15,274         65%         \$ 156,146         0%         0%         0%	Value of Fed. Commodities Received	7,500	7,500	959			%0	7,500	100%	•	%0	ထ	652	(648)	(10%)
8         78,222         66%         419,993         100%         -         0%         76,450         1,           2         \$         98,330         66%         \$ 15,177         100%         -         0%         76,450         1,           1         \$         40,016         (2)         64%         \$ 62,548         100%         -         0%         \$ 34,38         1,           7         5,431         (2)         64%         \$ 62,548         100%         -         0%         \$ 34,38         1,           7         2,794         (2)         100%         100%         -         0%         2,781         1,           1         1,352         61%         21,17         100%         -         0%         2,781         1,           8         3,650         61%         4,124         100%         -         0%         2,571         1,           8         1,507         82%         4,124         100%         -         0%         2,943         1,           8         1,507         82%         4,124         100%         -         0%         2,943         1,           1         1,507         8	8         78,222         66%         119,993         100%         0%         76,450           2         \$         98,350         66%         \$         15,043         100%         \$         9%         76,450           1         \$         98,350         66%         \$         15,043         100%         0%         \$         97,816         \$           1         \$         40,016         (2)         64%         \$         62,548         100%         -         0%         \$         3,4048         \$           7         \$,431         (2)         64%         \$         62,548         100%         -         0%         2,771           7         2,738         (2)         67%         4,150         100%         -         0%         2,771           8         3,550         67%         4,450         100%         -         0%         2,577           9         3,550         67%         4,448         100%         -         0%         2,943           8         1,507         82%         4,448         100%         -         0%         2,943           8         1,507         82%         1,081	119,993	Commodity Rebate & Other	450	500	39	401	•		200	100%	•	%0		160	241	
2	## \$ 98,350   66% # 151,727   100% \$   98,350   15,043   100% \$   15,043   100% \$   15,043   100% \$   15,043   100% \$   100%   1	\$ 151,727         \$ 15,772         \$ 15,772         10%         \$ 15,043         10%         \$ 15,043         10%         \$ 15,043         10%         \$ 15,043         10%         \$ 10%	Total Federal Sources	117,896	119,993	11,948	78,222	æ		19,993	100%		%0	192	450	1,772	2%
15,043 100%  1 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 34,048 \$ 5, 77 100%  1 \$ 5,431 (2,3) 91% 6,000 100% - 0% 3,843 1, 1, 2,788 (2) 67% 4,150 100% - 0% 22,781 1, 2,853 64% 4,148 100% - 0% 25,771 1, 1,382 61% 4,48 100% - 0% 25,771 1, 1,382 61% 1,081 1,00% - 0% 3,557 1, 1,583 64% 4,448 100% - 0% 2,943 5,03 1, 1,507 82% 1,835 100% - 0% 2,943 5,03 1, 1,507 82% 1,835 100% - 0% 2,943 5,03 1, 1,507 82% 1,835 100% - 0% 2,943 5,03 1, 1,507 65% \$ 15,524 (6) \$ \$ 15,524 (6) \$ \$ 12,374 (100% 5 1,146) 1, 1,372 (50% 5) \$ 15,524 (6) \$ \$ 12,374 (100% 5) \$	15,043 100%  1 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 34,048 \$ 100%  1 0 (2) 100% 100% - 0% 3,843  1 0 (2) 100% 100% - 0% 2,781  2 2798 (2) 87% 4,150 100% - 0% 2,781  1 13,582 61% 22,177 100% - 0% 25,771  1 2,863 64% 4,448 100% - 0% 25,771  1 2,863 64% 4,448 100% - 0% 2,943  8 578 65% 5,456 100% - 0% 2,943  1 1,372 62% 2,200 100% - 0% 1,883  1 1,372 62% 2,200 100% - 0% 1,883  1 1,372 62% 2,200 100% - 0% 1,883  1 1,372 62% 2,200 100% - 0% 1,883  1 1,372 62% 2,200 100% - 0% 1,883  1 1,372 62% 2,200 100% - 0% 1,883  1 1,372 62% 2,200 100% - 0% 1,883  1 1,372 62% 2,200 100% - 0% 1,883  1 1,372 62% 2,200 100% - 0% 1,883  1 1,372 62% 2,200 100% - 0% 1,883  1 1,372 62% 2,200 100% - 0% 1,883  1 1,372 62% 2,200 100% - 0% 1,883  1 1,374	\$ 62,548       \$ 5,951       \$ 40,016       (2)       64%       \$ 62,548       100%       0%       9%         \$ 62,548       \$ 5,951       \$ 40,016       (2)       64%       \$ 62,548       100%       0%       0%         4,150       437       2,798       (2)       91%       6,000       100%       0%       0%         4,150       497       2,798       (2)       97%       4,150       0%       0%         22,177       1,801       13,582       61%       4,150       0%       0%         4,448       387       2,863       64%       4,448       100%       0%         4,448       387       2,863       64%       4,448       100%       0%         1,081       48       578       65%       4,448       100%       0%         1,081       48       578       65%       4,448       100%       0%         1,835       194       65%       5,456       100%       0%         2,200       194       1,372       62%       2,200       10%       0%         \$ 15,524       \$ 15,524       \$ 12,374       \$ 12,374       \$ 12,374       \$ 12,374       0% <td>Total Revenues</td> <td>149,155</td> <td>151,727</td> <td>14,772</td> <td></td> <td>40</td> <td>\$ %9</td> <td>51.727</td> <td>100%</td> <td></td> <td>%0 </td> <td></td> <td></td> <td>534</td> <td>761</td>	Total Revenues	149,155	151,727	14,772		40	\$ %9	51.727	100%		%0 			534	761
1 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 34,048 \$ 5, 77 (2) 64% \$ 62,548 100% \$ - 0% \$ 3,843 1, 1, 100% 10 (2) 100% 10 (100% - 0% 2,781 1, 100% 10 (2) 100% 10 (2) 100% 10 (2) 100% 10 (2) 100% 10 (2) 100% 10 (2) 100% 10 (2) 100% 10 (2) 100% 10 (2) 100% 10 (2) 100% 10 (2) 10	1 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 34,048 \$  7 5,431 (2,3) 91% 6,000 100% - 0% 3,843  7 2,798 (2) 67% 4,150 100% - 0% 2,781  7 2,798 (2) 67% 4,1241 100% - 0% 25,771  1 3,582 61% 22,177 100% - 0% 25,771  1 2,863 64% 4,448 100% - 0% 2,943  8 5,78 64% 4,448 100% - 0% 3,557  1 2,863 64% 4,448 100% - 0% 3,557  1 1,372 62% 2,200 100% - 0% 3,183  5 15,624  1,372 65% \$ 151,146  1,372 65% \$ 151,146  1,374	\$ 62,548 \$ 5,951 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 6,000 100% - 10% 100	Beginning Fund Balance	15,043	15,043					15,043	100%			1	1		
1 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 34,048 \$ 5, 77 (2.2) 91% 6,000 100% - 0% 2,781 7, 100% - 0% 2,781 7, 100% - 0% 2,781 7, 100% - 0% 2,771 7, 100% - 0% 2,771 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,577 7, 100% - 0% 2,200 100% - 0% 2,577 7,	1 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 34,048 \$ 5 5,431 (2.3) 91% 6,000 100% - 0% 2,781 27 100% - 0% 2,781 27 100% - 0% 2,781 100% - 0% 2,781 100% - 0% 2,781 100% - 0% 2,771 100% - 0% 2,771 100% - 0% 2,771 100% - 0% 2,943 3,557 100% - 0% 2,943 3,557 100% - 0% 2,943 1	\$ 62,548 \$ 5,951 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 10,000 100% 100% 100% 100% 100% 100% 10	Beginning Fund Balance &														
1 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 34,048 \$ 5,77	1 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 34,048 \$ 5 100	\$ 62.548 \$ 5.951 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 10.00	Mintrosted/Drojector Revenue	16.4 100	456 776					400	à						
1 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 34,048 \$ 5, 71	1 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 34,048 \$  7 5,431 (2,3) 91% 6,000 100% - 0% 3,843  7 2,738 (2) 67% 4,150 100% - 0% 2,781  7 2,738 (2) 67% 4,150 100% - 0% 2,781  7 2,734 63% 41,241 100% - 0% 25,771  13,582 61% 22,177 100% - 0% 25,771  1 3,583 64% 4,448 100% - 0% 3,557  1 2,863 64% 4,448 100% - 0% 3,557  1 1,372 62% 2,200 100% - 0% 1883  1 5,57 82% 1,881 100% - 0% 1883  2 1,507 82% 1,881 100% - 0% 1883  2 1,507 82% 2,200 100% - 0% 1883  3 15,624  3 12,374  mpared to the prior year's year-to-date of 114.	\$ 62,548 \$ 5,951 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 6,000 100%			2000					11.1100	8						
1       \$ 40,016       (2)       64%       \$ 62,548       100%       -       0%       \$ 3,433       1,1         7       5,431       (2,3)       91%       6,000       100%       -       0%       2,781         7       2,788       (2)       100%       -       0%       2,781         4       25,794       63%       41,241       100%       -       0%       25,771         1       13,582       61%       22,177       100%       -       0%       25,771         8       3,650       67%       4,448       100%       -       0%       3,557         1       1,372       64%       4,448       100%       -       0%       3,557         1       1,372       63%       1,00%       -       0%       3,557         1       1,372       63%       1,00%       -       0%       3,57         1       1,372       65%       1,541,146       100%       -       0%       1,883       (6)         5       1,372       65%       100%       5       1,883       (6)       4       1,883       (7)         5       1,349       5 </td <td>1       \$ 40,016       (2)       64%       \$ 62,548       100%       -       0%       \$ 34,048       \$ 34,048       \$ 34,048       \$ 34,048       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,731       \$ 3,731       \$ 3,731       \$ 3,557</td> <td>\$ 62,548 \$ 5,951 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 1000 100% 100</td> <td>EXPENDITURES</td> <td>7</td> <td></td>	1       \$ 40,016       (2)       64%       \$ 62,548       100%       -       0%       \$ 34,048       \$ 34,048       \$ 34,048       \$ 34,048       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,433       \$ 3,731       \$ 3,731       \$ 3,731       \$ 3,557	\$ 62,548 \$ 5,951 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 1000 100% 100	EXPENDITURES	7													
1 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 34,048 \$ 5,  7 5,431 (2,3) 91% 6,000 100% - 0% 3,843 1,  - 10 (2) 100% 100% - 0% 2,781  2 7,84 63% 41,241 100% - 0% 2,781  1 13,582 61% 22,177 100% - 0% 25,771  1 13,582 61% 22,177 100% - 0% 3,557  1 2,863 64% 4,448 100% - 0% 3,557  1 1,372 62% 1,081 100% - 0% 3,57  1 1,372 62% 2,200 100% - 0% 311 1,  1 1,372 62% \$ 141,146 100% \$ 0 0 1883 (6)  5 15,624  1 3,250}  \$ 12,574    1,372   1,383   1,383    1 1,372   1,383   1,383    1 1,372   1,383   1,383    2 1,374   1,374   1,374    3 12,574    1,375   1,374    1 1,375   1,375    2 1,374   1,375   1,374    3 1,375   1,375    3 1,375   1,375    4 1,375   1,375    5 1,374   1,375    5 1,374   1,375    5 1,374   1,375    5 1,374   1,375    5 1,374   1,375    5 1,374   1,375    5 1,374   1,375    5 1,374   1,375    5 1,374   1,375    5 1,374   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    7 1,375   1,375    8 1,375   1,375    8 1,375   1,375    9 1,375   1,375    1 1,375   1,375    1 1,375   1,375    1 1,375   1,375    1 1,375   1,375    1 1,375   1,375    2 1,375   1,375    3 1,375   1,375    3 1,375   1,375    5 1,375   1,375    8 1,375   1,375    1 1,375   1,375    1 1,375   1,375    1 1,375   1,375    2 1,375   1,375    3 1,375   1,375    3 1,375   1,375    3 1,375   1,375    3 1,375   1,375    3 1,375   1,375    4 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375   1,375    5 1,375    6 1,375   1,375    7 1,383    8 1,375   1,375    8 1,375   1,375    8 1,375   1,375    8 1,375   1,375    8 1,375   1,375    8 1,375   1,375    8 1,375   1,375    8 1,375   1,375    8 1,375   1,375    8 1,375   1,375    8 1,375   1,375    8 1,375   1,375	1 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 34,048 \$ 5	\$ 62,548 \$ 5,951 \$ 40,016 (2) 64% \$ 62,548 100% \$ - 0% \$ 100	Cost of Goods Used:														
7 5,431 (2.3) 91% 6,000 100% - 0% 3,843 1, - 10 (2) 100% 10 100% - 0% 27 7 2,798 (2) 67% 4,150 100% - 0% 25,771 4 25,794 63% 41,241 100% - 0% 25,771 1 13,582 61% 5,456 100% - 0% 3,557 1 2,863 64% 4,448 100% - 0% 3,557 1 2,863 64% 4,448 100% - 0% 3,157 1 1,507 82% 1,081 100% - 0% 3,11 1, 1 1,372 62% 2,200 100% - 0% 311 1, 1 1,372 62% 2,200 100% - 0% 311 1, 1 3,325 65% 5 15,524 3 12,374  mpared to the prior year's year-to-date of 114.	7 5,431 (2.3) 91% 6,000 100% - 0% 3,843 - 10 (2) 100% - 10 100% - 0% 27 7 2,798 (2) 87% 4,150 100% - 0% 2,781 1 13,582 61% 22,177 100% - 0% 25,771 1 13,582 61% 22,177 100% - 0% 2,943 8 5,630 64% 4,448 100% - 0% 2,943 8 5,78 64% 4,448 100% - 0% 3,557 1 1,372 62% 2,200 100% - 0% 1,883 1,372 65% 2,200 100% - 0% 1,883 1,372 65% 2,151,146 100% - 0% 1,883 1,5624 3,250) \$ 15,624  mpared to the prior year's year-to-date of 114.	6,000 737 5,431 (2,3) 91% 6,000 100% - 0% - 10	Purchased Foods	56,500		5,951	40,016		4% \$	62,548	100%	1	<b>%</b> 0	**		5,968	18%
7 2,788 (2) 67% 4,150 100% - 0% 2,781 (2) 67% 4,150 100% - 0% 2,781 (3) 63% 41,241 100% - 0% 25,771 (4) 63% 41,241 100% - 0% 25,771 (4) 64% 4,481 100% - 0% 3,557 (4) 6 1,507 82% 1,081 100% - 0% 3,157 (4) 6 1,507 82% 1,081 100% - 0% 3,11 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	7 2,788 (2) 67% 4,150 100% - 0% 2,781 (2) 67% 4,150 100% - 0% 2,781 (2) 67% 4,150 100% - 0% 2,781 (2) 67% 4,148 (2) 67% 22,177 100% - 0% 25,771 (2) 683 64% 4,448 100% - 0% 3,557 (2) 678 64% 4,448 100% - 0% 2,943 (2) 678 64% 1,081 100% - 0% 311 (2) 62% 2,200 100% - 0% 1,883 (2) 62% 2,200 100% - 0% 1,883 (3) 62% 2,200 100% - 0% 1,883 (4	10	Federal Commodities	7,200	6,000	737			4%	6,000	100%	•	<b>%</b>	63	843	1,588	41%
7 2,798 (2) 67% 4,150 100% - 0% 2,781   4 25,794 63% 41,241 100% - 0% 25,771   13,882 61% 22,177 100% - 0% 25,771   13,882 64% 4,480   8 578 63% 1,081 100% - 0% 2,943   5 1,507 82% 1,835 100% - 0% 3,557   1 1,372 62% 2,200 100% - 0% 1,883   5 5 2,200 100% - 0% 1,883   5 5 3,507 1   1 1,372 62% 5,151,146 100% \$ 90,147 \$ 7 7   1 1,372 62% 5,151,146 100% \$ 10,00   1 1,372 62% 5,151,146 100% \$ 10,00   1 1,372 62% 5,151,146 100% \$ 10,00   1 1,372 62% 5,151,146 100% \$ 10,00   1 1,374   1 1,374   1 1,374	7 2,798 (2) 67% 4,150 100% - 0% 2,781   4 25,794 63% 41,241 100% - 0% 25,771   13,582 61% 22,177 100% - 0% 14,480   9 3,650 67% 5,456 100% - 0% 2,943   8 5,78 64% 4,448 100% - 0% 2,943   8 1,507 82% 1,081 100% - 0% 311   1 1,372 62% 2,200 100% - 0% 311   5 5,524   (3,250) \$ 100% \$ 1,699 \$ 15,624    1 3,749	4,150       497       2,798       (2)       67%       4,150       100%       - 0%         4,1241       3,744       25,794       63%       41,241       100%       - 0%         2,2,177       1,801       13,582       61%       22,177       100%       - 0%         4,448       381       2,650       67%       5,456       100%       - 0%         4,448       381       2,663       64%       4,448       100%       - 0%         1,081       48       578       65%       4,48       100%       - 0%         2,200       191       1,572       62%       2,200       10%       - 0%         \$ 156146       \$ 1567       65%       2,200       10%       - 0%       - 0%         \$ 15624       \$ 15,624       65%       3,151,146       100%       - 0%       - 0%         \$ 12,374       \$ 12,374       \$ 12,374       \$ 12,374       - 0%       - 0%       - 0%	Commodities Processing Cost	35	우	•.		_	%0	9	100%	•	%0		27	(17)	(63%)
4     25,784     63%     41,241     100%     -     0%     25,771       1     13,882     61%     22,177     100%     -     0%     14,480       8     3,650     67%     5,456     100%     -     0%     2,943       8     578     63%     1,081     -     0%     2,943       8     1,507     82%     1,084     -     0%     311       1     1,372     62%     2,200     100%     -     0%     1,883       1     1,372     62%     1,61,146     100%     -     0%     1,883       1     5     15,146     100%     -     0%     1,893       1     5     15,24     -     -     0%     1,699     3       1     3,250     5     12,374     -     -     0%     1,699     3       1     4     12,374     -     -     -     -     0,60%     2,699     3       1     4     12,374     -     -     -     -     -     -     1,699     3     6	4       25,794       63%       41,241       100%       -       0%       25,771         1       13,582       61%       22,177       100%       -       0%       14,480         9       3,650       64%       4,448       100%       -       0%       2,943         1       2,863       64%       4,448       100%       -       0%       2,943         8       1,507       82%       1,081       100%       -       0%       503         1       1,372       62%       2,200       100%       -       0%       1,883         5       5       145,146       100%       -       0%       1,883         5       5       145,146       100%       -       0%       1,883         6       5       145,146       100%       -       0%       1,690       \$         7       5       12,574       -       -       0%       1,483       -       1,569       \$         8       12,374       -       -       -       0%       1,507       -       0%       1,669       \$         8       12,374       -       -       - </td <td>41,241     3,744     25,794     63%     41,241     100%     - 0%       22,177     1,801     13,582     61%     22,177     100%     - 0%       5,456     459     3,650     67%     5,456     100%     - 0%       4,448     381     2,863     64%     4,448     100%     - 0%       1,081     48     578     63%     1,00%     - 0%       2,200     191     1,377     62%     1,60%     - 0%       \$ 15,624     \$ 15,624     \$ 15,624       \$ 12,374     \$ 12,374</td> <td>Other Nonfood Supplies</td> <td>4,150</td> <td>4,150</td> <td>497</td> <td></td> <td></td> <td>%</td> <td>4,150</td> <td>100%</td> <td>•</td> <td>%0</td> <td>2</td> <td>781</td> <td>17</td> <td>1%</td>	41,241     3,744     25,794     63%     41,241     100%     - 0%       22,177     1,801     13,582     61%     22,177     100%     - 0%       5,456     459     3,650     67%     5,456     100%     - 0%       4,448     381     2,863     64%     4,448     100%     - 0%       1,081     48     578     63%     1,00%     - 0%       2,200     191     1,377     62%     1,60%     - 0%       \$ 15,624     \$ 15,624     \$ 15,624       \$ 12,374     \$ 12,374	Other Nonfood Supplies	4,150	4,150	497			%	4,150	100%	•	%0	2	781	17	1%
1 13,582 61% 22,177 100% - 0% 14,480 14,480 3,557 100% - 0% 3,557 100% - 0% 3,557 100% - 0% 3,557 100% - 0% 3,557 100% - 0% 2,943 11 11 11 11 11 11 11 11 11 11 11 11 11	1 13,582 61% 22,177 100% - 0% 14,480 14,480 1 14,448 1 14,448 1 100% - 0% 503 3 1 14 14,372 62% 5 145,146 1 100% 本 0% 1883 1 14,372 65% 5 145,146 1 100% 本 0% 1883 1 14,480 1 14,372 1 14,372 1 14,480 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 100% - 0% 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 100% - 0% 14,448 1 14,448 1 14,448 1 100% - 0% 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 100% - 0% 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 14,448 1 100% - 0% 14,448 1 14,448 1 14,448 1 14,448 1 100% - 0% 14,448 1 14,448 1 100% - 0% 14,448 1 14,448 1 14,448 1 100% - 0% 14,448 1 14,448 1 100% - 0% 14,448 1 14,448 1 100% - 0% 14,448 1 14,448 1 100% - 0% 14,448 1 100	22,177     1,801     13,582     61%     22,177     100%     - 0%       5,456     459     3,650     67%     5,456     100%     - 0%       4,448     381     2,863     64%     4,448     100%     - 0%       1,081     48     578     63%     1,081     - 0%       2,200     191     1,377     62%     1,00%     - 0%       \$ 1561,46     \$ 14,075     97,607     66%     \$ 151,146     100%     - 0%       \$ 15,624     \$ 15,624     \$ 15,624       \$ 12,374     \$ 12,374	Salaries	41,241	41,241	3,744	25,794	ý	3%	41,241	100%	•	%	25	771	23	%0
8 3,550 67% 5,456 100% - 0% 3,557 1 2,863 66% 4,448 100% - 0% 2,943 8 578 82% 1,081 100% - 0% 311 1, 1 1,372 62% 2,000 100% - 0% 311 1, 5 97,601 65% \$ 141,146 100% 本	## 3,650 67% 5,456 100% - 0% 3,557  ## 2,863 66% 4,448 100% - 0% 2,943  ## 1,507 82% 1,081 100% - 0% 311  ## 1,372 62% 2,200 100% - 0% 1883  ## 5,5760 100% - 0% 1883  ## 1,507 65% 5,151,146 100% \$\$ 00,147 \$\$ 15,624  ## 12,374  ## 12,374  ## 12,374  ## 12,374	5,456     459     3,650     67%     5,456     100%     -     0%       4,448     381     2,863     64%     4,448     100%     -     0%       1,081     48     578     63%     1,081     0%     0%       2,200     191     1,372     62%     2,200     100%     -     0%       \$ 751,446     \$ 14,075     \$ 97,607     65%     \$ 751,746     100%     -     0%       \$ 15,624     \$ 12,374     \$ 12,374     \$ 12,374	Fringes	24,362	22,177	1,801	13,582	ø	7%	22,177	100%	•	%	14	480	(888)	(%9)
1 2,863 64% 4,448 100% - 0% 2,943 8 578 63% 1,081 100% - 0% 503 6 1,507 82% 1,081 100% - 0% 311 1, 1 1,372 62% 2,200 100% - 0% 1,883 (() 5 5 97,601 65% 5,1451,146 100% \$ () 7 5 7,43 8 15,624 8 12,374  mpared to the prior year's year-to-date of 114.	1 2,863 64% 4,448 100% - 0% 2,943 8 578 65% 1,081 100% - 0% 503 503 503 504 1,507 82% 1,081 100% - 0% 311 1 1,372 62% 2,200 100% \$ 0% 1,883 505 50 50 50 50 50 50 50 50 50 50 50 50	4,448     381     2,863     64%     4,448     100%     0%       1,081     48     578     63%     1,081     100%     0%       1,081     266     1,507     82%     1,835     100%     0%       2,200     191     1,372     62%     2,200     100%     0%       \$ 155,146     \$ 14,075     \$ 97,607     66%     \$ 151,146     100%     0%       \$ 15,624     \$ 15,624     \$ 15,624     \$ 15,624       \$ 12,374     \$ 12,374     \$ 12,374	Energy Services	5,456	5,456	459	3,650	60	%	5,456	100%	•	%0	eri	557	93	3%
8         578         63%         1,081         100%         0%         503           8         1,507         82%         1,835         100%         -         0%         311         1           1         1,372         62%         2,200         100%         -         0%         1,883           5         9,601         66%         5,151,146         100%         5         0%         5,091,47,5,7           7         5         749         5         15,624         6         5         7,699         5         6           1         3,250         5         12,374         5         12,374         8         12,374	8 578 63% 1,081 100% - 0% 503 8 1,507 82% 1,835 100% - 0% 311 1 1,372 62% 2,200 100% - 0% 1883 5 5 97,501 65% 5 151,146 100% \$ 00% \$ 000 147.\$  7 5 748 \$ 15,624	1,081     48     578     63%     1,081     100%     0%       1,835     266     1,507     82%     1,835     100%     0%       2,200     191     1,372     62%     2,200     100%     0%       \$ 151,146     \$ 14,076     \$ 97,607     65     151,146     100%     0%       \$ 15,624     \$ 15,624     \$ 15,624       \$ 12,374     \$ 12,374     \$ 12,374	Purchased Services	4,513	4,448	381	2,863	ف	4%	4,448	100%	1	%0	7	943	(80)	(3%)
8       1,507       82%       1,835       100%       - 0%       311       1         1       1,372       62%       2,200       100%       - 0%       1,883         5       \$ 97,601       66%       \$ 15,614       100%       \$ 00/147       \$ 7         7       \$ 15,624       \$ 15,624       \$ 12,374       \$ 12,374       \$ 12,374	\$ 1,507 82% 1,835 100% - 0% 311  1 1,372 62% 2,200 100% - 0% 1,883  \$ 2,200 100% \$ - 0% 1,883  \$ 5,500 100% \$ - 0% 1,883  \$ 15,624  (3,250)  \$ 12,374  mpared to the prior year's year-to-date of 114.	1,835   266   1,507   82%   1,835   100%   . 0%   . 0%   . 0%   . 2,200   . 191   . 1,372   62%   2,200   100%   . 0%   . 0%   0%	Material & Supplies	781	1,081	84	878	ió	3%	1,081	100%	1	%		503	75	15%
1 1,372 62% 2,200 100% 1 00% 1,883	1 1,372 62% 2,200 100% 0% 1,883	2,200     191     1,372     62%     2,200     100%     0%       \$ 151,146     \$ 14,075     \$ 97,807     66%     \$ 151,146     100%     \$       \$ 15,624     \$ 15,624     \$ 15,624       \$ 12,374     \$ 12,374     \$ 12,374	Capital Outlay	1,500	1,835	266	1,507	àci	28	1,835	100%	•	%0		311	1,196	385%
\$ \$ 97,601 \$ 50% \$ 151,146 100% \$ 90,147 \$ 50.14	\$ \$ 97,601 \$ 50% \$ 151,146 100% \$ 90,147 \$ 50.14	\$ 151,146 \$ 14,075 \$ 97,801 65% \$ 151,146 100% \$ 07, \$ 15,624 \$ 15,624 \$ 12,374 \$ 12,374 \$ 12,374 \$ 12,374	Indirect Cost	2,267	2,200	191	1,372	ij	5%	2,200	100%	•	<b>%</b> 0	-	883	(511)	(27%)
\$ 15,624 (3,250) \$ 12,374 mpared to the prior year's year-to-date of 114.	\$ 15,624 (3,250) \$ 12,374 mpared to the prior year's year-to-date of 114.	\$ 581 \$ 697 \$ 749 \$ 681 \$ 681 \$ 15,624 \$ 12,374 \$ 12,374 \$ 12,374	Total Expenditures	:::;	5 151 146 \$	14,075		Ö	\$ %9	51,146	100%		 	90	14	7.454	9%
\$ 15,624 (3,250) \$ 12,374 mpared to the prior year's year-to-date of 114.	\$ 15,624 (3,250) \$ 12,374 mpared to the prior year's year-to-date of 114.	\$ 561 \$ 667 \$ 749 \$ 15,624 \$ 15,624 \$ 15,624 (3,250) \$ 12,374 Report".	Excess (Deficiency) of														
\$ 15,624 (3,250) \$ 12,374 mpared to the prior year's year-to-date of 114.	\$ 15,624 (3,250) \$ 12,374  mpared to the prior year's year-to-date of 114.	\$ 15,624 ) (3,250) \$ 12,374 Report".	Revenues Over Expenditures		581	100			v.	581				40	\$ 699	6.920)	
Less: Nonspendable Fund Balance-Inventory (3,250) (3,250) (3,250) (3,250) (3,250) (3,250) (3,250) (3,250) (3,250) (3,250) (3,250) (4,2)? Restricted Fund Balance (4,2)? 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 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	Less: Nonspendable Fund Balance-Inventory (3,250) (3,250) \$ 12,374  Restricted Fund Balance \$ 12,943 \$ 12,374 \$ 12,374  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 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	) (3,250) \$ 12,374 \$ Report".	Ending Fund Balance	\$ 16,193	15,624				s	15,624							
Restricted Fund Balance \$ 12,943 \$ 12,374 \$ 12,374  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 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	Restricted Fund Balance \$ 12,943 \$ 12,374  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 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	\$ 12,374 \$	Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)					(3.250)							
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 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	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 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	Report"	Restricted Fund Balance	12.943	٠				•	12.374							
r-of (1-5): Neter 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 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	r of 11-5): Interer 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 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	For (1-5): Neter to accompanying "Notes to Monthly Financial Report".	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						.								
(6) The number of operating days in the current month was 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	(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 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	I(4) The Statement of Cherations is shown with Comparative totals for fiscal year 2010, 2011	For (1-3): Refer to accompanying "Notes to mon (4) The Statement of Operations is shown with co	nthly Financial Kel	port". for fiscal year 20	110.2011											! !
(6) The number of operating days in the current month was 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	(6) The number of operating days in the current month was 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	(5) This represents the adopted budget approved by the School Board on September 7, 2011.	(5) This represents the adopted budget approved	d by the School Bo	oard on Septemb	ser 7, 2011.											
i.i.	•	(6) The number of operating days in the current month was 18 and year-to-date was 114 as compared to the prior year's year-to-date of 114.	(6) The number of operating days in the current n	month was 18 and	year-to-date wa	s 114 as compa	ared to the price	r year	's year-	to-date	of 114.						
(7) This represents the budget as amended at the School Board meeting on February 15, 2012.	(7) This represents the budget as amended at the School Board meeting on February 15, 2012.	(7) This represents the budget as amended at the School Board meeting on February 15, 2012.	(7) This represents the budget as amended at the	e School Board m	eeting on Februa	ary 15, 2012.											
(7) This represents the budget as amended at the School Board meeting on February 15, 2012.	(7) This represents the budget as amended at the School Board meeting on February 15, 2012.	(7) This represents the budget as amended at the School Board meeting on February 15, 2012. Sources: Offices of the Controller, Budget Management and Food & Nutrition.	(7) This represents the budget as amended at the Sources: Offices of the Controller. Budget Manac	e School Board m	eting on February Nutrition	ary 15, 2012.		<u> </u>	; } }	3	<u>:</u> 5						

The School Board of Miami-Dade County, Florida

## Unaudited Monthly Financial Report for the Period Ending February 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 February 24, 2012:

		Commitments		Encumbrances		Totals
Employee Benefits	\$	-	\$	8,314,152	\$	8,314,152
Purchased Services		2,187,132		103,261,507		105,448,639
Energy Services		-		31,377,187		31,377,187
Materials & Supplies		1,802,070		3,449,318		5,251,388
Capital Outlay		363,012		24,987,932		25,350,944
Other	-	<u> </u>	_	871,475	_	871,475
Total	\$_	4,352,214	\$_	172,261,571	\$_	176,613,785

#### **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 February 24, 2012:

Buildings and Additions Land Improvements Other Than Buildings Renovations Equipment	\$ 4,059,855 32,932 594,702 4,175,121
Total	\$ 8,862,610

### Unaudited Monthly Financial Report for the Period Ending February 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 .27% compared to 2010-11 fiscal year. The number of operating days in the current month was 18 and year-to-date was 114 as compared to 114 in the prior year.

Net encumbrances as of month end amounted to \$852,416 of which \$588,427 is attributable to Capital Outlay; \$27,539 is attributable to Material and Supplies; \$266,450 is attributable to Purchased Services; and \$0 is attributable to Energy Services.

- 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, <u>Fund Balance Reporting and Governmental Fund Type Definitions</u> requires inventory to be reported under the category of nonspendable. At February 24, 2012 the commodity inventory balance was \$3,821,826.

## Unaudited Monthly Financial Report for the Period Ending February 2012

#### **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 February 2012, reimbursements to the General Fund through transfers-in amounted to \$66,296 consisting of \$37,822, \$9,481, and \$18,993 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

## Unaudited Monthly Financial Report for the Period Ending February 2012

#### Glossary of Terms

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

Fund Accounting 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.

Revenues Increases in governmental fund type net current assets from

other than expenditure refunds and residual equity transfers.

Expenditures 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.

Federal Commodities Are surplus food items distributed by the U.S. Department of

Agriculture.

Inventory 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:

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

<u>Title VII of the Civil Rights Act of 1964 as amended</u> - 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)