Office of Superintendent of Schools Board Meeting of April 5, 2017

March 22, 2017

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

SUBJECT:

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING

**FEBRUARY 2017** 

**COMMITTEE:** 

FISCAL ACCOUNTABILITY

**LINK TO STRATEGIC** 

**BLUEPRINT:** 

**EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES** 

The Monthly Financial Report for the period ending February 2017 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 February 2017 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 2017.

# **Monthly Financial Report - Unaudited**For the Period Ending February 2017



Financial Services
Office of the Controller

**Board Meeting of April 5, 2017** 

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

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

Dr. Lawrence S. Feldman, Chair Dr. Marta Pérez, Vice Chair Dr. Dorothy Bendross-Mindingall Ms. Susie V. Castillo Dr. Steve Gallon III Ms. Perla Tabares Hantman Dr. Martin Karp Ms. Lubby Navarro Ms. Mari Tere Rojas

### **Superintendent of Schools**

Mr. Alberto M. Carvalho

### **Student Advisor**

Mr. Sebastian M. Lorenzo



## Unaudited Monthly Financial Report for the Period Ending February 2017

#### The Superintendent of Schools

Presents:

The Monthly Financial Report for the period ending February and the thirty-five weeks ending February 28, 2017 indicating appropriations in the 2016-17 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

#### Unaudited Monthly Financial Report for the Period Ending February 2017

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The School Board of .-Dade County, Florida Statement of Operations (Unaudited)
GENERAL FUND (\$000)
Thirty-five Weeks Ended February 28, 2017

							/ JU %	£			
	•	Adopted	Ā	nended	Current Month	È	Actual to Amended	를 <u>라</u>	Prior	Difference Increase/	% Increase/
Description		Budget	ă	Budget <sup>(1)</sup>	Actual	Actual	Budç	ŧ	Actual	(Decrease)	(Decrease)
REVENUES											
STATE SOURCES . FEDERAL SOURCES	49	1,186,331	49	1,128,205 \$	92,026 343	\$ 770,6	00 <b>68%</b> 47 12%		\$ 771,943	\$ (1,343)	(0%)
LOCAL SOURCES TRANSFERS IN		1,601,319		1,601,478	55,494 22,859	1,367,486			1,304,308	63,178 41,783	
TOTAL REVENUES	υ	2,984,111	s,	2,925,154 \$	170,722	\$ 2,269,611		' '	\$ 2,166,597	\$ 103,014	
EXPENDITURES											
SCHOOL LEVEL SERVICES TEACHING final index entained frame honorities of other direct connections.	u	7 00 0	6	4 004 630	470 046	4 065 500			4 24 20 00 0	0 10 10	
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	9	128,247	•		10,785		04 <b>67%</b>		81,806	(3,602)	4% (4%)
TRANSPORTATION		69,173		76,168	6,998	47,832	32 63%	ا	49,315	(1,483)	(3%)
TOTAL DIRECT SERVICES TO STUDENTS	8	2,263,054	8	2,186,730 \$	196,598	\$ 1,391,568	64%		\$ 1,345,116	\$ 46,452	3%
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)		360,408		381,376	28,951	244,767			238,340	6,427	3%
SCHOOL ADMINISTRATION COMMUNITY SERVICES		187,090 28,952		166,029 26,110	13,831 3,482	108,511 18,233	11 <b>65%</b> 33 70%		106,379 18,450	2,132 (217)	2% (1%)
TOTAL SCHOOL LEVEL SERVICES	es	2,839,504	s	2,760,245 \$	242,862	\$ 1,763,079	79 64%	'	\$ 1,708,285	\$ 54,794	3%
INSTRUCTIONAL SUPPORT SERVICES INSTRUCTION & CURRICHUM DEVELOPMENT	69	21.706	69	30.872 \$	2.118	18 198	98 59%		15.639	2,559	16%
INSTRUCTIONAL STAFF TRAINING INSTRUCTION RELATED TECHNOLOGY	•	3,179	,	2,503	393						(4%)
TOTAL INSTRUCTIONAL SUPPORT SERVICES	69	60,296	us.	67,580 \$	5,092	\$ 41,757			\$ 38,600	\$ 3,157	8%
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	69	2,899,800	es.	2,827,825 \$	247,954	\$ 1,804,836	36 64%	ł	\$ 1,746,885	\$ 57,951	3%
BUSINESS SERVICES								ı			
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	69	11,113	69	11,005 \$	1,016	\$ 6,926	56 <b>63%</b>		\$ 5,600	\$ 1,326	24%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warrehouse services)		56,533		60,158	4,149	30,139	39 <b>20%</b>		30,346	(207)	(1%)
ADMINISTRATIVE TECHNOLOGY SERVICES		2,184		2,802	206	1,710	10 61%		1,801	(91)	(%5)
TOTAL BUSINESS SERVICES	69	69,830	69	73,965 \$	5,371	\$ 38,775	75 52%	•	\$ 37,747	\$ 1,028	3%
CENTRAL ADMINISTRATION SCHOOL BOARD							-				
BOARD OFFICE	49	3,262	69	3,262 \$	260	\$ 2,250			\$ 2,320	(70)	(3%)
BOARD ATTORNEY OTHER (includes inspector general & independent auditors)		3,065 1,214		3,161 2,497	222 70	1,955 949	.955 <b>62%</b> 949 <b>38%</b>		1,978	(23)	(1%) 1%
GENERAL ADMINISTRATION SUPERINTENDENTS OFFICE		1.571		1.571	100	œ	871 55%	_	606	(38)	(4%)
OTHER GENERAL ADMINISTRATION		3,685		3,920	327	2,619		-	2,622	(8)	(%0)
TOTAL CENTRAL ADMINISTRATION	κ <del>ν</del>	12,797	s	14,411 \$	981	\$ 8,644	44 60%	'	\$ 8,767	\$ (123)	(1%)
SUB-TOTAL EXPENDITURES	₩	2,982,427	G	2,916,201 \$	254,306	\$ 1,852,255	55 64%		\$ 1,793,399	\$ 58,856	3%
FACILITIES & CAPITALIZED EQUIPMENT		•		519	•				· •	•	•
DEBT SERVICE (includes interest expense) TRANSFERS OUT		900 15,177		900 18,071	1 1	1	117 13% - 0%	. 1	112	5 .	4%
TOTAL EXPENDITURES	٠	2,998,504	s	2,935,691 \$	254,306	\$ 1,852,372	7.5 63%	45	1,793,511	\$ 58,861	3%
Excess (Deficiency) of Revenues Over Expenditures	65	(14,393)	63	(10,537) \$	(83,584)	\$ 417,239	33	۰۱	373,086	\$ 44,153	
Beginning Fund Balance		175,300		175,300							
Less: Rebudgets, Reserves, Encumbrances & Commitments		(47,210)		(47,210)							
Unappropriated Fund Balance	s	113,697	s	117,553							

(i) This represents the budget as amended at the School Board meeting on February 15, 2017. Sources: Offices of the Controller and Budget Management

		Υ.			& (9	œ	િ	,	ទ	(9	\$ (9					\$ %	%	%	%	%	%	\$
				%	(14%)	(25%)	(1%)		(64%)	(64%)	(46%)					47%	75%	79%	19%	88%	38%	%59
		Actual vs	Amended	Budget	(58,247)	(6,952)	(31)	•	(481,099)	(21,509)	(567,838)		Current	Available	Balance	10,675	216,573	577,226	11,726	9,483	150,290	975,973
					↔						₩		L			₩,						₩
r, Florida	, 2017	Commitment	and	Encumbrance	N/A	N/A	A/N	N/A	N/A	N/A	N/A					5,969	37,930	63,462	16,602	75	•	124,038.
inti S	78	ပ		μ												4					-	₩
Cor ions )	uary			%	%98	75%	<b>%66</b>	•	36%	36%	24%					<b>56%</b>	12%	12%	53%	11%	62%	27%
ade 900 900 15 F	e				Ξ											8	8	<u>8</u>	8			
Statement of Miami-Dade Coun Statement of Operations Unaudited (\$000) CAPITAL PROJECTS FUNDS	Ended F	Year-To-Date	Actual	2016-17	351,931 (1)	21,225	2,151	•	273,273	11,850	660,430					5,837	36,059	87,385	32,156	1,184	244,195	406,816
d of me mat	8	Yes			↔						49					₩						S
The School Board of Miami-Dade County, Florida Statement of Operations Unaudited (\$000)	Thirty-five Weeks Ended February 28, 2017	Current	Month	Actual	13,178	1,472	374	•	•	1	15,024					908	3,954	9,112	7,147	4	23,317	44,482
	֓֡֡֡֞֡֓֡֡֡֡֡֡				\$						\$					₩						s
The	,		Amended	Budget <sup>(5)</sup>	410,178	28,177	2,182	•	754,372	33,359	1,228,268	289,760		1,518,028		22,481	290,562	728,073	60,484	10,742	394,485	1,506,827
			_		49						\$			¢\$		49						\$
		Adopted	Budget	2016-17 <sup>(3)</sup>	410,178	28,177	813	•	725,500	32,637	1,197,305	289,818		1,487,123		16,368	291,803	733,557	29,168	10,290	394,435	1,475,621
				2	<b>₩</b>						\$	l		\$								\$

4% 46% 121%

6,725

336,782 14,500

(Decrease) Increase/

(Decrease)

2015-16<sup>(4)</sup> Actual

Difference Increase/

Year-To-Date

21% (38%) **10%** 

46,843

226,430 597,773 (12%)

8% (3%) (42%) 17% 15%

52,615 10,042

208,689 354,201

243,572

(811) 13,501 6,232 (970) (843) 35,506

6,648 22,558 81,153 33,126 2,027

Original & Additional Equipment

253,614

(29,458)

(278,559) \$

(278,316) 11,502

Revenues Over Expenditures

Excess (Deficiency) of

ransfers-out

Total

Projected Ending Balance

11,201

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

(3) This represents the adopted budget approved by the School Board on September 7, 2016.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2015-16. (5) This represents the budget as amended at the School Board meeting on February 15, 2017.

Sources: Offices of the Controller and Budget Management

Beginning Fund Balance Total Beginning Fund Balance &

EXPENDITURES

Sites/Site Improvements **Budgeted Revenues** 

**Buildings & Additions** 

Renovations

Sale of Bonds and Other Revenues

isc Revenue

Total

ransfers-in (Interfund)

Description

REVENUES

ocal Optional Millage

PECO Revenues

Interest

Continue   Properties   Prope	Property			The Sch	ool Board of Stateme Una	The School Board of Miami-Dade County, Florida Statement of Operations Unaudited (\$000)	e Cou	nty, Flo	rida						
Majoria   Adopted Amended Am	Thirty-frow Weeks Ended February 28, 2017   Thirty-frow Month   Year-To-Date   The February   Year-To-Date   The February   Thirty-frow Total   The February   Thirty-frow Total   Thirty-frow T				FOOD	SERVICE FL	QN								
Projected   Proj	1,568   1,568   1,0342   66%   1,576   1,00%			Thirty	-five Weeks	s Ended Feb	ruary	28, 2017	7		i i				
Mules   State   Mules   Mule	1,554   Month Actual 2015-77   Month Actual 2015-17   Month Month Actual 2015-77   Month Month Actual 2015-77   Month	:	Adopted	Amended	Current	Year-To-Date		'		Varia	nce		Year-To-Date		%
NUES   \$ 15,760 \$ 5 16,450 \$ 5 10,442   68% \$ 15,750   100% \$ 0 % \$ 10,912 \$ 1970	1,558   5,10,342   66% \$ 15,750   100% \$ - 0	Description	2016-17 Budget <sup>(5)</sup>	2016-17 Budget	Month Actual	Actual 2016-17 <sup>(6)</sup>			cted ıal		able rable)	%	Actual (*) 2015-16	Increase/ (Decrease)	Increase/ (Decrease)
## 1,576 \$ 16,750 \$ 1,558 \$ 10,342 \$ 68% \$ 15,750 \$ 100% \$ .	1,556   5 10,342   66%   5 15,750   100%   5   0   3   3   3   3   1									1					
15,750   5   1,520   5   1,520   5   1,520	1,578   5   10,342   66%   5   16,750   100%   5   0   0   0   0   0   0   0   0   0	Local Sources:	1												
t	17   66   14%   66   143%   20   43%   33   33   34	Food Sales	15,7	•			99	₩,				%0		w	(%9)
15,756   1,575   1,5	1,575	Interest	46	Ī	11	99	143	3%		143%	20	43%	33	33	100%
15,796	-         1,575         10,408         66%         1,516         100%         20         0%         1,0445         (537)           -         164         1,317         63%         2,087         100%         -         0%         1,391         (74)           -         164         1,317         63%         2,087         100%         -         0%         1,391         (74)           -         16,562         87,502         (1)         63%         10,500         100%         -         0%         87,547         (245)           -         14,562         87,502         (1)         63%         10,706         -         0%         87,547         (245)           -         149         692         39%         1,175         100%         -         0%         87,547         (245)           -         15,602         97,546         100%         -         0%         87,545         197           -         15,602         97,546         100%         -         0%         81,341         (74)           -         1,078         7,007         23         100%         -         0%         11,341         (74)	Other	•		1	•					•		•		•
t tes Received 10,500 - 14,562 87,502 (1) 62% 10,500 100% - 0 % 1,391 (74) (14) (15) 100	- 164 1,317 63% 2,087 100% - 0% 1,391 (74) - 164,562 87,502 (1) 62% 140,565 100% - 0% 87,747 (245) - 1921 9,752 (3) 93% 10,560 100% - 0% 87,747 (245) - 15,602 87,504 (1) 62% 140,565 100% - 0% 87,747 (245) - 15,602 87,946 64% 170,208 100% - 0% 81,000 100% - 5 17,344 \$ 109,671 64% \$ 170,208 100% - 0% \$ 110,366 \$ (695) - 5 17,344 \$ 109,671 64% \$ 170,008 \$ - 0% \$ 110,366 \$ (695) - 5 17,344 \$ 109,671 100% \$ - 0% \$ 110,366 \$ (134) - 5 17,344 \$ 109,671 100% \$ - 0% \$ 110,366 \$ (134) - 5 17,344 \$ 109,671 100% \$ - 0% \$ 110,366 \$ (134) - 5 19,100 100% \$ - 0% \$ 110,366 \$ (134) - 5 19,100 100% \$ - 0% \$ 110,366 \$ (134) - 5 19,100 100% \$ - 0% \$ 110,366 \$ (134) - 5 19,100 100% \$ - 0% \$ 110,366 \$ (134) - 5 19,24 15,304 (7) 65% 2,327 - 5 19,34 \$ 105,362 100% - 0% 1,209 30 - 5 19,379 86% 2,317 100% - 0% 1,209 30 - 5 19,379 86% 2,317 100% \$ - 0% 1,209 30 - 5 10,34 \$ 105,362 100% - 0%	Total Local Sources	15,796	•	1,575	10,408	99			100%	20	%0	10,945	(537)	(%5)
tes Received 1,050 - 1	164   1,317   63%   2,087   100%   - 0%   1,391   (74)   -     1	State Sources:													
ties Received 10,506 - 14,562 87,502 (1) 62% 140,665 100% - 0% 87,747 (245) 170 100% - 0% 1,731 (74) (245) 170 170 170 170 170 170 170 170 170 170	14,562   87,502   10   62%   100%   -     0%   1,391   (74)   (	State Reimbursements	2,087	•	164	1,317	S			100%		%0	1,391	(74)	(2%)
the Received 10,500 - 14,562 87,502 (1) 62% 140,505 100% - 0% 1,331 (74) (145) 1500 - 1,175 100% - 0% 1,311 (74) (145) 1500 - 1,175 100% - 0% 1,175 (100% - 0% 1,311 (145) 1500 - 1,175 100% - 0% 1,311 (145) 1500 - 0% 1,175 (100% - 0% 1,311 (145) 1500 - 0% 1,311 (14	- 164 1,317 63% 2,087 100% - 0% 1,391 (74) - 14,562 87,502 (1) 62% 140,605 100% - 0% 87,747 (245) - 921 9,752 (3) 93% 10,500 100% - 0% 87,747 (245) - 15,602 97,946 64% 152,305 100% - 0% 5 110,366 5 (695) - \$ 17,341 \$ 109,671 64% \$ 170,208 100% - 0% \$ 110,366 \$ (695) - \$ 17,341 \$ 109,671 64% \$ 170,208 100% - 0% \$ 110,366 \$ (695) - \$ 10,078 7,007 (2,3) 77% 9,099 100% - 0% 5 110,366 \$ (695) - 5,191 10,078 7,007 (2,3) 77% 9,099 100% - 0% 6,520 387 - 2,214 15,304 77 65% 23,629 100% - 0% 15,134 170 - 420 4,208 77 65% 23,629 100% - 0% 110,09 3 100% - 407 \$ 3,719 66% 3,2718 - \$ 16,334 \$ 105,952 64% \$ 16,001 100% \$ 0,00 110,00 100% - \$ 10,001 100% - 0% 110,001 100% - 0% 10,001 100% - 0% 110,001 100% - 0% 10,001 100% - 0% 110,001 100% - 0% 10,001 100% - 0% 110,001 100% - 0% 10,001 100% - 0% 110,001 100% - 0% 10,001 100% - 0% 110,001 100% - 0% 10,001 100% - 0% 110,001 100% - 0% 10,001 100% - 0% 110,001 100% - 0% 10,001 100% - 0% 110,001 100% - 0% 10,001 100% - 0% 110,001 100% - 0% 10,001 100% - 0% 110,001 100% - 0% 10,001	Other	•		•	•					۱.		•	•	•
ties Received 10,606 - 14,562 87,502 (1) 62% 140,606 100% - 0% 87,747 (245)  1 Foods 10,500 - 921 9,752 (3) 93% 10,500 100% - 0% 9,555 197  1 Foods 1,125 - 15,602 9,741 6,40 1,175 100% - 0% 9,555 110,141  2 15,203 - 1,175 - 1,173 10,175 100% - 0% 9,175 100% - 0% 9,175 100%  2 15,503 - 1,175 100% - 0% 9,173 10,175 100% - 0% 9,173 10,175 100%  2 15,503 - 1,173 1 1,175 100% - 0% 9,173 10,175 100%  2 15,503 - 1,173 1 1,175 100% - 0% 9,173 10,175 100%  2 15,503 - 1,175 1 100% - 0% 9,173 10,175 100%  2 15,503 - 1,175 1 100% - 0% 10,175 100%  2 15,503 - 1,175 1 100% - 0% 10,175 100%  2 15,503 - 1,175 1 100% - 0% 10,175 100%  2 15,503 - 1,175 100% - 0% 10,175 100%  2 15,503 - 1,175 100% - 0% 10,175 100%  2 15,503 - 1,175 100% - 0% 10,175 100%  2 15,503 - 1,175 100% - 0% 10,175 100%  2 15,503 - 1,175 100% - 0% 10,175 100%  2 15,503 - 1,175 100%  2	14,562   87,502 (1) 62%   140,605   100%   - 0 %   87,747   (245)   100%   - 0 %   0,555   197   119   692   59%   1,175   100%   - 0 %   0,555   197   (21)   100%   - 0 %   0,555   197   (21)   100%   - 0 %   0,555   197   (21)   100%   - 0 %   0,555   197   (21)   100%   - 0 %   0,555   197   (21)   100%   - 0 %   0,555   197   (21)   100%   - 0 %   0,555   197   (21)   100%   - 0 %   0,555   197   (21)   100%   - 0 %   0,555   197   (21)   100%   - 0 %   0,555   (21)   100%	Total State Sources	2,087	•	164	1,317	8		,	100%		, %	1,391	(74)	(2%)
Hesperched   10,500	- 14,562 87,502 (1) 62% 140,505 100% - 0% 87,747 (245) - 119 9,72 (3) 93% 1,175 100% - 0% 9,555 197 - 115,602 97,346 64% 152,306 100% - 0% 16,500 (844) - 5 17,341 \$ 109,671 64% \$ 175,306 100% \$ - 0% \$ 110,366 \$ (695) - 5 17,341 \$ 109,671 64% \$ 100,600 \$ - 0% \$ 110,366 \$ (695) - 5 17,341 \$ 109,671 100% \$ - 0% \$ 110,366 \$ (695) - 5 17,341 5 109,671 100% \$ - 0% \$ 110,366 \$ (695) - 5 17,341 5 109,671 100% \$ - 0% \$ 110,366 \$ (695) - 7,341 7,341 7,341 100% \$ - 0% \$ 110,366 \$ (695) - 7,341 7,341 7,341 100% \$ - 0% 110,366 \$ (695) - 7,341 7,341 7,341 100% - 0% 110,366 \$ (100) - 7,341 7,341 100% - 0% 110,341 100 - 7,341 7,341 100% - 0% 110,341 100 - 7,341 7,341 100% - 0% 110,341 100 - 7,341 7,341 100% - 0% 110,341 100 - 7,341 7,341 100% - 0% 110,341 100 - 7,341 7,341 100% - 0% 110,341 100 - 7,341 7,341 100% - 0% 110,341 100 - 7,341 7,341 100% - 0% 110,341 100 - 7,341 7,341 100% - 0% 110,341 100 - 7,341 7,341 100% - 0% 110,341 100 - 7,341 7,341 100% - 0% 11,341 100 - 7,341 700 100% - 0% 11,341 100 - 7,341 70 70 70 70 70 70 70 70 70 70 70 70 70	Federal Sources:	:		1								;	;	
ties Received 10,500 - 921 9,752 (3) 93% 10,500 - 0% 9,555 197  I Foods 1,175 - 0 692 64% 1,756 100% - 0% 7,355 197  I Foods 1,186 5 - 15,602 97,946 64% 170,208 100% 5 20 0% 5 110,366 5 (695)  Revenue 188,631 - 198,6	- \$921 9,752 (3) 99% 10,500 100% - 0% 9,555 197 (21) - 15,602 97,3946 64% 152,305 100% - 0% 71.3 (21) - \$ 17,341 \$ 109,671 64% \$ 170,208 100% \$ 20 0% \$ 110,366 \$ (695) - \$ 17,341 \$ 109,671 100% \$ 0 0% \$ 110,366 \$ (695) - \$ 17,341 \$ 109,671 100% \$ 0 0% \$ 110,366 \$ (695) - \$ 1,078 7,007 (2,3) 77% \$ 5,000 100% \$ 0 0% \$ 2,195 899 - \$ 5,191 28,184 (7) 65% 2,915 100% - 0% 2,195 989 - \$ 2,214 15,394 (7) 65% 2,3,529 100% - 0% 2,195 989 - \$ 2,214 15,394 (7) 65% 2,3,529 100% - 0% 2,195 999 - \$ 2,214 15,394 \$ 105,952 64% \$ 166,490 100% \$ 0 0% \$ 1,000 100% - \$ 16,934 \$ 105,952 64% \$ 166,490 100% \$ 0 0% \$ 1,050 100% - \$ 39 38 379 68% 3,1718 100% - 0% 1,100 100% - \$ 16,934 \$ 105,952 64% \$ 166,490 100% \$ 0 0% \$ 1,050 100% - \$ 30,000 100% \$ 0 0% \$ 1,000 100% - \$ 30,000 100% \$ 0 0% \$ 1,000 100% - \$ 2,284 \$ 105,952 64% \$ 166,490 100% \$ 0 0% \$ 1,050 100% - \$ 30,000 100% \$ 0 0 0% \$ 1,050 100% - \$ 30,000 100% \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Federal Reimbursement	140,605	1	14,562			_	,605	100%		%0	87,747	(245)	(%0)
Fronts	- 119 692 59% 1,175 100% - 0% 713 (21)  - 5 17,341 \$ 109,671 64% \$ 170,208 100% 5 20 0% \$ 110,366 \$ (695)  - 5 17,341 \$ 109,671 64% \$ 170,208 100% 5 20 0% \$ 110,366 \$ (695)  - 5 17,341 \$ 109,671 100% 5 20 0% \$ 110,366 \$ (695)  - 5 6,463 \$ 40,562 (2) 61% \$ 66,500 100% \$ - 0% \$ 41,903 \$ (1,341) 61 61 61 61 61 61 61 61 61 61 61 61 61	Value of Fed. Commodities Received	10,500		921			_	,500	100%		%0	9,555	197	2%
Color   Colo	-         -	Cash in Lieu of Donated Foods	1,175		119	692	26		,175	100%	•	%0	713	(21)	•
152,305   15,305   15,602   37,346   15,205   100%   20   00   100%   20   00   100%   20   00   100%   20   00   100%   20   00   100%   20   00   100%   20   00   100%   20   00   100%   20   00   100%   20   00   100%   20   00   00   100%   20   00   00   100%   20   00   00   00   00   00   00	-         15,602         97,346         64%         152,305         100%         -         0         98,030         (84)           -         5         17,341         \$ 109,671         64%         \$ 170,208         100%         -         0         \$ 110,366         \$ (695)           -         4         109,672         100%         -         0         \$ 110,366         \$ (695)           -         4         100%         -         0         \$ 100%         -         0         \$ 100%         -           -         1,078         7,007         23         77%         9,099         100%         -         0%         5,134         17           -         1,078         7,007         23         77%         9,099         100%         -         0%         5,139         17           -         5,191         2,915         77         5,900         100%         -         0%         5,139         17           -         5,191         2,915         77         58%         23,629         100%         -         0%         4,129         17           -         2,214         1,5304         77         58%         1,00%<	Commodity Rebate	25		-	•	•		25	100%		%0	15	(15)	•
Column   C	- \$ 17,341 \$ 109,671	Total Federal Sources	152,305		15,602	97,946	2		,305	100%		%0	98,030	(84)	(%0)
ce &         28,503         -         28,503         100%           runnes         198,691         -         \$ 6,463         \$ 40,562         (2)         61%         \$ 66,500         \$ 41,903         \$ (1,341)           runnes         \$ 66,500         \$         -         \$ 6,463         \$ 40,562         (2)         61%         \$ 66,500         100%         -         0%         \$ 41,903         \$ (1,341)           s         \$ 60,500         \$         -         \$ 1,078         7,007         (23)         17%         \$ 9,099         100%         -         0%         \$ 41,903         \$ (1,341)           s         \$ 60,500         -         \$ 6,463         \$ 40,562         (2)         61%         \$ 6,500         100%         -         0%         \$ 41,341           s         \$ 60,000         -         \$ 1,007         7,717         \$ 100%         -         0%         \$ 2,141         170           \$ 50,000         \$ 25,993         -         \$ 2,144         \$ 15,304         77         \$ 6,993         100%         -         0%         \$ 1,173           \$ 50,000         \$ 25,993         -         \$ 2,144         \$ 15,304         7 1,172         100%	- \$ 6,463 \$ 40,562 (2) 61% \$ 66,500 100% \$ - 0% \$ 41,903 \$ (1,341)	Total Revenues	\$ 170,188	•			2				20	%0			(1%)
ce &         4         198,691         -         5         6,463         \$ 40,562         (2)         61%         66,500         \$ -         0%         \$ 41,903         \$ (1,341)           FUNES         6         500         -         5         6,463         \$ 40,562         (2)         61%         66,500         100%         -         0%         6,1341           s         66,500         -         1,078         7,007         (2,3)         77%         9,099         100%         -         0%         6,120         387           s         6,500         -         1,078         7,007         (2,3)         77%         9,099         100%         -         0%         6,124         387           s         6,500         -         1,078         7,007         (2,3)         77%         9,099         100%         -         0%         6,124         387           s         1,000         -         2,141         2,144         1,534         7,112         0%         1,514         70           s         1,000         -         2,242         4,208         7,112         0%         1,514         70           s         1,500	- \$ 6,463 \$ 40,562 (2) 61% \$ 66,500 100% \$ - 0% \$ 41,903 \$ (1,341)	Beginning Fund Balance	28,503					28	,503	100%					
198,691   198,691   198,691   198,691   198,711   100%	- \$ 6,463 \$ 40,562 (2) 61% \$ 66,500   100% \$ - 0 % \$ 41,903 \$ (1,341)   - \$ 1,078	Beginning Fund Balance &													
Fig. 10   Fig.	- \$ 6,463 \$ 40,562 (2)         61% \$ 66,500         100% \$ -         0% \$ 41,903 \$ (1,341)           - 1,078         7,007 (2,3)         77% 9,099         100% -         0% 2,898         17           - 5,191         28,144 (7)         65% 43,526         100% -         0% 27,195         989           - 2,214         15,044 (7)         65% 23,629         100% -         0% 27,195         989           - 498         3,979         66% 5,999         100% -         0% 3,980         (1)           - 421         4,208 (7)         59% 7,112         100% -         0% 3,980         (1)           - 288         1,299         66% 5,999         100% -         0% 3,980         (1)           - 39         383         75% 7,112         100% -         0% 4,129         79           - 288         1,299         66% 7,190         100% -         0% 1,209         10           - 347         2,111         66% 3,217         100% -         0% 1,209         1,670         41           - \$ 407         \$ 3,719         \$ 3,718         \$ 3,718         \$ 3,2221         0% \$ 105,082         \$ 105,082         \$ 105,082           - \$ 407         \$ 3,719         \$ 30,300         100% \$ 100%         0% \$ 105,082	Budgeted/Projected Revenue	198,691	,				198		100%					
\$ 66,500 \$ - \$ 6,463 \$ 40,562 (2) 61% \$ 66,500 100% \$ - 0% \$ 41,903 \$ (1,341)    s	- \$ 6,463 \$ 40,562 (2) 61% \$ 66,500 100% \$ - 0% \$ 41,903 \$ (1,341)	EXPENDITIES	,												
ss         66,500         s         6,463         s         40,562         (2)         61,8         66,500         100%         -         0%         41,901         \$ (1,341)           ss         5,009         -         1,078         7,007         (2,3)         77%         9,099         100%         -         0%         6,620         387           43,526         -         5,000         -         5,191         2,114         15,304         7         66%         5,929         100%         -         0%         2,196         387           23,629         -         2,194         15,304         7         66%         5,929         100%         -         0%         27,195         989           23,629         -         2,144         15,304         7         66%         5,929         100%         -         0%         4,129         7           508         -         2,144         15,304         7         5%         7,112         100%         -         0%         4,129         7           508         -         -         2,244         1,299         66%         3,247         0%         4,129         7           1	- \$ 6,463         \$ 40,562         (2)         61% \$ 66,500         100% \$ -         0         \$ 41,903         \$ (1,341)           - 1,078         7,007         (2,3)         77% \$ 9,099         100% \$ -         0% \$ 6,620         387           - 395         2,915         (2)         58% \$ 5,000         100% \$ -         0% \$ 2,888         17           - 5,191         28,184         (7)         65% \$ 23,629         100% \$ -         0% \$ 15,134         170           - 498         3,579         66% \$ 2,999         100% \$ -         0% \$ 15,134         170           - 421         4,208         (7)         59% \$ 7,112         100% \$ -         0% \$ 14,129         79           - 288         1,299         66% \$ 1,900         100% \$ -         0% \$ 14,209         10           - 39         383         75% \$ 5,88         1,900         100% \$ -         0% \$ 14,209           - 39         383         75% \$ 1,900         100% \$ -         0% \$ 1,209         1,609           - 347         4,11         66% \$ 3,217         100% \$ -         0% \$ 105,082         8           - 347         5         3,718         5         3,224         0% \$ 105,082         8           - 5	Cost of Goods Used:	7												
Fig. 6,039 - 1,078 7,007 (2.3) 77% 9,099 100% - 0% 6,620 387 77 (2.3) 77% 9,099 100% - 0% 2,898 17 (2.3) 6,000 100% - 0% 2,7195 989 17 (2.3) 6.3 (	-       1,078       7,007       (2,3)       77%       9,099       100%       -       0%       6,620       387         -       395       2,915       (2)       58%       5,000       100%       -       0%       2,898       17         -       2,191       28,184       (7)       65%       2,500       100%       -       0%       2,898       17         -       2,214       15,304       (7)       65%       2,529       100%       -       0%       2,898       17         -       421       4,208       (7)       59%       7,112       100%       -       0%       4,129       170         -       39       383       75%       508       100%       -       0%       4,129       79         -       34       1,299       66%       3,217       100%       -       0%       1,509       10         -       34       5,111       66%       3,217       100%       -       0%       1,509       90         -       407       5,3749       5,3748       5,324       5,284       5,1565       6       6,284       6,1565       6       6,284	Purchased Foods		•		40.562		69	200			%0			(3%)
43,526         -         395         2,915         (2)         58%         5,000         100%         -         0%         2,898         17           43,526         -         5,191         28,184         (7)         65%         43,526         100%         -         0%         27,195         989           23,629         -         2,214         15,304         (7)         65%         23,629         100%         -         0%         27,195         989           5,999         -         498         3,979         68%         5,999         100%         -         0%         27,134         170           7,112         -         421         4,298         (7)         59%         7,112         100%         -         0%         4,129         79           1,900         -         288         1,299         68%         1,900         -         0%         4,129         79           3,217         -         3,217         100%         -         0%         1,509         90         1,509         1,509         1,509         1,509         1,509         1,509         1,509         1,509         1,509         1,509         1,509         1,50	-       395       2,915       (2)       58%       5,000       100%       -       0%       2,898       17         -       5,191       28,184       (7)       65%       43,526       100%       -       0%       27,195       989         -       2,214       15,304       (7)       65%       23,629       100%       -       0%       27,195       989         -       498       3,379       66%       5,999       100%       -       0%       4,129       170         -       39       3,879       66%       5,999       100%       -       0%       4,129       79         -       28       1,299       68%       1,900       -       0%       1,209       90         -       347       2,111       66%       3,217       100%       -       0%       1,509       90         -       407       \$ 105,952       64%       \$ 166,490       100%       -       0%       \$ 105,082       8 70         -       407       \$ 3,719       \$ 3,718       \$ 3,2221       \$ 5,284       \$ (1,565)         -       40       5 30,300       100       100       2,2	Federal Commodities	660'6	•		_			660			%0			<b>%</b> 9
43,526 - 5,191 28,184 (7) 65% 43,526 100% - 0% 27,195 989 23,629 - 2,214 15,304 (7) 65% 23,629 100% - 0% 15,134 170 5,999 - 4,228 7,329 100% - 0% 3,980 170 1,900 - 2,88 1,299 68% 1,900 100% - 0% 4,129 79 1,500 - 2,88 1,299 68% 1,900 100% - 0% 4,129 39 23,217 - 347 2,111 66% 3,217 100% - 0% 1,500 90 24,129 64% 3,217 100% - 0% 4,129 90 24,129 64% 3,217 100% - 0% 4,129 90 24,129 64% 3,217 100% - 0% 1,500 90 24,129 64% 3,217 100% - 0% 1,500 90 24,129 64% 3,217 100% - 0% 1,500 90 24,129 64% 3,217 100% - 0% 1,500 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 - 0% 1,900 90 24,129 64% 1,900 90 24,129	-       5,191       28,184       (7)       65%       43,526       100%       -       0%       27,195       989         -       2,214       15,304       (7)       65%       23,629       100%       -       0%       15,134       170         -       498       3,379       66%       5,999       100%       -       0%       3,980       (1)         -       421       4,208       (7)       59%       7,112       100%       -       0%       4,129       79         -       28       1,299       68%       1,900       -       0%       1,209       90         -       347       2,111       66%       3,217       100%       -       0%       1,209       90         -       407       5       3,719       5       100%       -       0%       1,009       90         -       407       5       3,719       5       32,221       -       0%       5,284       (1,565)         -       407       5       30,300       -       0       5,284       (1,565)	Other Nonfood Supplies	5,000	•	395					100%		%0	2,898	17	1%
23,629         -         2,214         15,304         (7)         65%         23,629         -         0%         15,134         170           5,999         -         498         3,979         66%         5,999         100%         -         0%         1,129         779           5,999         -         421         4,298         75%         508         100%         -         0%         4,129         79           1,900         -         288         7,112         100%         -         0%         4,129         79           3,217         -         28         1,299         68%         1,900         -         0%         1,509         90           3,217         -         3,217         100%         -         0%         1,509         90           4 41         5         1,116         66%         3,217         100%         -         0%         1,509         90           4 5 166,490         -         4         4         105,324         \$ 105,925         64%         \$ 1,66         -         0%         1,509         90           4 5 105,92         -         -         4         4         1,521	-     2,214     15,304     (7)     65%     23,629     100%     -     0%     15,134     170       -     498     3,979     66%     5,999     100%     -     0%     3,980     (1)       -     421     4,208     (7)     59%     7,112     100%     -     0%     4,129     79       -     28     1,299     66%     1,900     100%     -     0%     1,209     90       -     347     2,111     66%     3,217     100%     -     0%     1,509     90       -     \$     407     \$     3,719     \$     3,217     100%     -     0%     \$ 105,082     \$ 870       -     \$     407     \$     3,719     \$     33,2221     \$ 5,284     \$ (1,565)       -     \$     407     \$     30,300     \$ 30,300     \$ 30,300     \$ 30,300     \$ 5,284     \$ (1,565)	Salaries	43,526	•	5,191			4		100%		%0	27,195	686	4%
5,999         -         498         3,979         66%         5,999         100%         -         0%         3,980         (1)           7,112         -         421         4,208         (7)         59%         7,112         100%         -         0%         4,129         79           508         -         28         1,299         68%         7,112         100%         -         0%         4,129         79           1,200         -         28         1,299         68%         1,000         -         0%         1,520         90           1,200         -         3,217         100%         -         0%         1,670         441           1,100         -         5         16,934         \$ 105,952         64%         \$ 166,490         100%         -         0%         \$ 105,082         \$ 870           1,100         -         -         4         407         \$ 3,718         \$ 3,718         \$ 5,284         \$ (1,565)           2         -         -         4         4         -         0%         \$ 105,082         \$ 870           3,2201         \$         -         -         -         -	-     498     3,979     66%     5,999     100%     -     0%     3,980     (1)       -     421     4,208     (7)     59%     7,112     100%     -     0%     4,129     79       -     288     1,299     66%     1,900     100%     -     0%     1,209     79       -     347     2,111     66%     3,217     100%     -     0%     1,670     441       -     \$     407     \$ 3,719     \$ 3,718     \$     0%     \$ 105,082     \$ 870       -     \$     407     \$ 3,719     \$ 3,221       -     \$     \$ 3,221       -     \$ 30,300	Fringes	23,629		2,214					100%		%0	15,134	170	1%
T,112         -         4208         (7)         59%         7,112         100%         -         0%         4,129         79           508         -         39         383         75%         508         100%         -         0%         4,129         79           1,900         -         288         1,299         68%         1,900         100%         -         0%         1,510         39           3,217         -         347         2,111         66%         3,217         100%         -         0%         1,529         90           tures         \$ 166,490         \$         -         \$ 16,334         \$ 106,955         \$ 100         -         0%         \$ 105,082         \$ 870           tures         \$ 3,201         \$         -         \$ 407         \$ 3,718         \$ 32,221         \$ 5,284         \$ (1,565)           \$ 30,280         \$         -         \$ 407         \$ 3,718         \$ 32,221         \$ 5,284         \$ (1,565)           \$ 30,280         \$         -         \$ 30,300         -         \$ 30,300         -         0%         \$ 4,156         \$ 105,668	-     421     4,208     (7)     59%     7,112     100%     -     0%     4,129     73       -     38     78%     508     100%     -     0%     1,209     73       -     347     2,111     66%     1,900     100%     -     0%     1,209     90       -     \$     16,934     \$ 105,952     64%     \$ 166,490     100%     -     0%     \$ 105,082     \$ 870       -     \$     407     \$ 3,719     \$ 3,721     \$ 32,221     \$ 5,284     \$ (1,565)       -     \$     \$     30,300     \$ 30,300	Energy Services	5,999	•	498	3,979	99			100%		%0	3,980	£	(%0)
508 - 39 383 75% 508 100% - 0% 344 39 39 1490 1490 1490 1490 1490 1490 1490 149	-     39     383     75%     508     100%     -     0%     344     39       -     288     1,299     68%     1,900     100%     -     0%     1,209     90       -     347     2,111     66%     3,217     100%     -     0%     1,670     441       -     \$     16,934     \$ 105,982     \$ 870       -     \$     3,718     \$ 3,721       -     \$     33,221       -     (1,921)       -     \$     30,300	Purchased Services	7,112	•	421					100%	٠	%0	4,129	79	2%
1,900 - 288 1,299 68% 1,900 100% - 0% 1,209 90 100% 3,217 100% - 0% 1,509 90 100% 3,217 100% 5 - 0% 1,509 90 100% 5 - 0% 1,500 441 100% 5 - 0% 1,500 100% 5	-       288       1,299       66%       1,900       100%       -       0%       1,209       90         -       347       2,111       66%       3,217       100%       -       0%       1,570       441         -       \$       16,934       \$       106,490       100%       \$       105,082       \$       870         -       \$       407       \$       3,719       \$       3,718       \$       5,284       \$       (1,565)         -       \$       32,221       \$       32,221       \$       \$       30,300	Material & Supplies	208	•	39	383	75		208	100%	•	%0	344	39	11%
41/10         3,217         3,217         3,217         3,217         100%         41/570         441           41/10         \$ 166,490         \$ 16,490         \$ 16,934         \$ 105,952         \$ 166,490         \$ 105,082         \$ 870           41/10         \$ 3,719         \$ 3,718         \$ 3,721         \$ 3,221         \$ 5,284         \$ (1,565)           4 Balance-Inventory         (1,921)         - 407         \$ 3,719         \$ 30,300         \$ 30,280         \$ 5,284         \$ (1,565)	- \$ 47     2,111     66%     3,217     100%     - 0%     1,670     441       - \$ 16,934     \$ 105,952     64%     \$ 166,490     100%     - 0%     \$ 105,082     \$ 870       - \$ 407     \$ 3,719     \$ 3,718     \$ 3,221       - (1,921)     \$ 30,300	Capital Outlay	1,900	•	288	1,299	89		006	100%		%0	1,209	06	7%
tures \$ 1,66,490 \$ - \$ 16,934 \$ 105,952 \$ 64% \$ 166,490   100% \$ - 0% \$ 105,082 \$ 870    tures \$ 3,698 \$ - \$ 407 \$ 3,719   \$ 3,718   \$ 5,284 \$ (1,565)    \$ 32,201 \$ - \$ 407 \$ 3,719   \$ 32,221    \$ 30,280 \$ - \$ 30,380   \$ 30,380    \$ 30,280 \$ - \$ 407 \$ 3,719    \$ 30,380 \$ - \$ 407 \$ 3,719    \$ 30,380 \$ - \$ 407 \$ 3,719    \$ 30,380 \$ - \$ 407 \$ \$ 30,380    \$ 30,280 \$ - \$ 407 \$ \$ 30,380    \$ 30,280 \$ - \$ 407 \$ \$ 30,380    \$ 30,280 \$ - \$ 407 \$ \$ 30,380    \$ 30,280 \$ - \$ 407 \$ \$ 30,380    \$ 30,280 \$ - \$ 407 \$ \$ 407 \$ \$ 30,380    \$ 30,280 \$ - \$ 407 \$ \$ 407 \$ \$ 30,380    \$ 30,280 \$ - \$ 407 \$ \$	- \$ 16,934 \$ 105,952 64% \$ 166,490	Indirect Cost	3,217	•	347	2,111	99		,217	100%	•	%0	1,670	441	792
tures \$ 3,698 \$ - \$ 407 \$ 3,719 \$ \$ 3,718 \$ 5,284 \$ \$ 5,284 \$ \$ 407 \$ 30,201 \$ - \$ 407 \$ 30,200 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ 5,284 \$ \$ \$ 5,284 \$ \$ 5,28	- \$ 407 \$ 3,719 \$ 3,718 \$ 5,284 \$	Total Expenditures	166,490	•			99	₩,				%0			1%
Unres \$ 3,088 \$ - \$ 407 \$ 3,718 \$ 3,718 \$ 32,221 \$ 32,221 \$ 40,921)	- 40/ 5 3,718 5 32,221 - (1,921) - \$ 30,300	Excess (Deficiency) of	4												
\$ 32,201 \$ - \$ 5 : d Balance-Inventory (1,921) - \$ 5 : \$ 30,280 \$ - \$ 5 :		Kevenues Over Expenditures	3,698	• ."		.			,/18				1	- 11	
d Balance-Inventory (1,921)	•	Ending Fund Balance	\$ 32,201					•	,221						
\$ 30,280 \$ - \$	4	Less: Nonspendable Fund Balance-Inventory	(1,921)	•					,921)						
_	For 11.3): Refer to accompanying "Notes to Monthly Financial Report".	Restricted Fund Balance	30,280						300						

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2015-16.

(5) This represents the adopted budget approved by the School Board on September 7, 2016.

(6) The number of operating days in the current month was 19 and year-to-date was 113 as compared to the prior year's year-to-date of 114.

(7) Included in these categories is \$1,024,873 of maintenance chargebacks allocated \$367,239 to salaries, \$69,114 to fringes and \$588,520 to purchased services. Sources: Offices of the Controller, Budget Management and Food & Nutrition.

#### Unaudited Notes to the Monthly Financial Report for the Period Ending February 2017

#### **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 28, 2017:

		Commitments		Encumbrances	Totals
Employee Benefits	\$	-	\$	528,013	\$ 528,013
Purchased Services		1,727,336		53,198,645	54,925,981
Energy Services		25,305		44,598,484	44,623,789
Materials & Supplies		1,893,444		3,694,756	5,588,200
Capital Outlay		258,940		3,192,749	3,451,689
Other	-	9,990	_	743,783	753,773
Total	\$	3,915,015	\$_	105,956,430	\$ 109,871,445

#### **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 28, 2017:

Buildings and Additions Land Improvements Other Than Buildings Renovations Equipment	\$ 3,772,947 32,932 422,899 6,650,912
Total	\$ 10,879,690

## Unaudited Notes to the Monthly Financial Report for the Period Ending February 2017

#### **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 27% for breakfasts and 61% for lunches compared to 27% and 62% in 2015-2016 fiscal year, respectively. The total number of student meals served decreased 2.84% compared to the prior year.

The number of operating days in the current month was 19 and year-to-date was 113 compared to 114 in the prior year.

Net encumbrances as of month end amounted to \$1,657,850 of which \$1,350,773 is attributable to Capital Outlay; \$24,740 is attributable to Material and Supplies; and \$282,337 is attributable to Purchased 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 February 28, 2017 the commodity inventory balance was \$4,176,880.

## Unaudited Notes to the Monthly Financial Report for the Period Ending February 2017

#### **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 February 2017, reimbursements to the General Fund through transfers-in amounted to \$129,778 consisting of \$20,000 from the Self-Insurance Health Fund, and \$81,578, \$12,048 and \$16,152 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

## Unaudited Monthly Financial Report for the Period Ending February 2017

#### 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 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.

<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.

<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.

<u>Boy Scouts of America Equal Access Act of 2002</u> – 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)