

Office of Superintendent of Schools
Board Meeting of July 13, 2016

June 29, 2016

Financial Services
Mrs. Judith M. Marte, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING
MAY 2016**

COMMITTEE: FISCAL ACCOUNTABILITY

**LINK TO STRATEGIC
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

The Monthly Financial Report for the period ending May 2016 is presented to the Board.

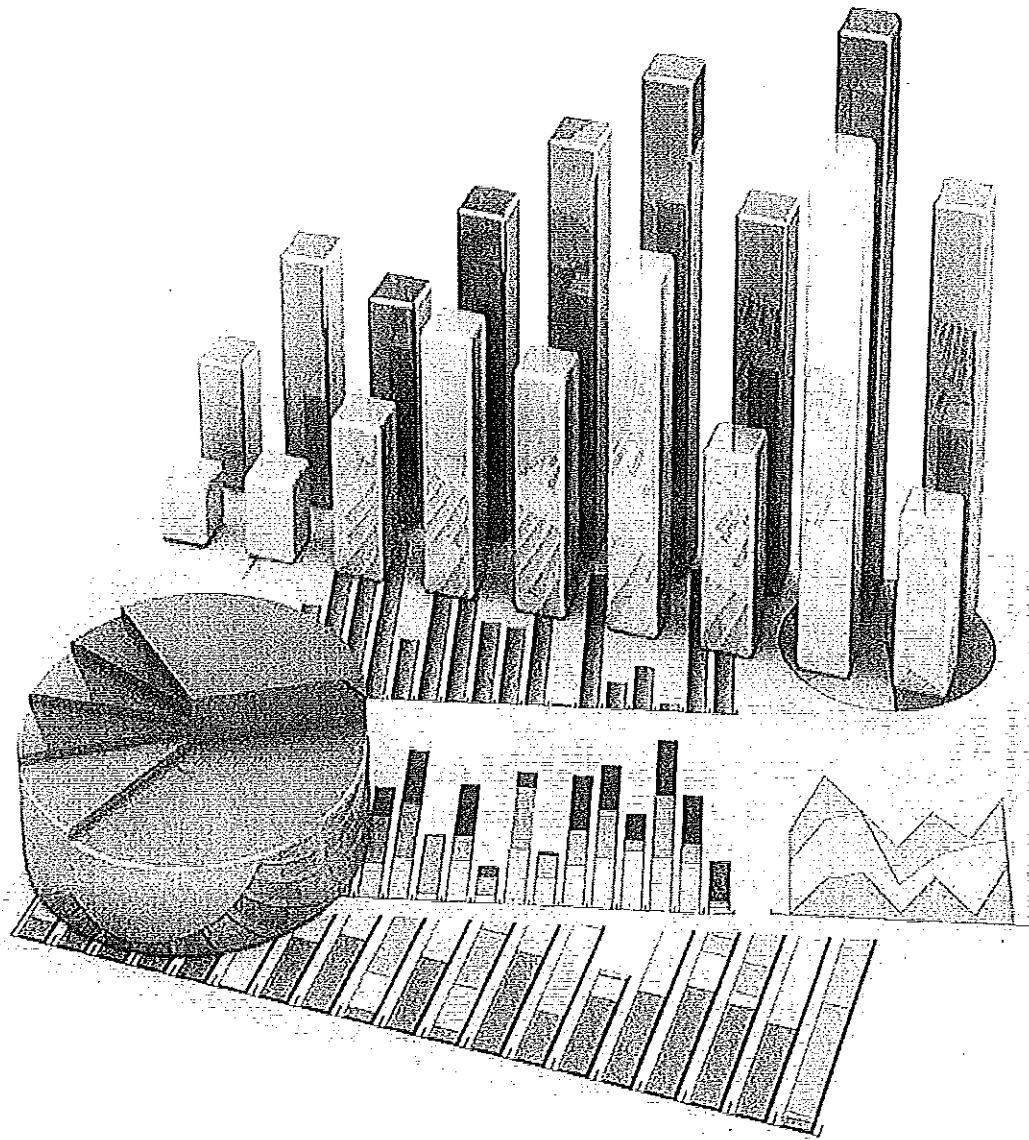
The report contains the Statement of Operations for the General, Food Service and Capital Projects Funds. Copies of the attached Monthly Financial Report for the period ending May 2016 will be placed on file in the Office of the Recording Secretary to the School Board, and in the Citizen Information Center.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Monthly Financial Report for the period ending May 2016.

E-1

Monthly Financial Report - Unaudited For the Period Ending May 2016

MIAMI-DADE COUNTY PUBLIC SCHOOLS



Financial Services
Office of the Controller

Board Meeting of July 13, 2016

Miami-Dade County Public Schools

The School Board of Miami-Dade County, Florida

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

Superintendent of Schools

Mr. Alberto M. Carvalho

Student Advisor

Mr. Sebastian M. Lorenzo



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA


Unaudited
Monthly Financial Report for the Period Ending
May 2016

The Superintendent of Schools

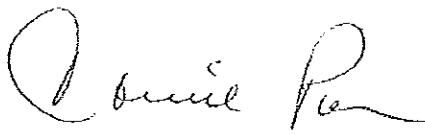
Presents: The Monthly Financial Report for the period ending May and the forty-eight weeks ending May 31, 2016 indicating appropriations in the 2015-16 budget, revenues and expenditures to date by funds and other related financial data.

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:


Judith M. Marte
Chief Financial Officer

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited
Monthly Financial Report for the Period Ending
May 2016

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

GENERAL FUND (\$000)
Forty-eight Weeks Ended May 31, 2016

Description	Adopted Budget	Amended Budget ⁽¹⁾	Current Month Actual	YTD Actual	% of YTD Actual to Amended Budget	Prior YTD Actual	Difference Increase/Decrease	% Increase/Decrease
REVENUES								
STATE SOURCES	\$ 1,188,598	\$ 1,147,555	\$ 96,635	\$ 1,055,777	92%	\$ 1,077,520	\$ (21,743)	(2%)
FEDERAL SOURCES	18,744	18,744	3,480	6,487	35%	7,600	(1,103)	(15%)
LOCAL SOURCES	1,528,578	1,529,885	26,064	1,453,507	95%	1,381,112	72,395	5%
TRANSFERS IN	154,800	154,800	28,873	141,424	91%	141,713	(289)	(0%)
TOTAL REVENUES	\$ 2,890,720	\$ 2,850,964	\$ 145,082	\$ 2,657,205	93%	\$ 2,607,945	\$ 49,260	2%
EXPENDITURES								
SCHOOL LEVEL SERVICES								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,885,094	\$ 1,808,845	\$ 182,171	\$ 1,753,911	92%	\$ 1,742,125	\$ 11,786	1%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	123,069	126,668	11,223	115,440	91%	117,846	(2,206)	(2%)
TRANSPORTATION	68,725	77,951	7,045	68,249	88%	69,179	(830)	(1%)
TOTAL DIRECT SERVICES TO STUDENTS	\$ 2,156,888	\$ 2,113,364	\$ 200,440	\$ 1,937,600	92%	\$ 1,928,950	\$ 8,650	0%
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	358,056	366,569	31,812	327,219	89%	328,565	654	0%
SCHOOL ADMINISTRATION	178,823	163,805	14,317	148,907	91%	146,284	2,613	2%
COMMUNITY SERVICES	28,829	29,159	3,061	28,789	92%	27,228	(437)	(2%)
TOTAL SCHOOL LEVEL SERVICES	\$ 2,722,696	\$ 2,672,897	\$ 249,430	\$ 2,440,515	91%	\$ 2,428,035	\$ 11,480	0%
INSTRUCTIONAL SUPPORT SERVICES								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 24,470	\$ 27,074	\$ 2,205	\$ 22,259	82%	\$ 24,912	\$ (2,653)	(11%)
INSTRUCTIONAL STAFF TRAINING	2,483	3,392	612	3,117	92%	2,957	160	5%
INSTRUCTION RELATED TECHNOLOGY	33,087	32,419	2,775	29,422	91%	27,837	1,785	6%
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 59,970	\$ 62,885	\$ 5,592	\$ 54,798	87%	\$ 55,508	\$ (708)	(1%)
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	\$ 2,782,666	\$ 2,735,782	\$ 255,022	\$ 2,495,313	91%	\$ 2,484,541	\$ 10,772	0%
BUSINESS SERVICES								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,264	\$ 10,659	\$ 1,159	\$ 8,590	81%	\$ 9,078	\$ (488)	(5%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	57,680	56,429	3,987	40,810	72%	42,412	(1,602)	(4%)
ADMINISTRATIVE TECHNOLOGY SERVICES	2,079	2,883	286	2,589	90%	2,010	579	29%
TOTAL BUSINESS SERVICES	\$ 71,973	\$ 69,951	\$ 5,412	\$ 51,989	74%	\$ 53,500	\$ (1,511)	(3%)
CENTRAL ADMINISTRATION								
SCHOOL BOARD	\$ 3,167	\$ 3,372	\$ 260	\$ 3,093	92%	\$ 2,895	\$ 198	7%
BOARD OFFICE	2,910	2,955	220	2,705	92%	2,468	237	10%
BOARD ATTORNEY	1,417	2,129	82	1,285	58%	1,101	135	12%
OTHER (includes inspector general & independent auditors)	1,513	1,517	114	1,257	83%	1,229	28	2%
GENERAL ADMINISTRATION	3,320	3,912	324	3,541	93%	3,498	143	4%
SUPERINTENDENT'S OFFICE	12,827	13,885	1,050	11,932	86%	11,191	741	7%
OTHER GENERAL ADMINISTRATION	2,866,866	2,819,518	281,434	2,559,234	91%	2,549,232	10,002	0%
TOTAL CENTRAL ADMINISTRATION	\$ 2,866,866	\$ 2,819,518	\$ 281,434	\$ 2,559,234	91%	\$ 2,549,232	\$ 10,002	0%
SUB-TOTAL EXPENDITURES	\$ 5,643,149	\$ 5,515,155	\$ 541,948	\$ 5,073,252	90%	\$ 5,038,773	\$ 34,479	0%
FACILITIES & CAPITALIZED EQUIPMENT	-	882	-	-	0%	-	-	-
DEBT SERVICE (includes interest expense)	515	515	-	414	80%	242	172	71%
TRANSFERS OUT	15,180	15,180	-	-	0%	9,731	(9,731)	(100%)
TOTAL EXPENDITURES	\$ 5,658,844	\$ 5,536,232	\$ 541,948	\$ 5,073,666	90%	\$ 5,058,205	\$ 15,461	0%
Excess (Deficiency) of Revenue Over Expenditures	\$ 8,059	\$ 14,669	\$ (116,352)	\$ 97,557		\$ 48,740	\$ 48,817	
Beginning Fund Balance	124,554	124,554						
Less: Rebudgets, Reserves, Encumbrances & Commitments	(24,575)	(24,575)						
Unappropriated Fund Balance	\$ 108,038	\$ 114,648						

(1) This represents the budget as amended at the School Board meeting on May 11, 2016.
Sources: Offices of the Controller and Budget Management

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

CAPITAL PROJECTS FUNDS
Forty-eight Weeks Ended May 31, 2016

Description	Adopted Budget 2015-16 ⁽³⁾	Amended Budget ⁽⁵⁾	Current Month Actual	Year-To-Date Actual 2015-16	Commitment and Encumbrance %	Actual vs Amended Budget	Year-To-Date Actual 2014-15 ⁽⁴⁾	Difference Increase/Decrease	% Increase/Decrease			
REVENUES												
Local Optional Millage	\$ 392,814	\$ 382,874	\$ 5,278	\$ 371,505	(1)	97%	N/A	\$ (11,169)	(3%)	\$ 333,955	\$ 37,550	11%
PECO Revenues	19,300	19,300	1,057	17,678		92%	N/A	(1,622)	(8%)	23,557	(5,879)	(25%)
Interest	692	1,405	200	1,555		111%	N/A	150	11%	575	980	170%
Transfers-in (Interfund)	-	-	-	-		-	N/A	-	-	-	-	-
Sale of Bonds and Other Revenues	690,177	691,145	-	226,430		33%	N/A	(464,715)	(67%)	-	226,430	-
Misc Revenue	36,250	42,016	150	28,382		68%	N/A	(13,634)	(32%)	50,243	(21,861)	(44%)
Total	\$ 1,139,233	\$ 1,136,540	\$ 6,585	\$ 645,550		57%	N/A	\$ (490,990)	(43%)	\$ 408,330	\$ 237,220	58%
Beginning Fund Balance	214,206	214,206										
Total Beginning Fund Balance & Budgeted Revenues	\$ 1,353,439	\$ 1,350,746										
EXPENDITURES												
Sites/Site Improvements	\$ 11,735	\$ 21,639	\$ 997	\$ 8,940	(2)	41%	\$ 5,319	\$ 7,380	34%	\$ 8,875	\$ 65	1%
Buildings & Additions	185,252	237,055	4,636	36,311	(2)	15%	39,672	161,172	68%	25,934	10,377	40%
Renovations	698,602	650,116	10,360	116,681	(2)	18%	103,353	430,082	66%	94,099	22,582	24%
Original & Additional Equipment	43,468	50,779	461	36,142	(2)	74%	11,783	2,854	6%	47,969	(11,827)	(25%)
Other	25,218	21,245	5	2,059		10%	68	19,118	90%	208	1,851	890%
Transfers-out	374,324	369,410	28,175	324,200		88%	-	45,210	12%	309,413	14,787	5%
Total	\$ 1,338,599	\$ 1,350,244	\$ 44,634	\$ 524,333		39%	\$ 160,095	\$ 663,816	49%	\$ 486,498	\$ 37,835	8%
Excess (Deficiency) of Revenues Over Expenditures	(199,366)	(213,704)	(37,949)	121,217						\$ (78,166)	\$ 199,385	
Projected Ending Balance	\$ 14,840	\$ 502										

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

(3) This represents the adopted budget approved by the School Board on September 9, 2015.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2014-15.

(5) This represents the budget as amended at the School Board meeting on May 11, 2016.

Sources: Offices of the Controller and Budget Management

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

FOOD SERVICE FUND

Forty-eight Weeks Ended May 31, 2016

Description	Adopted 2015-16 Budget (6)	Amended 2015-16 Budget (6)	Current		Year-To-Date		Projected Annual (6)	Variance Favorable (Unfavorable)	Year-To-Date Actual (4)	Difference Increase/ (Decrease)	Increase/ (Decrease) %
			Month	Actual	2015-16	Actual					
REVENUES											
Local Sources:											
Food Sales	\$ 16,725	\$ 16,733	\$ 1,666	\$ 15,894	95%	\$ 16,733	100%	\$ -	\$ 17,103	\$ (1,205)	(7%)
Interest	35	42	6	49	117%	49	117%	7	21	28	133%
Other	-	-	1	1	-	-	-	-	3	(2)	(67%)
Total Local Sources	16,760	16,775	1,673	15,944	95%	16,782	100%	7	17,127	(1,183)	(7%)
State Sources:											
State Reimbursements	2,210	2,087	174	1,913	92%	2,087	100%	-	2,026	(113)	(6%)
Other	2,210	2,087	174	1,913	92%	2,087	100%	-	2,026	(113)	(6%)
Total State Sources	4,420	4,174	348	3,826	92%	4,174	100%	-	4,052	(272)	(6%)
Federal Sources:											
Federal Reimbursement	133,997	137,848	16,069	133,792	(1)	137,848	100%	-	131,823	1,969	1%
Value of Fed. Commodities Received	9,250	10,500	46	10,770	(3)	10,770	103%	270	9,418	1,352	14%
Cash in Lieu of Donated Foods	1,126	1,115	143	1,127	101%	1,127	101%	12	1,114	13	1%
Commodity Rebate	25	35	2	34	97%	35	100%	-	12	22	183%
Total Federal Sources	144,398	149,498	16,260	145,723	97%	149,780	100%	282	142,367	3,356	2%
Total Revenues	\$ 163,368	\$ 168,360	\$ 18,107	\$ 163,580	97%	\$ 168,649	100%	\$ 289	\$ 161,520	\$ 2,060	1%
Beginning Fund Balance	21,798	21,798				21,798	100%				
Beginning Fund Balance & Budgeted/Projected Revenue	185,166	190,158				190,447	100%				
EXPENDITURES											
Cost of Goods Used:											
Purchased Foods	\$ 69,900	\$ 67,075	\$ 6,559	\$ 61,209	(2)	\$ 67,075	100%	\$ -	\$ 67,882	\$ (6,672)	(10%)
Federal Commodities	9,500	11,348	1,429	11,358	(2,3)	11,358	100%	(10)	10,112	1,246	12%
Other Nonfood Supplies	6,000	4,624	457	4,308	(2)	4,624	100%	-	5,218	(910)	(17%)
Salaries	43,370	43,762	4,585	40,073	(8)	43,762	100%	-	39,789	284	1%
Fringes	22,651	23,617	2,195	21,478	(8)	23,617	100%	-	19,943	1,535	8%
Energy Services	6,009	6,009	500	5,475	(8)	6,009	100%	-	5,339	136	3%
Purchased Services	6,765	6,765	399	5,656	(8)	6,765	100%	-	4,957	699	14%
Material & Supplies	600	600	32	455		600	100%	-	497	(42)	(8%)
Capital Outlay	1,500	1,700	151	1,732		1,732	102%	(32)	2,366	(634)	(27%)
Indirect Cost	2,526	2,678	259	2,402		2,678	100%	-	2,586	(184)	(7%)
Total Expenditures	\$ 168,821	\$ 168,178	\$ 16,566	\$ 154,146		\$ 168,220	100%	\$ (42)	\$ 158,689	\$ (4,543)	(3%)
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,453)	\$ 182	\$ 1,541	\$ 9,434		\$ 429		\$ 429	\$ 2,831	\$ 6,603	
Ending Fund Balance	\$ 16,345	\$ 21,980				\$ 22,227		\$ 22,227			
Less: Nonspendable Fund Balance-Inventory	(2,830)	(2,830)				(2,830)		(2,830)			
Restricted Fund Balance	\$ 13,515	\$ 19,150				\$ 19,397		\$ 19,397			

For (1-3): Refer to accompanying "Notes to Monthly Financial Report".

(4) The Statement of Operations is shown with comparative totals for fiscal year 2014-15.

(5) This represents the adopted budget approved by the School Board on September 9, 2015.

(6) This represents the budget as amended at the School Board meeting on May 11, 2016.

(7) The number of operating days in the current month was 21 and year-to-date was 173 as compared to the prior year's year-to-date of 176.

(8) Included in these categories is \$1,375,348 of maintenance chargebacks allocated \$462,798 to salaries, \$86,219 to fringes and \$826,331 to purchased services.

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

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Notes to the Monthly Financial Report
for the Period Ending May 2016**

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 May 31, 2016:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 254,057	\$ 254,057
Purchased Services	8,472,834	27,505,124	35,977,958
Energy Services	-	8,791,127	8,791,127
Materials & Supplies	758,329	4,336,783	5,095,112
Capital Outlay	392,915	5,064,342	5,457,257
Other	49,940	477,605	527,545
Total	\$ 9,674,018	\$ 46,429,038	\$ 56,103,056

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 May 31, 2016:

Buildings and Additions	\$	3,440,826
Land		32,932
Improvements Other Than Buildings		382,154
Renovations		5,639,461
Equipment		-
Total	\$	9,495,373

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited
Notes to the Monthly Financial Report
for the Period Ending May 2016

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 as a percentage of enrollments is 28% for breakfasts and 62% for lunches compared to 27% and 62% in 2014-2015 fiscal year, respectively. The total number of student meals served decreased 1.08% compared to the prior year.

The number of operating days in the current month was 21 and year-to-date was 173 compared to 176 in the prior year.

Net encumbrances as of month end amounted to \$1,179,903 of which \$612,101 is attributable to Capital Outlay; \$11,668 is attributable to Material and Supplies; \$556,134 is attributable to Purchased Services; and \$0 is attributable to Energy Services.

1. Federal Reimbursement claims are made on the basis of an established rate from the State Department and calculated by the number of each type of meal served, according to the reports submitted by each school.
2. The inventory valuations were recorded as submitted and certified by the Administrative Director, Food and Nutrition Management, Directors for Operations, Coordinators for Food Service Finance, Production and Planning, and Food Service Managers.
3. Based on the Florida Department of Education Technical Assistance Note, the fair value of commodities is to be recognized as revenue in the period the commodities are received. Additionally, the Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions requires inventory to be reported under the category of nonspendable. At May 31, 2016 the commodity inventory balance was \$1,691,039.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Notes to the Monthly Financial Report
for the Period Ending May 2016**

General Fund

**Revenues
(\$ in thousands)**

Transfers-in represent reimbursements to the General Fund from LOML (local optional millage levy) 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 May 2016, reimbursements to the General Fund through transfers-in amounted to \$141,424 consisting of \$105,359, \$11,512 and \$24,553 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
May 2016**

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:

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

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

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

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

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

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

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

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

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

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

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

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

Boy Scouts of America Equal Access Act of 2002 - no public school shall deny equal access to, a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against, any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

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: (07.14)