Office of Superintendent of Schools Board Meeting of October 16, 2013

Financial Services Richard H. Hinds, Chief Financial Officer

SUBJECT:

MONTHLY FINANCIAL REPORTS FOR THE PERIODS ENDING

**JULY AND AUGUST 2013** 

COMMITTEE:

INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

The Monthly Financial Reports for July and August 2013 are presented to the Board.

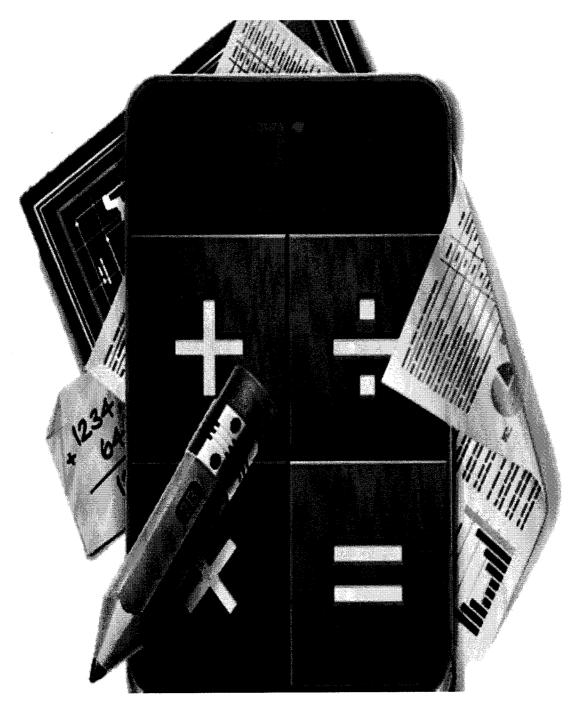
The reports contain the Statement of Operations for the General, Food Service and Capital Projects Funds.

Copies of the Monthly Financial Reports for July and August 2013 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 Reports for July and August 2013.

# Monthly Financial Report - Unaudited For the Period Ending July 2013



Financial Services
Office of the Controller

**Board Meeting of October 16, 2013** 

## **Miami-Dade County Public Schools**

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

Ms. Perla Tabares Hantman, Chair Dr. Martin Karp, Vice Chair Ms. Susie V. Castillo Mr. Carlos L. Curbelo Dr. Lawrence S. Feldman Dr. Wilbert "Tee" Holloway Dr. Dorothy Bendross-Mindingall Dr. Marta Pérez Ms. Raquel A. Regalado

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Ms. Krisna Maddy



## Unaudited Monthly Financial Report for the Period Ending July 2013

The Superintendent of Schools

Presents:

The Monthly Financial Report for the period ending July and the four weeks ending July 26, 2013 indicating appropriations in the 2013-14 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 July 2013

### **TABLE OF CONTENTS**

Statement of Operations – General Fund	
Statement of Operations – Capital Projects Funds	2
Statement of Operations – Food Service Fund	3
Notes to the Monthly Financial Report	4-5
Explanation of Variances	6
Glossary of Terms	7

The School Board of Miami-Dade County, Florida Statement of Operations (Unaudited) GENERAL FUND (\$000) Four Weeks Ended July 26, 2013

							W SEVIE	4					Γ
	•	7			Current	ļ	Actual to	al to	Prior		Difference	%	
Description	₹ m	Adopted Budget <sup>(1)</sup>	Amended Budget	et de	Month Actual	Actual	Adopted	get	Actual		(Decrease)	(Decrease)	$\Box$
REVENUES													
STATE SOURCES	69	1,264,763	€9	•	102,900	\$ 102,900	%8 00	*:	\$ 100,	100,036 \$	2,864	3%	
FEDERAL SOURCES		17,544			39	4		e ×	-	- 900	542		
LUCAL SUDRICES TRANSFERS IN		155,195			4,522	4,522		. *	3,	3,662	960	23%	
TOTAL REVENUES	•	2,765,774	•		109,111	\$ 109,111	11 4%	*	\$ 104,706	\$ 902	4,405	4%	
EXPENDITURES													
SCHOOL LEVEL SERVICES													
	€9	1,866,841	€9	<b>€</b>	49,084	\$ 49,084		3%	\$ 43,	43,090 \$	5,994		
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)		119,092			4,031	4,031		* *	ḿr⊷	3,932	99	3%	-
TRANSPORTATION		09,4/0			5,758		,	e			27,0		
TOTAL DIRECT SERVICES TO STUDENTS	€9	2,055,409	49	<b>.</b>	56,824	\$ 56,824		° %	\$ 54	54,456 \$	2,368	<b>*</b>	
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)		360,657			25,759	25,759		7%	22,	22,468	3,291		
SCHOOL ADMINISTRATION		174,145 29,957			8,109 1,301	8,109		% <b>4</b> % <b>4</b>	7, 1,	7,738 1,430	371 (129)	<b>6</b> %)	
TOTAL SCHOOL LEVEL SERVICES	€	2,620,168	s <del>s</del>	\$	91,993	\$ 91,993		<b>4</b> %	\$ 86,	86,092 \$	5,901	**	
INSTRUCTIONAL SUPPORT SERVICES				,				:					
INSTRUCTION & CURRICULUM DEVELOPMENT	€9	22,127	€9	<b>ь</b>	1,451	γ'. •		<b>2</b> 2	<b></b> .	1,269 \$	182	14%	
INSTRUCTIONAL STAFF TRAINING INSTRUCTION RELATED TECHNOLOGY		2,010			155 2,048	2,0	2,048 7	% %	2,	2,063	(90)		
GIONALD TAXOLINING INTO INTO INTO INTO INTO INTO INTO INTO		50,000		,	3.854	3,654		79%	e.	3 547 \$	107	3%	
COLAL INSTRUCTIONAL SUPPORT SERVICES	9	97,26	•	•	200								
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	€	2,672,397	€	φ.	95,647	\$ 95,647		<b>4</b> %	89	89,639	8,008	, %	
BUSINESS SERVICES FISCAL SERVICES (includes accounting, budget, payroll,	€9	12,665	₩	6 <del>9</del>	764	8	764 <b>6</b> '	<b>%</b>	<b>↔</b>	745 \$	19	3%	
accounts payable & cash mahagement)  CENTRAL SERVICES (includes purchasing, personnel, risk management)		47,210			5,358	5,3	5,358 11	11%	4	4,787	571	12%	
& warehouse services)		c			6		60	¥9%		92	4,	16%	
ADMINISTRATIVE LECTINOLOGY SERVICES		4,044			30			•				,	
TOTAL BUSINESS SERVICES	69	61,897	ь		6,214	\$	6,214 10	%0L	Ω.	9,611	903	% E	
CENTRAL ADMINISTRATION SCHOOL BOARD													
BOARD OFFICE	€9	3,019	↔	<b>₽</b>	355	€9		12%	€9	190 \$	-		
BOARD ATTORNEY OTHER (includes inspector general & independent auditors)		2,606 1,363			86. 59	-	59 4	<b>*</b> *		5 <del>4</del>	8 <b>8</b>	44%	
GENERAL ADMINISTRATION										i	i		
SUPERINTENDENT'S OFFICE		1,301			23 93	•	93 7	% %		72	21	29%	
TOTAL CENTRAL ADMINISTRATION	69	11,156	69		928	₩		<b>%6</b>	s	730 \$	2		
SIIB-TOTAL EXPENDITIBES	69	2 745 450	69		102.819	\$ 102.819	ı	%*	\$ 95.	\$ 086	6:838	2%	
	<b>→</b>	2,10,10	•	•				:		;			
DEBT SERVICE (includes interest expense) TRANSFERS OUT		520 2,687			' '		• •	%%					
TOTAL EXPENDITURES	•	2,748,667	•	•	102,819	\$ 102,819		4%	\$ 96	95,980 \$	6,839	%	
Excess (Deficiency) of Revenues Over Expenditures	•	17,117	•	<b>∽</b>	6,292	\$ 6,	6,292		8	8,726 \$	(2,434)	al	
Beginning Fund Balance		84,350											
Less: Rebudgets, Reserves, Encumbrances & Commitments		(19,255)											
Unappropriated Fund Balance	ω.	82,212	<u>~</u>	,									
													1

(1) This represents the adopted budget approved by the School Board on September 3, 2013. Sources: Offices of the Controller and Budget Management

					္	PITAL	CAPITAL PROJECTS FUNDS	SS	ဖွာ	·					
٠					Four	Weeks	Four Weeks Ended July 26, 2013	y 26, 2	013						
		Ado	Adopted		Current		Year-To-Date		Commitment		Actual vs		Year-To-Date	Difference	%
	Description	201	2013-14	Amended	Month	_	Actual		and	Ado	Adopted		Actual	Increase/	Increase/
		Budç	Budget <sup>(3)</sup>	Budget	Actual	_	2013-14	%	Encumbrance		Budget	*	2012-13(4)	(Decrease)	(Decrease)
	REVENUES													(2)	(papa papa)
	Local Optional Millage	•• 1	322,344 \$	•	<u>م</u> د	•		%0	A/A	<b></b>	(322,344)	(100%)	•	•	
	PECO Revenues		21,575	,	-	1.798	1.798		N/A	•	(19 777)		, 242	9	, ,004
	Interest		405	•	•	12	5	4,8	Z/N		(380)	(95%)	617',	363	48%
	Transfers-in (Interfund)		7,726	•			: '	%	Υ X		(7.7.56)	(100%)	67	(14)	(46%)
	Sale of Bonds and Other Revenues		504,385	•	201,098	860	201,098	40%	A/A	ن	303.287)	(%09)		204 008	,
1	Misc Revenue		30,687	•	. •-	140	140	%0	A/A	•	(30.547)	(100%)	530	(065)	(7072)
- 2	Totai	5	887,122 \$		203,051	3 190	203,051	23%	N/A	5	(684.071)	\$ (%22)	1	\$ 201 279	11350%
_	Beginning Fund Balance		68,791	I				•				,	1		9/ 6001
	Total Beginning Fund Balance &				,	1				٥	Current				
	Budgeted Revenues	\$	955,913 \$	Ī						A S	Available				
	EXPENDITURES									e d	Ralance				
	Sites/Site Improvements	<b>م</b> ا	6,720 \$	•		\$ 86	98 (2)	1%	\$ 4.235	<u>ب</u>	2.387	36%	207	(100)	(70/3)
	Buildings & Additions		66,793		.4	202	202 (2)	_	10,785		55,806			Ξ	(%/6)
	Renovations	• •	387,017	•	1,1	1,189	1,189 (2)		18,389		367,439	%96	2.02	(895)	(96%)
	Original & Additional Equipment	•-	122,830	•		136			7,660		115.034	84%	908	(623)	(43.64)
	Other		1,995	•	Ψ.	646	646	"	114		1.235	62%	o o	(212)	7078%
است	Transfers-out	3	361,202		47,248	84	47,248	13%	Ī		313.954	%28	34 960	12 288	7010
	Total	<b>5</b> ,	946,557 \$		49,519	\$ 619	49,519	2%	\$ 41.183	<b>1</b> 00	855.855	\$ %06	39 786	0 733	346
	Excess (Deficiency) of							"					20.100	2,12	¢ †
	Revenues Over Expenditures	_	(59,435)	•	153,532	532 \$	153.532					u	/28 04A) &	•	
	Projected Ending Balance		9,356 \$									•		151,040	
اب							:								
	(1)-(2) Refer to accompanying "Notes to Monthly Financial Report."	to Monthly	Financial F	eport."											
	(3) This represents the adopted budget approved by the School Board on September 3, 2013.	et approved	d by the Sch	nool Board on S	eptember	3, 2013.									
	(4) the Statement of Operations is snown with comparative totals for fiscal Sources: Offices of the Controller and Rudnet Management	own with c	omparative	totals for fiscal	year 2012-13.	<u>.</u>									
7			10000												

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

			Unau		?			_				
				Unaudited (\$000)								
			FOOD S Four Weeks E	FOOD SERVICE FUND Four Weeks Ended July 26, 2013	D 5, 2013							
	Adopted		Current	Year-To-Date			>	Variance		Year-To-Date	Difference	%
Description	2013-14 Budget <sup>(5)</sup>	2013-14 Budget	Month Actual	Actual 2013-14	%	Projected Annual <sup>(5)</sup>	%	Favorable (Unfavorable)	%	Actual <sup>(4)</sup> 2012-13	Increase/ (Decrease)	Increase/
REVENUES												
Local Sources:	1											
Food Sales	\$ 21,000 \$	,	\$ 84	\$ 84	%0	\$ 21,0		•	%0	\$ 81	3	4%
Interest	4	•	7	8	14%	14	100%	•	%0	7	•	6
Other	•		■ §,		•			•	•	•	•	•
Total Local Sources	21,014		86	86	%0	21,014	100%	•	% 0	83	က	4%
State Sources:	2 1 46	,	170	140	<b>6</b>	2 146	<b>400</b> 0/		80	700	ş	/60/
Other	2, 148		6 '	n '	% 6	, 15 55			နို င်	<b>6</b> '	(A)	(%,0)
Total State Sources	2,196		179	179	% 8	2,196		-	. %	188	6	(2%)
Federal Sources:					:				?	3	2	
Federal Reimbursement	129,414	•	1,209	1,209 (1)	1%	129,414	100%	•	%0	1,175	34	3%
Value of Fed. Commodities Received	8,000	•	457	457 (3)	<b>%9</b>	8,000	100%	•	%0	282	-	62%
Commodity Rebate	150	•	•	•	%0			٠	%	•	•	•
Total Federal Sources	137,564	•	1,666	1,666	1%	137,564	100%	•	%	1,457	209	14%
Total Revenues		, ø	\$ 1,931	\$ 1,931	1%	\$ 160,774	100%	-	8	\$ 1,728	\$ 203	12%
Beginning Fund Balance	17,523	•		-		17,523	100%					
Beginning Fund Balance &							booooo					
Budgeted/Projected Revenue	178,297					178,297	100%					
EXPENDITURES												
Cost of Goods Used:	1											
Purchased Foods	\$ 64,200	•	\$ 583		4%	\$ 64,200		•	%0	\$ 460	\$ 123	27%
Federal Commodities	7,200	•	20	70 (2,3)		7,200		•	%0	79	6)	(11%)
Other Nonfood Supplies	5,200		312	312 (2)		5,200		•	%	70	242	346%
Salaries	41,649	•	644	644	2%	41,649		•	%0	724	=	(11%)
Fringes	23,097	•	1,401	1,401	<b>%9</b>	23,097		•	%0	1,393		1%
Energy Services	5,828	•	480	480	% 8	5,828		•	%	461	19	4%
Purchased Services	6,382 772	• 1	341	341	% è	6,362	,00°	•	ŝŝ	340	- 5	%0 %0
Capital Outlay	2.750	•			, 'd	2750			8 6		2 5	(05%)
Indirect Cost	3,066	•	117	117	. 4	3.066		•	<b>.</b> %	1 6	<del>(</del>	18%
Total Expenditures	\$ 160,124 \$	•	\$ 3,964	\$ 3.964		\$ 16	losos:		8	\$ 3.672	\$	***
Excess (Deficiency) of							4					
Revenues Over Expenditures	\$ 650 \$	9	\$ (2,033) \$	\$ (2,033)		\$ 650				\$ (1,944) \$	(68) \$	
Ending Fund Balance	\$ 18,173 \$	,				\$ 18,173			-			
Less: Nonspendable Fund Balance-Inventory	(2,830)					(2,830)						
Restricted Fund Balance	\$ 15,343 \$					\$ 15,343						
For (1-3): Refer to accompanying "Notes to Monthly Financial Report". (4) The Statement of Operations is shown with comparative totals for fiscal year 2012-13.	onthly Financial Recomparative totals	port". for fiscal vear 2	2012-13.									
(5) This represents the adopted budget approved by the School Board on September 3, 2013.	d by the School B	oard on Septem	ıber 3, 2013.									
Sources: Offices of the Controller, Budget Management and Food &	agement and Foor	8 Nutrition.										

## Unaudited Notes to the Monthly Financial Report for the Period Ending July 2013

#### **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 July 26, 2013:

	Commitments		Encumbrances		Totals
Employee Benefits	\$ -	\$	9,275	\$	9,275
Purchased Services	5,136,181		307,670,502		312,806,683
Energy Services	-		14,192,242		14,192,242
Materials & Supplies	486,362		13,996,881		14,483,243
Capital Outlay	467,744		1,786,866		2,254,610
Other	•	_	328,244		328,244
Total	\$ 6,090,287	\$_	337,984,010	\$.	344,074,297

### **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 July 26, 2013:

Buildings and Additions	\$ 2,759,284
Land	32,932
Improvements Other Than Buildings	488,009
Renovations	2,365,679
Equipment	 -
Total	\$ 5,645,904

## Unaudited Notes to the Monthly Financial Report for the Period Ending July 2013

#### **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.

Net encumbrances as of month end amounted to \$734,134 of which \$521,315 is attributable to Capital Outlay; \$45,015 is attributable to Material and Supplies; \$167,804 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, <u>Fund Balance Reporting and Governmental Fund Type Definitions</u> requires inventory to be reported under the category of nonspendable. At July 26, 2013 the commodity inventory balance was \$2,875,322.

## Unaudited Notes to the Monthly Financial Report for the Period Ending July 2013

#### **General Fund**

Revenues (\$ in thousands)

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 July 2013, reimbursements to the General Fund through transfers-in amounted to \$4,522 consisting of \$1,798 and \$2,724 for charter school capital outlay, and property & casualty insurance, respectively.

## Unaudited Monthly Financial Report for the Period Ending July 2013

## 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 o	f the School Board	l are organized	d on the basis of
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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.

<u>Americans with Disabilities Act of 1990 (ADA)</u> - 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.

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

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

<u>Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)</u> - 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 295.07 (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: (05.12)

# Monthly Financial Report - Unaudited For the Period Ending August 2013



Financial Services
Office of the Controller

**Board Meeting of October 16, 2013** 

## **Miami-Dade County Public Schools**

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

Ms. Perla Tabares Hantman, Chair Dr. Martin Karp, Vice Chair Ms. Susie V. Castillo Mr. Carlos L. Curbelo Dr. Lawrence S. Feldman Dr. Wilbert "Tee" Holloway Dr. Dorothy Bendross-Mindingall Dr. Marta Pérez Ms. Raquel A. Regalado

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Ms. Krisna Maddy



## Unaudited Monthly Financial Report for the Period Ending August 2013

The Superintendent of Schools

Presents:

The Monthly Financial Report for the period ending August and the nine weeks ending August 30, 2013 indicating appropriations in the 2013-14 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:

ichard H. Hinds, Ed.D. hief Financial Officer

# Unaudited Monthly Financial Report for the Period Ending August 2013

## **TABLE OF CONTENTS**

Statement of Operations – General Fund	1
Statement of Operations – Capital Projects Funds	2
Statement of Operations – Food Service Fund	3
Notes to the Monthly Financial Report	4-5
Explanation of Variances	6
Glossary of Terms	7

The School Board of Miami-Dade County, Florida Statement of Operations (Unaudited) GENERAL FUND (\$000) Nine Weeks Ended August 30, 2013

Description REVENUES STATE SOURCES FEDRAI SOURCES	Adopted Budget <sup>(1)</sup>	Am	Amended	Month	Ę					
REVENUES	Danger	3	Budget	Actual	Actual	Adopted Budget		YTD Actual	Increase/ (Decrease)	Increase/ (Decrease)
THE THE TANK THE	1,264,763	es :	<b>€</b> 9	96,405	\$ 199,305	•	69	193,007	\$ 6,298	3%
LOCAL SOURCES	1,328,272	4 W	. ,	3,246	4,896	88		5,995	2 (1,099)	4% (18%)
TRANSFERS IN	155,195	55		4,206	8,728			8,680	48	<b>1%</b>
TOTAL REVENUES \$	2,765,774	\$	•	103,874	\$ 212,985	%s	•	207,736	\$ 5,249	3%
EXPENDITURES										
SCHOOL LEVEL SERVICES										
TEACHING (includes salaries, fringe benefits & other direct expenditures)	1,866,841	₩ •••	<b>€</b>	73,409	\$ 122,493		€9	106,672	\$ 15,821	15%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers) TRANSPORTATION	119,092 69,476	Z 29		5,258 6,046	9,289			8,762 19.812	527	6% (51%)
TOTAL DIRECT SERVICES TO STUDENTS S	2.055.409	\$		84.713	\$ 141.537		€:	135 246	\$ 6.291	%
	360.657			31.283				40 375		16%
	174,145	. R		13,740	21,849			20,636	1,213	%9
COMMUNITY SERVICES	29,957	25	1,	1,574	2,875			2,794	81	3%
TOTAL SCHOOL LEVEL SERVICES	2,620,168	\$		131,310	\$ 223,303	% <b>6</b>	မာ	208,051	\$ 15,252	7%
INSTRUCTIONAL SUPPORT SERVICES INSTRUCTION & CLIDBICH IN DEVELOPMENT	700	6	•				•			į
	2010		•	227	382	19%	A	3,004	558	18% (K%)
INSTRUCTION RELATED TECHNOLOGY	28,092	2		2,839	4,887			5,575	(889)	(12%)
TOTAL INSTRUCTIONAL SUPPORT SERVICES \$	52,229	\$	·	5,177	\$ 8,831	17%	₩	8,979	\$ (148)	(5%)
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	2,672,397	\$ 2	<b>€</b> 9	136,487	\$ 232,134	<b>%6</b>	ø	217,030	\$ 15,104	%2
BUSINESS SERVICES						ı				
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	12,665	ري ج	• <del>•</del>	1,041	\$ 1,805	14%	49	1,676	\$ 129	<b>%8</b>
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	47,210	0		3,215	8,573	18%		7,736	837	11%
ADMINISTRATIVE TECHNOLOGY SERVICES	2,022	2		240	332	, 16%		312	20	<b>%9</b>
TOTAL BUSINESS SERVICES	61,897	\$ 2	٠,	4,496	\$ 10,710	17%	69	9,724	986 \$	10%
CENTRAL ADMINISTRATION SCHOOL BOARD										
BOARD OFFICE \$	3,019	<b>\$</b>	<b>9</b>	312	\$ 667		69	496	\$ 171	34%
BOARD ATTORNEY OTHER (includes inspector general & independent auditors)	2,606	യമ	1 t	257 73	455 132	17%		381 114	74	19% 16%
GENERAL ADMINISTRATION	7	,		Ş				;		į
OTHER GENERAL ADMINISTRATION	1,301	- 1:	1 1	335	203	21%		149 581	54	36% 1%
TOTAL CENTRAL ADMINISTRATION \$	11,156	es es	9	1,087	\$ 2,045	18%	49	1,721	\$ 324	19%
SUB-TOTAL EXPENDITURES	2,745,450	es 0	1	142,070	\$ 244,889	%6	es.	228,475	\$ 16,414	%
DEBT SERVICE (includes interest expense)	520	o.	,	59	29	%9			58	
TRANSFERS OUT	2,687	. 21	,						   	
TOTAL EXPENDITURES \$	2,748,657	\$ 2		142,099	\$ 244,918	<b>%6</b>	•	228,475	\$ 16,443	7%
Excess (Deficiency) of Revenues Over Expenditures	17,117	4 .	<u>~</u> ا	(38,226)	\$ (31,933)	. <del></del>	<b>"</b>	(20,739)	\$ (11,194)	
Beginning Fund Balance	84,350	٥								
Less: Rebudgets, Reserves, Encumbrances & Commitments	(19,255)	(2)	•							
Unappropriated Fund Balance	82,212	2 \$								

(1) This represents the adopted budget approved by the School Board on September 3, 2013. Sources: Offices of the Controller and Budget Management

			1.													
					S	PITAL	CAPITAL PROJECTS FUNDS	CTS FL	UNDS							
	-				Nine V	Veeks	Nine Weeks Ended August 30, 2013	August	30, 201	3						
Ц		Adopted			Current	ľ	Year-To-Date	ate	ပိ	Commitment	Actual vs	SA		Year-To-Date	Difference	%
	Description	2013-14		Amended	Month	_	Actual			and	Adopted	ō		Actual	Increase/	hcrease/
		Budget <sup>(3)</sup>		Budget	Actual		2013-14	_	% Enc	Encumbrance	Budget	,t %		2012-13 <sup>(4)</sup>	(Decrease)	(Decrease)
L	REVENUES															
_	Local Optional Millage	\$ 322,344	<b>4</b>			30	•	30 (1)	%0	V.	\$ (322	(322.314)	(100%) \$	32	\$	(14%)
<u></u>	PECO Revenues	21,575	70	•	+	1,798	3,596	96	17%	N/A	Ξ	(17,979)			1.1	
=	Interest	405	10	•		31	•	46	11%	N/A	-	(329)	(%68)	43		
_	Fransfers-in (Interfund)	7,726	9.	•				,	%0	N/A	C	(7,726)	(100%)			
<i>3</i> )	Sale of Bonds and Other Revenues	504,385	70	•			201,098	98	40%	N/A	(30)	(303,287)	(%09)	•	201.098	
_	Misc Revenue	30,687	7:			64	<b>-</b>	189	1%	N/A		(30,498)	(%66)	544	(355)	(65%)
<u> </u>	Total	\$ 887,122	\$ 23	-	-	1,908	\$ 204,959	29	23%	N/A	\$ (682	(682,163)	\$ (%22)	3,056	\$ 201,903	n en
_ <u></u> 2	Beginning Fund Balance	68,791	Ξ	l				1								
L	Total Beginning Fund Balance &										Current	Ę				
	Budgeted Revenues	\$ 955,913	3 \$	•							Available	e e				
L.,	EXPENDITURES										Balance					
(0)	Sites/Site Improvements	\$ 6,720	\$ 07	•		009	9	(2) 869	10% \$	4,004	.*	2,018	30% \$	515	\$ 183	36%
ш	Buildings & Additions	66,793	23	•		299	άÓ	869 (2)	1%	9,296	36	56,628	85%	4,897	(4,028)	9)
ur.	Renovations	387,017	21	•	4,	4,159	5,3	5,348 (2)	1%	18,682	362	362,987	94%	7,404	(2,056)	
J	Original & Additional Equipment	122,830	6	•	Ť	1,055	1,1	1,191 (2)	1%	6,783	114	114,856	94%	2,431	(1,240)	
J	Other	1,995	5	•		223	αÓ	698	44%	165		961	48%	51	818	•
_	Transfers-out	361,202	2	•	4	4,785	52,033	33	14%	•	308	309,169	<b>%98</b>	40,572	11,461	
	Total	\$ 946,557	\$ 25		1,		\$ 61,008	8	\$ %9	38,930	\$ 846	846,619	\$ %68	55,870	\$ 5,138	
ш	Excess (Deficiency) of							l								ı
	Revenues Over Expenditures	(59,435)	(2)	-	6)	(9,581)	\$ 143,951	51					•	(52,814)	\$ 196,765	
<u></u>	Projected Ending Balance	\$ 9,356	\$ 9 <u>.</u>													II.
ئــا																
ب	(1)-(2) Refer to accompanying "Notes to Monthly Financial Report."	to Monthly Finar	ıcial Rep	ort."												
<u>ٽ</u>	(3) This represents the adopted budget approved by the School Board on September 3, 2013.	et approved by the	he Schoo	Board on	eptember	3, 2013.	_									
<u>ه ت</u>	(4) The Statement of Operations is shown with comparative totals for fiscal year 2012-13.	own with compar	rative tot	als for fiscal	year 2012	<u>-</u> بع										
의	Sources: Offices of the Controller and Budget Management	d budget manag	ement													, market and a second

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

Description			Z	FOOD SERVICE FUND Nine Weeks Ended August 30,	FOOD SERVICE FUND Weeks Ended August 30,	UND ist 30,	2013							
Control Recurrence   Recurren		Adonfed		Current	Year-To-Date	a				Variance		Year-To-Dat	e Difference	%
Charles   Char	Description	2013-14	2013-14	Month	Actual		•	rojected		Favorable		Actual (4)	Increase/	Increase/
Face Services   FEVENLES   S. 14,000   S. 1,564   S. 1,664   S.		Budget (6)	Budget	Actual	2013-14			nnual (5)	%	(Unfavorable)	%	2012-13	(Decrease)	(Decrease)
Food States   S 1,000 St.   S 1,586 St.   S 1,586 St.   S 1,586 St.   S 1,000 St.														
Foreign Secretary	Local Sources:							200	,		è			
Other Countries of Expenditures         14         6         6         6         6         7         71,00         100%         6         7         1,688         7         7,100         100%         6         7         1,688         7         7,100         100%         6         7         1,688         7         7,146         100%         6         7         7,146         100%         6         7         7,146         100%         6         7         7,146         100%         7         7,146         100%         7         7,146         100%         7         7,17         7,146         100%         7         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17         7,17	Food Sales	21,0	•					21,000			s è			%·
enrels         21,014         1,550         1,550         100         6         1,550           enrels         2,146         1,750         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,550         1,570         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750         1,750<	Interest	4	•	7	4 (		%6Z	*			Š		•	
Total Expenditures   21014   1,590   1,578   58   17%   2,146   10%   1,578   10%   1,578   10%   1,578   10%   1,578   10%   1,578   10%   1,578   10%   1,578   10%   1,578   10%   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578   1,578	Other		•	9	9		۱.	١			٠ ;	10.1		و ا
State Sciences: State Sciences: 2,146	Total Local Sources	21,014	•	1,590	1,676		% %	21,020			%	Co'L		
State Reinbursements         2,146         179         350         177         370         77         178         370         77         178         377         77         179         179         377         77         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179         179	State Sources:			Ş	020		740	2 1 46		,	%0	37.	(48)	9) (5%)
Other Controls State Sources         2,166         179         356         178         2,166         0%         377           Total State Sources         1,29,414         - 6,669         7,878         (1)         6%         129,60         0%         6,528           Federal Sources         1,500         - 6,669         7,878         (1)         6%         129,414         100         0%         7,732           Commodify Rebate         1,500         - 7,878         (1)         7,732         0%         7,732           Total Revenue         1,1752         - 7,690         0%         1,752         0%         7,732           Beginning Fund Statuse         1,175,23         - 7,600         0%         1,752         0%         7,732           Beginning Fund Statuse         1,172,297         - 7,600         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	State Reimbursements	2,146	•	B _	900		2 8	4, 140 50			8 6			
rederal Sources         2,186         178         358         178         2,180         0%         5,525           rederal Sources         4 cache Rechinder Received         8,000         6,669         7,878         1,98         1,194         0%         6,525           Value of Feat Commodity Rebate         1,156         -         7,589         9,265         7,878         1,176         0%         7,322           Commodity Rebate         1,1523         -         7,589         9,266         7%         1,176         0%         7,322           Total Recental Sources         1,1523         -         1,1289         1,266         7%         1,106         0%         5,327         3           Total Recentus         1,1523         -         1,1289         1,1286         7         1,1280         7%         1,1280         7%         1,1281         7         1,1282         7%         1,1282         7%         1,1282         7%         1,1282         7%         1,1282         7%         1,1282         7%         1,1282         7%         1,1282         7%         1,1282         7%         1,1282         7%         1,1282         7%         1,1282         7%         1,1282         7%	Other	OG .	•	•		,	֟ ֭֭֭֭֭֭֭֭֭֓֞֓֞֞֓֓֓֓֓֓֞֩֞	2			òò	27	(40)	(%)
Federal Reimbursement   129,414   .   6,669   7,878   11,78   .   17,800   100%   .   0%   7,956   .   1,000   100%   .   0%   .   1,956   .   1,000   100%   .   0%   .   1,956   .   1,000   .   0%   .   1,000   .   0%   .   1,956   .   1,000   .   0%   .   1,000   .   0%   .   1,956   .   1,000   .   0%   .   1,000   .   0%   .   1,956   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   1,000   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0%   .   0	Total State Sources	2,196	•	179	358		1 <b>6</b> %	2,196			% O	20		
Federal Reimbursement         129.414         6,669         7,878         1,5%         129.00         0%         9.50         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10%         10% <t< td=""><td>Federal Sources:</td><td></td><td></td><td></td><td>,</td><td></td><td>i</td><td></td><td></td><td></td><td>ì</td><td>•</td><td></td><td></td></t<>	Federal Sources:				,		i				ì	•		
Value of reached sources         \$100         -         930         1,387         137         17, 8         900         -         950         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796         796 <td>  Federal Reimbursement</td> <td>129,414</td> <td>•</td> <td>699'9</td> <td>7,878</td> <td></td> <td>% 9</td> <td>129,414</td> <td>•</td> <td>•</td> <td>%</td> <td>6,52</td> <td>Ť</td> <td></td>	Federal Reimbursement	129,414	•	699'9	7,878		% 9	129,414	•	•	%	6,52	Ť	
Commodity Rebate         150         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Value of Fed. Commodities Received	8,000	•	930	1,387		17%	8,000	•	•	%0	48	Š	1 74%
Total Federal Sources         417,564         - 5,588         9,266         7%         137,564         - 0%         7,322           Total Revenue         \$ 100,714         \$ - 5,388         \$ 11,299         7%         \$ 100,704         \$ 9,367         \$ 9,367         \$ 7,322           Beginning Fund Balance & Hollow         17,623         - 6,288         \$ 11,523         - 6,200         - 6,288         \$ 1,523         100%         \$ 9,367         \$ 9,327         \$ 7,322           Beginning Fund Balance & Hollow         17,623         - 6,200         - 8,388         4,561         7%         \$ 100%         - 0%         \$ 1,523           Beginning Fund Balance & Expenditures         178,297         - 8,388         4,561         7%         \$ 100%         - 0%         \$ 1,523         100%         - 0%         \$ 1,523         100%         - 0%         \$ 1,523         \$ 1,523         100%         - 0%         \$ 1,523         \$ 1,523         100%         - 0%         \$ 1,523         \$ 1,523         100%         - 0%         \$ 1,523         \$ 1,523         100%         - 0%         \$ 1,523         \$ 1,523         100%         - 0%         \$ 1,523         \$ 1,523         100%         - 0%         \$ 1,523         \$ 1,523         \$ 1,523         \$ 1,523<	Commodity Repate	150	•	•	•		%0	150	•	•	%0			_ 1
Paginning Fund Balance   17,523   100%   1,1299   1,1299   1,1291   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   100%   1,1523   1,1523   100%   1,1523   1,1523   1,1523   100%   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,1523   1,15	Total Federal Sources	137.564	•	7,599	9,265	i	 %	137,564	'n		%0	7,32	1,943	3 27%
Eligibility Fund Balance	GOOD BOOK IN THE PROPERTY OF T	100		2000 2000 200		183	200	1R0 780	15000		760	80		2 %
Pagimining Fund Balance   17,823   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9303   100%   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,9304   17,930	Total Revenues		Ŧ			:4	2	20,10	555	•	<b>5</b>	*	٨	
\$ 3,978 \$ 4,581 (2) 7% \$ 64,200 100% \$ - 0% \$ 4,302 \$ 65		17,523	•				ļ	17,523	٠.					
\$ 3,978 \$ 4,561 (2) 7% \$ 64,200 100% \$ - 0% \$ 4,302 \$ 559 (2.3) 8% 7,200 100% - 0% 610 1,339 (551 (2) 13% 5,200 100% - 0% 1,823 (1,178 1,822 4% 41,649 100% - 0% 1,823 (1,823 1,934 13% 2,3097 100% - 0% 1,823 (1,823 13% 2,3097 100% - 0% 1,823 (1,925 11% 6,362 100% - 0% 173 (1,73 1,173 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,174 1,17	Beginning Fund Balance &								-06/5/5					
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\$ 3,978 \$ 4,561 (2) 7% \$ 64,200 100% \$ - 0% \$ 4,302 \$ 610														
\$ 3,978 \$ 4,561 (2) 7% \$ 64,200 100% \$ - 0% \$ 4,302 \$ 599 (2,3) 8% 7,200 100% - 0% 610 610 651 (1) 13% 5,200 100% - 0% 651 (2) 13% 5,200 100% - 0% 1,823 1,823 1,823 1,823 1,823 1,928 100% - 0% 1,823 1,823 1,823 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928 1,928	EXPENDITURES													
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\$ 529 539 (2.3) 8% 7,200 100% - 0% 521 1,178 1,823	Purchased Foods		·		4						ŝ	-	•	•
\$ 139 651 (2) 13% 5,200 100% - 0% 0.21 1,823 1,178 1,822 4% 41,649 100% - 0% 1,823 1,934 13% 23,097 100% - 0% 2,842 1,853 1,994 13% 23,097 100% - 0% 929 381 772 11% 6,362 100% - 0% 748 1,735 1,94 3% 2,750 100% - 0% 173 1,95	Federal Commodities	7,200	•	529	880		% SO !	307.		•	8 6			
\$\text{1,178} & 1,822 & 4\times \text{41,649} & 100\times  - 0\times \text{ - 0\times	Other Nonfood Supplies	5,200	•	339	651		13%	5,200	•		%	76	<del>-</del>	
\$\text{1,593} \text{2,994} \tag{13\times \text{23,097}} \text{100\times \text{-} 0\times \text{2,842}} \\ 485 \text{965} \text{17\times \text{5,828}} \text{100\times \text{-} 0\times \text{2,929}} \\ 381 \text{722} \text{11\times \text{6,362}} \text{100\times \text{-} 0\times \text{772}} \\ 92 \text{94} \text{3\times \text{2,760}} \text{100\times \text{-} 0\times \text{772}} \\ 92 \text{94} \text{3\times \text{2,760}} \\ 149 \text{266} \text{9\times \text{3,160} \text{100\times \text{-} 0\times \text{5,1430}} \\ \$\text{5,12,741} \text{8\times \text{5,160,124}} \\ \$\text{16,179} \\ \$\text{16,179} \\ \$\text{16,139} \\ \$\text{16,1249} \\ \$\text{16,1342} \\ \$\text{16,1342} \\ \$\text{16,1342} \\ \$\text{16,1342} \\ \$\text{16,1342} \\ \$\text{16,1342} \\ \$\text{17,141} \\ \$\text{17,141} \\ \$\text{16,142} \\ \$\text{16,142} \\ \$\text{16,142} \\ \$\text{16,142} \\ \$\text{16,143} \\ \$\text{16,1442} \\ \$\text{16,143} \\ \$\text{16,1442} \\ \$16,1	Salaries	41,649	•	1,178	1,822		%	41,649	•		% O	78,1		_
\$ 965 17% 5,828 100% - 0% 929  381 722 11% 6,362 100% - 0% 748  53 67 9% 772 100% - 0% 167  92 94 3% 2,750 100% - 0% 173  149 266 9% 3,066 100% - 0% 239  \$ 8,777 \$ 12,741	Fringes	23,097	•	1,593	2,994		13%	23,097	_	•	%	2,84		
381 722 11% 6,362 100% - 0% 748 53 67 9% 772 100% - 0% 167 92 94 3% 2,750 100% - 0% 173 149 266 9% 3,066 100% - 0% 239  \$ 8,777 \$ 12,741	Energy Services	5,828	•	485	965		17%	5,828	•		%	92		
53 67 9% 772 100% - 0% 167 95 94 3% 2,750 100% - 0% 173 92 94 3% 2,750 100% - 0% 173 92 94 3% 3,066 100% - 0% 239 95 95 95 95 95 95 95 95 95 95 95 95 95	Purchased Services	6,362	•	381	722		11%	6,362	•		%0	74		
92 94 3% 2,750 100% - 0% 173  \$ 8,777 \$ 12,741 8% \$ 160,124 100% \$ 0% 239  \$ 8,777 \$ 12,741 8% \$ 160,124 100% \$ 0% 239  \$ 18,779 \$ 0% \$ 12,354 \$ 5  \$ 18,179 \$ 12,349  ar 2012-13. tember 3, 2013.	Material & Supplies	772	•	53	19		%6	77.	-		%0	16	ٽ	
\$ 8,777 \$ 12,741 8% \$ 160,124 100% \$ 0% 239  \$ 8,777 \$ 12,741 8% \$ 160,124 100% \$ 0% \$ 12,354 \$ 5	Capital Outlay	2.750	•	92	94		3%	2,750	٠		%0	17		(79) (46%)
\$ 8,777 \$ 12,741 8% \$ 160,124 100% \$ 0% \$ 12,354 \$ 5	Indirect Cost	3.066	•	149	266		<b>%6</b>	3,066	•		%0	23		27 11%
\$ 656 \$ (2,997) \$ (2,897) \$ ar 2012-13.	Total Expenditures	1				[SSSS]	8%		1000000	9	*			%e
\$ 591 \$ (1,442) \$ 656 \$ (2,997) \$ ar 2012-13.	Excess (Deficiency) of					l .						- 1		i i
\$ sr 2012-13.	Revenues Over Expenditures				\$ (1,442	<u></u>	**		10201				0.00	<u>.</u>
\$ ar 2012-13. tember 3, 2013.	Ending Fund Balance		ب			1	•		_					
\$ ar 2012-13. tember 3, 2013.	Less: Nonspendable Fund Balance-Invento		•					(2,83(	=					
For (1-3): Refer to accompanying "Notes to Monthly Financial Report".  (4) The Statement of Operations is shown with comparative totals for fiscal year 2012-13.  (5) This represents the adopted budget approved by the School Board on September 3, 2013.  Sources: Offices of the Controller, Budget Management and Food & Nutrition.	Restricted Fund Balance	49	٠.				•		_					
For (1-3): Refer to accompanying "Notes to Monthly Financial Report".  (4) The Statement of Operations is shown with comparative totals for fiscal year 2012-13.  (5) This represents the adopted budget approved by the School Board on September 3, 2013.  Sources: Offices of the Controller, Budget Management and Food & Nutrition.						١								
(5) This represents the adopted budget approved by the School Board on September 3, 2013. Sources: Offices of the Controller, Budget Management and Food & Nutrition.	For (1-3): Refer to accompanying "Notes in (4) The Statement of Operations is shown with the statement of th	to Monthly Financial with comparative tot	Report". als for fiscal year	2012-13.										
Sources: Offices of the Controller, Budget Management and Food & Nutrition.	(5) This represents the adopted budget app	proved by the Schoo	Board on Septer	nber 3, 2013.										
	Sources: Offices of the Controller, Buaget	t Management and r	DOG & NUTRITION.			į								

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

## Unaudited Notes to the Monthly Financial Report for the Period Ending August 2013

#### 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 August 30, 2013:

		Commitments		Encumbrances		Totals
Employee Benefits Purchased Services	\$	170 1,609,746	\$	1,208 324,882,750	\$	1,378 326,492,496
Energy Services Materials & Supplies		1,314,784		72,517,086 7,532,978		72,517,086 8,847,762
Capital Outlay Other	_	406,679	_	2,014,615 457,542		2,421,294 457,542
Total	\$_	3,331,379	\$_	407,406,179	\$ _	410,737,558

#### **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 August 30, 2013:

Total	\$ 5,422,177
Renovations Equipment	2,435,354
Improvements Other Than Buildings	478,078
Land	32,932
Buildings and Additions	\$ 2,475,813

## Unaudited Notes to the Monthly Financial Report for the Period Ending August 2013

#### 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 2.80% compared to 2012-13 fiscal year. The number of operating days in the current month was 10 and year-to-date was 10 as compared to 9 in the prior year.

Net encumbrances as of month end amounted to \$1,992,000 of which \$1,393,159 is attributable to Capital Outlay; \$23,348 is attributable to Material and Supplies; \$575,493 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, <u>Fund Balance Reporting and Governmental Fund Type Definitions</u> requires inventory to be reported under the category of nonspendable. At August 30, 2013 the commodity inventory balance was \$3,277,569.

## Unaudited Notes to the Monthly Financial Report for the Period Ending August 2013

#### **General Fund**

## Revenues (\$ in thousands)

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 August 2013, reimbursements to the General Fund through transfers-in amounted to \$8,728 consisting of \$3,596 and \$5,132 for charter school capital outlay, and property & casualty insurance, respectively.

## Unaudited Monthly Financial Report for the Period Ending August 2013

### 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.

<u>Americans with Disabilities Act of 1990 (ADA)</u> - 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.

<u>Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)</u> - 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 295.07 (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: (05.12)