

Financial Services  
Mr. Ron Y. Steiger, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORTS FOR THE PERIODS  
ENDING JULY AND AUGUST 2020**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

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

The Monthly Financial Reports for the periods ending July and August 2020 are presented to the Board.

The reports contain the Statement of Operations for the General, Food Service, and Capital Projects Funds. Copies of the attached Monthly Financial Reports for the periods ending July and August 2020 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 the periods ending July and August 2020.

# Monthly Financial Report - Unaudited For the Period Ending July 2020

MIAMI-DADE COUNTY PUBLIC SCHOOLS



Financial Services  
Office of the Controller

Board Meeting of October 21, 2020

# **Miami-Dade County Public Schools**

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

Ms. Perla Tabares Hantman, Chair

Dr. Steve Gallon III, Vice Chair

Dr. Dorothy Bendross-Mindingall

Ms. Susie V. Castillo

Dr. Lawrence S. Feldman

Dr. Martin Karp

Dr. Lubby Navarro

Dr. Marta Pérez Ms.

Mari Tere Rojas

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Ms. Maria Martinez



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Monthly Financial Report for the Period Ending  
July 2020

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending July and the five weeks ending July 31, 2020 indicating appropriations in the 2020-21 budget, revenues and expenditures to date by funds and other related financial data.

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

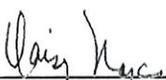
Respectfully submitted,



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Alberto M. Carvalho  
Superintendent

**Prepared by:**



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Daisy Naya, C.P.A.  
Controller

**Reviewed by:**



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Ron Y. Steiger  
Chief Financial Officer

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

**Unaudited  
Monthly Financial Report for the Period Ending  
July 2020**

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**The School Board of Miami-Dade County, Florida**  
**Statement of Operations (Unaudited)**  
**GENERAL FUND (\$000)**  
**Five Weeks Ended July 31, 2020**

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	% of YTD Actual to Adopted Budget	Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
<b>REVENUES</b>								
STATE SOURCES	\$ 1,217,484	\$ -	\$ 98,058	\$ 98,058	8%	\$ 102,057	\$ (3,999)	(4%)
FEDERAL SOURCES	18,221	-	132	132	1%	216	(84)	(39%)
LOCAL SOURCES	1,902,705	-	1,105	1,105	0%	3,319	(2,214)	(67%)
TRANSFERS IN	200,935	-	5,588	5,588	3%	5,444	144	3%
<b>TOTAL REVENUES</b>	<b>\$ 3,339,345</b>	<b>\$ -</b>	<b>\$ 104,883</b>	<b>\$ 104,883</b>	<b>3%</b>	<b>\$ 111,036</b>	<b>\$ (6,153)</b>	<b>(6%)</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 2,311,677	\$ -	\$ 64,463	\$ 64,463	3%	\$ 67,499	\$ (3,036)	(4%)
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	136,964	-	6,217	6,217	5%	5,435	782	14%
TRANSPORTATION	71,413	-	2,616	2,616	4%	3,395	(779)	(23%)
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,520,054</b>	<b>\$ -</b>	<b>\$ 73,296</b>	<b>\$ 73,296</b>	<b>3%</b>	<b>\$ 76,329</b>	<b>\$ (3,033)</b>	<b>(4%)</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	434,344	-	36,124	36,124	8%	34,648	1,476	4%
SCHOOL ADMINISTRATION	184,594	-	11,603	11,603	6%	10,579	1,024	10%
COMMUNITY SERVICES	29,649	-	401	401	1%	1,253	(852)	(68%)
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 3,168,641</b>	<b>\$ -</b>	<b>\$ 121,424</b>	<b>\$ 121,424</b>	<b>4%</b>	<b>\$ 122,809</b>	<b>\$ (1,385)</b>	<b>(1%)</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 36,714	\$ -	\$ 2,307	\$ 2,307	6%	\$ 2,772	\$ (465)	(17%)
INSTRUCTIONAL STAFF TRAINING	1,672	-	554	554	33%	448	106	24%
INSTRUCTION RELATED TECHNOLOGY	38,527	-	3,287	3,287	9%	3,117	170	5%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 76,913</b>	<b>\$ -</b>	<b>\$ 6,148</b>	<b>\$ 6,148</b>	<b>8%</b>	<b>\$ 6,337</b>	<b>\$ (189)</b>	<b>(3%)</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 3,245,554</b>	<b>\$ -</b>	<b>\$ 127,572</b>	<b>\$ 127,572</b>	<b>4%</b>	<b>\$ 129,146</b>	<b>\$ (1,574)</b>	<b>(1%)</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 13,507	\$ -	\$ 979	\$ 979	7%	\$ 935	\$ 44	5%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	56,289	-	5,788	5,788	10%	8,649	(2,861)	(33%)
ADMINISTRATIVE TECHNOLOGY SERVICES	1,292	-	121	121	9%	133	(12)	(9%)
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 71,088</b>	<b>\$ -</b>	<b>\$ 6,888</b>	<b>\$ 6,888</b>	<b>10%</b>	<b>\$ 9,717</b>	<b>\$ (2,829)</b>	<b>(29%)</b>
<b>CENTRAL ADMINISTRATION</b>								
<b>SCHOOL BOARD</b>								
BOARD OFFICE	\$ 3,675	\$ -	\$ 297	\$ 297	8%	\$ 403	\$ (106)	(26%)
BOARD ATTORNEY	3,492	-	272	272	8%	248	24	10%
OTHER (includes inspector general & independent auditors)	1,518	-	141	141	9%	110	31	28%
<b>GENERAL ADMINISTRATION</b>								
SUPERINTENDENT'S OFFICE	1,359	-	87	87	6%	83	4	5%
OTHER GENERAL ADMINISTRATION	4,340	-	553	553	13%	495	58	12%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 14,384</b>	<b>\$ -</b>	<b>\$ 1,350</b>	<b>\$ 1,350</b>	<b>9%</b>	<b>\$ 1,339</b>	<b>\$ 11</b>	<b>1%</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 3,331,026</b>	<b>\$ -</b>	<b>\$ 135,810</b>	<b>\$ 135,810</b>	<b>4%</b>	<b>\$ 140,202</b>	<b>\$ (4,392)</b>	<b>(3%)</b>
FACILITIES & CAPITALIZED EQUIPMENT	42,890	-	3,383	3,383	8%	-	3,383	-
DEBT SERVICE (includes interest expense)	5,400	-	-	-	0%	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,379,316</b>	<b>\$ -</b>	<b>\$ 139,193</b>	<b>\$ 139,193</b>	<b>4%</b>	<b>\$ 140,202</b>	<b>\$ (1,009)</b>	<b>(1%)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (39,971)</b>	<b>\$ -</b>	<b>\$ (34,310)</b>	<b>\$ (34,310)</b>		<b>\$ (29,166)</b>	<b>\$ (5,144)</b>	
<b>Beginning Fund Balance</b>	<b>246,931</b>	<b>-</b>						
<b>Less: Rebudgets, Reserves, Encumbrances &amp; Commitments</b>	<b>(71,091)</b>	<b>-</b>						
<b>Unappropriated Fund Balance</b>	<b>\$ 135,869</b>	<b>\$ -</b>						

(1) This represents the adopted budget approved by the School Board on September 9, 2020.  
Sources: Offices of the Controller and Budget Management

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

CAPITAL PROJECTS FUNDS  
Five Weeks Ended July 31, 2020

Description	Adopted	Amended	Current	Year-To-Date	Commitment	Actual vs		Year-To-Date	Difference	%	
	Budget		Month	Actual		and	Adopted				Actual
	2020-21 <sup>(3)</sup>	Budget	Actual	2020-21	%	Encumbrance	Budget	%	2019-20 <sup>(4)</sup>	(Decrease)	(Decrease)
<b>REVENUES</b>											
Local Optional Millage	\$ 508,584	\$ -	\$ 31	\$ 31 (1)	0%	N/A	\$ (508,553)	(100%)	\$ -	\$ 31	-
PECO Revenues	40,704	-	3,323	3,323	8%	N/A	(37,381)	(92%)	3,003	320	11%
Interest	1,924	-	163	163	8%	N/A	(1,761)	(92%)	198	(35)	(18%)
Transfers-in (Interfund)	-	-	-	-	-	N/A	-	-	-	-	-
Sale of Bonds and Other Revenues	270,800	-	-	-	0%	N/A	(270,800)	(100%)	-	-	-
Misc Revenue	65,299	-	14,853	14,853	23%	N/A	(50,446)	(77%)	2,687	12,166	453%
<b>Total</b>	<b>\$ 887,311</b>	<b>\$ -</b>	<b>\$ 18,370</b>	<b>\$ 18,370</b>	<b>2%</b>	<b>N/A</b>	<b>\$ (868,941)</b>	<b>(98%)</b>	<b>\$ 5,888</b>	<b>\$ 12,482</b>	<b>212%</b>
Beginning Fund Balance	482,964										
<b>Total Beginning Fund Balance &amp; Budgeted Revenues</b>	<b>\$ 1,370,275</b>	<b>\$ -</b>									
<b>EXPENDITURES</b>											
Sites/Site Improvements	\$ 32,582	\$ -	\$ 350	\$ 350 (2)	1%	\$ 5,929	\$ 26,303	81%	\$ 266	\$ 84	32%
Buildings & Additions	256,856	-	1,050	1,050 (2)	0%	49,733	206,073	80%	1,190	(140)	(12%)
Renovations	588,619	-	1,510	1,510 (2)	0%	65,244	521,865	89%	4,160	(2,650)	(64%)
Original & Additional Equipment	20,479	-	969	969 (2)	5%	9,852	9,658	47%	605	364	60%
Other	2,260	-	-	-	0%	260	2,000	88%	33	(33)	(100%)
Transfers-out	449,718	-	52,162	52,162	12%	-	397,556	88%	53,016	(854)	(2%)
<b>Total</b>	<b>\$ 1,350,514</b>	<b>\$ -</b>	<b>\$ 56,041</b>	<b>\$ 56,041</b>	<b>4%</b>	<b>\$ 131,018</b>	<b>\$ 1,163,455</b>	<b>86%</b>	<b>\$ 59,270</b>	<b>\$ (3,229)</b>	<b>(5%)</b>
Excess (Deficiency) of Revenues Over Expenditures	(463,203)	-	(37,671)	(37,671)					\$ (53,382)	\$ 15,711	
Projected Ending Balance	\$ 19,761	\$ -									

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

(3) This represents the adopted budget approved by the School Board on September 9, 2020.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2019-20.

Sources: Offices of the Controller and Budget Management

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

**FOOD SERVICE FUND  
Five Weeks Ended July 31, 2020**

Description	Adopted	Amended	Current	Year-To-Date	Projected		Variance		Year-To-Date	Difference	%	
	2020-21 Budget <sup>(5)</sup>	2020-21 Budget	Month Actual	Actual 2020-21	%	Annual	%	Favorable (Unfavorable)	Actual <sup>(4)</sup> 2019-20	Increase/ (Decrease)	Increase/ (Decrease)	
<b>REVENUES</b>												
<b>Local Sources:</b>												
Food Sales	\$ 12,000	\$ -	\$ 3	\$ 3	0%	\$ 12,000	100%	\$ -	0%	\$ 4	\$ (1)	(25%)
Interest	52	-	1	1	2%	52	100%	-	0%	5	(4)	(80%)
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>12,052</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>0%</b>	<b>12,052</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>9</b>	<b>(5)</b>	<b>(56%)</b>
<b>State Sources:</b>												
State Reimbursements	1,819	-	152	152	8%	1,819	100%	-	0%	171	(19)	(11%)
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total State Sources</b>	<b>1,819</b>	<b>-</b>	<b>152</b>	<b>152</b>	<b>8%</b>	<b>1,819</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>171</b>	<b>(19)</b>	<b>(11%)</b>
<b>Federal Sources:</b>												
Federal Reimbursement	125,218	-	3,284	3,284 (1)	3%	125,218	100%	-	0%	1,584	1,700	107%
Value of Fed. Commodities Received	10,500	-	1,557	1,557 (3)	15%	10,500	100%	-	0%	1,376	181	13%
Cash in Lieu of Donated Foods	700	-	-	-	0%	700	100%	-	0%	-	-	-
Commodity Rebate	50	-	-	-	0%	50	100%	-	0%	1	(1)	(100%)
<b>Total Federal Sources</b>	<b>136,468</b>	<b>-</b>	<b>4,841</b>	<b>4,841</b>	<b>4%</b>	<b>136,468</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>2,961</b>	<b>1,880</b>	<b>63%</b>
<b>Total Revenues</b>	<b>\$ 150,339</b>	<b>\$ -</b>	<b>\$ 4,997</b>	<b>\$ 4,997</b>	<b>3%</b>	<b>\$ 150,339</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 3,141</b>	<b>\$ 1,856</b>	<b>59%</b>
<b>Beginning Fund Balance</b>	<b>14,504</b>					<b>14,504</b>	<b>100%</b>					
<b>Beginning Fund Balance &amp; Budgeted/Projected Revenue</b>	<b>164,843</b>	<b>-</b>				<b>164,843</b>	<b>100%</b>					
<b>EXPENDITURES</b>												
<b>Cost of Goods Used:</b>												
Purchased Foods	\$ 60,350	\$ -	\$ 683	\$ 683 (2)	1%	\$ 60,350	100%	\$ -	0%	\$ 558	\$ 125	22%
Federal Commodities	10,000	-	386	386 (2) (3)	4%	10,000	100%	-	0%	258	128	50%
Other Nonfood Supplies	3,000	-	89	89 (2)	3%	3,000	100%	-	0%	82	7	9%
Salaries	43,326	-	813	813	2%	43,326	100%	-	0%	860	(47)	(5%)
Fringes	24,742	-	1,363	1,363	6%	24,742	100%	-	0%	1,382	(19)	(1%)
Energy Services	5,999	-	493	493	8%	5,999	100%	-	0%	494	(1)	(0%)
Purchased Services	6,250	-	400	400	6%	6,250	100%	-	0%	387	13	3%
Material & Supplies	1,038	-	25	25	2%	1,038	100%	-	0%	1	24	2400%
Capital Outlay	1,500	-	1	1	0%	1,500	100%	-	0%	322	(321)	(100%)
Indirect Cost	2,623	-	103	103	4%	2,623	100%	-	0%	109	(6)	(6%)
<b>Total Expenditures</b>	<b>\$ 158,828</b>	<b>\$ -</b>	<b>\$ 4,356</b>	<b>\$ 4,356</b>	<b>3%</b>	<b>\$ 158,828</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 4,453</b>	<b>\$ (97)</b>	<b>(2%)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (8,489)</b>	<b>\$ -</b>	<b>\$ 641</b>	<b>\$ 641</b>		<b>\$ (8,489)</b>				<b>\$ (1,312)</b>	<b>\$ 1,953</b>	
<b>Ending Restricted Fund Balance</b>	<b>\$ 6,015</b>	<b>\$ -</b>				<b>\$ 6,015</b>						

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2019-20.

(5) This represents the adopted budget approved by the School Board on September 9, 2020.

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 July 2020**

**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 31, 2020:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ -	\$ 108,399	\$ 108,399
Purchased Services	2,617,919	567,380,265	569,998,184
Energy Services	5,000	24,827,433	24,832,433
Materials & Supplies	285,819	8,096,798	8,382,617
Capital Outlay	263,226	14,600,306	14,863,532
Other	62,771	1,239,607	1,302,378
<b>Total</b>	<b>\$ 3,234,735</b>	<b>\$ 616,252,808</b>	<b>\$ 619,487,543</b>

**Capital Projects Funds**

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

1. Local property tax revenue is recorded on a cash basis. Comparison of the cash receipt figure to the budgeted annual total will enable the reader to determine the status of collections.
2. Retainage accruals are reported under the following expenditure categories for the period ending July 31, 2020:

Buildings and Additions	\$	7,613,557
Land		-
Improvements Other Than Buildings		785,477
Renovations		10,888,370
Equipment		-
<b>Total</b>	<b>\$</b>	<b>19,287,404</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending July 2020**

**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.

Due to the COVID-19 pandemic, and as recommended by the Florida Department of Education, Miami-Dade County Public Schools (M-DCPS) school sites were closed on March 13, 2020 and will remain closed until there can be a safe return to in-person learning. During this period of school closures, the Department of Food and Nutrition is distributing school breakfast and lunch meals under the Summer Food Service Program through a waiver from the United States Department of Agriculture (USDA) which is to remain in effect until December 31, 2020.

Net encumbrances as of month end amounted to \$875,844 of which \$465,771 is attributable to Capital Outlay; \$90,825 is attributable to Material and Supplies; and \$319,248 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, Fund Balance Reporting and Governmental Fund Type Definitions requires inventory to be reported under the category of nonspendable. At July 31, 2020 the commodity inventory balance was \$4,649,268.

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

**Unaudited  
Explanation of Variances to the Monthly Financial Report  
for the Period Ending July 2020**

**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 July 2020, reimbursements to the General Fund through transfers-in amounted to \$5,588 consisting of \$3,383 and \$2,205 for 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  
July 2020**

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.



## 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, or 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, citizenship status, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

For additional information contact:

Office of Civil Rights Compliance (CRC)  
Executive Director/Title IX Coordinator  
155 N.E. 15th Street, Suite P104E  
Miami, Florida 33132  
Phone: (305) 995-1580 TDD: (305) 995-2400  
Email: [crc@dadeschools.net](mailto:crc@dadeschools.net) Website: <http://crc.dadeschools.net>

# Monthly Financial Report - Unaudited For the Period Ending August 2020

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of October 21, 2020**

# **Miami-Dade County Public Schools**

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

Ms. Perla Tabares Hantman, Chair

Dr. Steve Gallon III, Vice Chair

Dr. Dorothy Bendross-Mindingall

Ms. Susie V. Castillo

Dr. Lawrence S. Feldman

Dr. Martin Karp

Dr. Lubby Navarro

Dr. Marta Pérez Ms.

Mari Tere Rojas

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Ms. Maria Martinez



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Monthly Financial Report for the Period Ending  
August 2020

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending August and the nine weeks ending August 31, 2020 indicating appropriations in the 2020-21 budget, revenues and expenditures to date by funds and other related financial data.

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

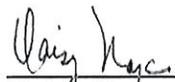
Respectfully submitted,



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Alberto M. Carvalho  
Superintendent

**Prepared by:**



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Daisy Naya, C.P.A.  
Controller

**Reviewed by:**



---

Ron Y. Steiger  
Chief Financial Officer

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

**Unaudited  
Monthly Financial Report for the Period Ending  
August 2020**

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**The School Board of Miami-Dade County, Florida**  
**Statement of Operations (Unaudited)**  
**GENERAL FUND (\$000)**  
**Nine Weeks Ended August 31, 2020**

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	% of YTD Actual to Adopted Budget	Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
<b>REVENUES</b>								
STATE SOURCES	\$ 1,217,484	\$ -	\$ 94,244	\$ 192,302	16%	\$ 199,237	\$ (6,935)	(3%)
FEDERAL SOURCES	18,221	-	3	135	1%	258	(123)	(48%)
LOCAL SOURCES	1,902,705	-	2,643	3,748	0%	7,609	(3,861)	(51%)
TRANSFERS IN	200,935	-	4,993	10,581	5%	10,088	493	5%
<b>TOTAL REVENUES</b>	<b>\$ 3,339,345</b>	<b>\$ -</b>	<b>\$ 101,883</b>	<b>\$ 206,766</b>	<b>6%</b>	<b>\$ 217,192</b>	<b>\$ (10,426)</b>	<b>(5%)</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 2,311,677	\$ -	\$ 89,177	\$ 153,640	7%	\$ 210,434	\$ (56,794)	(27%)
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	136,964	-	7,691	13,908	10%	14,879	(971)	(7%)
TRANSPORTATION	71,413	-	3,090	5,706	8%	11,114	(5,408)	(49%)
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,520,054</b>	<b>\$ -</b>	<b>\$ 99,958</b>	<b>\$ 173,254</b>	<b>7%</b>	<b>\$ 236,427</b>	<b>\$ (63,173)</b>	<b>(27%)</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	434,344	-	26,739	62,863	14%	67,652	(4,789)	(7%)
SCHOOL ADMINISTRATION	184,594	-	13,142	24,745	13%	25,204	(459)	(2%)
COMMUNITY SERVICES	29,649	-	810	1,211	4%	3,120	(1,909)	(61%)
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 3,168,641</b>	<b>\$ -</b>	<b>\$ 140,649</b>	<b>\$ 262,073</b>	<b>8%</b>	<b>\$ 332,403</b>	<b>\$ (70,330)</b>	<b>(21%)</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 36,714	\$ -	\$ 2,107	\$ 4,414	12%	\$ 5,797	\$ (1,383)	(24%)
INSTRUCTIONAL STAFF TRAINING	1,672	-	558	1,112	67%	1,215	(103)	(8%)
INSTRUCTION RELATED TECHNOLOGY	38,527	-	2,894	6,181	16%	6,145	36	1%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 76,913</b>	<b>\$ -</b>	<b>\$ 5,559</b>	<b>\$ 11,707</b>	<b>15%</b>	<b>\$ 13,157</b>	<b>\$ (1,450)</b>	<b>(11%)</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 3,245,554</b>	<b>\$ -</b>	<b>\$ 146,208</b>	<b>\$ 273,780</b>	<b>8%</b>	<b>\$ 345,560</b>	<b>\$ (71,780)</b>	<b>(21%)</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 13,507	\$ -	\$ 845	\$ 1,824	14%	\$ 2,136	\$ (312)	(15%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	56,289	-	3,152	8,939	16%	9,712	(773)	(8%)
ADMINISTRATIVE TECHNOLOGY SERVICES	1,292	-	46	167	13%	217	(50)	(23%)
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 71,088</b>	<b>\$ -</b>	<b>\$ 4,043</b>	<b>\$ 10,930</b>	<b>15%</b>	<b>\$ 12,065</b>	<b>\$ (1,135)</b>	<b>(9%)</b>
<b>CENTRAL ADMINISTRATION</b>								
<b>SCHOOL BOARD</b>								
BOARD OFFICE	\$ 3,675	\$ -	\$ 397	\$ 694	19%	\$ 683	\$ 11	2%
BOARD ATTORNEY	3,492	-	256	528	15%	496	32	6%
OTHER (includes inspector general & independent auditors)	1,518	-	44	185	12%	188	(3)	(2%)
<b>GENERAL ADMINISTRATION</b>								
SUPERINTENDENT'S OFFICE	1,359	-	88	175	13%	165	10	6%
OTHER GENERAL ADMINISTRATION	4,340	-	307	860	20%	838	22	3%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 14,384</b>	<b>\$ -</b>	<b>\$ 1,092</b>	<b>\$ 2,442</b>	<b>17%</b>	<b>\$ 2,370</b>	<b>\$ 72</b>	<b>3%</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 3,331,026</b>	<b>\$ -</b>	<b>\$ 151,343</b>	<b>\$ 287,152</b>	<b>9%</b>	<b>\$ 359,995</b>	<b>\$ (72,843)</b>	<b>(20%)</b>
FACILITIES & CAPITALIZED EQUIPMENT	42,890	-	3,323	6,706	16%	-	6,706	-
DEBT SERVICE (includes interest expense)	5,400	-	-	-	0%	5	(5)	(100%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,379,316</b>	<b>\$ -</b>	<b>\$ 154,666</b>	<b>\$ 293,858</b>	<b>9%</b>	<b>\$ 360,000</b>	<b>\$ (66,142)</b>	<b>(18%)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (39,971)</b>	<b>\$ -</b>	<b>\$ (52,783)</b>	<b>\$ (87,092)</b>		<b>\$ (142,808)</b>	<b>\$ 55,716</b>	
<b>Beginning Fund Balance</b>	<b>246,931</b>	<b>-</b>						
<b>Less: Rebudgets, Reserves, Encumbrances &amp; Commitments</b>	<b>(71,091)</b>	<b>-</b>						
<b>Unappropriated Fund Balance</b>	<b>\$ 135,869</b>	<b>\$ -</b>						

(1) This represents the adopted budget approved by the School Board on September 9, 2020.  
Sources: Offices of the Controller and Budget Management

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

**CAPITAL PROJECTS FUNDS  
Nine Weeks Ended August 31, 2020**

Description	Adopted	Amended	Current	Year-To-Date	Commitment	Actual vs	Year-To-Date	Difference	%		
	Budget		Month	Actual						and	Actual
	2020-21 <sup>(3)</sup>	Budget	Actual	2020-21	%	Encumbrance	2019-20 <sup>(4)</sup>	(Decrease)	(Decrease)		
<b>REVENUES</b>											
Local Optional Millage	\$ 508,584	\$ -	\$ 360	\$ 391 (1)	0%	N/A	\$ (508,193)	(100%)	\$ -	\$ 391	-
PECO Revenues	40,704	-	3,324	6,647	16%	N/A	(34,057)	(84%)	6,006	641	11%
Interest	1,924	-	127	290	15%	N/A	(1,634)	(85%)	321	(31)	(10%)
Transfers-in (Interfund)	-	-	-	-	-	N/A	-	-	-	-	-
Sale of Bonds and Other Revenues	270,800	-	-	-	0%	N/A	(270,800)	(100%)	-	-	-
Misc Revenue	65,299	-	1,103	15,956	24%	N/A	(49,343)	(76%)	2,695	13,261	492%
<b>Total</b>	<b>\$ 887,311</b>	<b>\$ -</b>	<b>\$ 4,914</b>	<b>\$ 23,284</b>	<b>3%</b>	<b>N/A</b>	<b>\$ (864,027)</b>	<b>(97%)</b>	<b>\$ 9,022</b>	<b>\$ 14,262</b>	<b>158%</b>
Beginning Fund Balance	482,964										
Total Beginning Fund Balance & Budgeted Revenues	\$ 1,370,275	\$ -									
<b>EXPENDITURES</b>											
Sites/Site Improvements	\$ 32,582	\$ -	\$ 701	\$ 1,051 (2)	3%	\$ 6,617	\$ 24,914	76%	\$ 1,393	\$ (342)	(25%)
Buildings & Additions	256,856	-	1,964	3,014 (2)	1%	52,249	201,593	78%	4,498	(1,484)	(33%)
Renovations	588,619	-	6,387	7,897 (2)	1%	65,734	514,988	87%	13,657	(5,760)	(42%)
Original & Additional Equipment	20,479	-	1,152	2,121 (2)	10%	9,452	8,906	43%	1,861	260	14%
Other	2,260	-	-	-	0%	260	2,000	88%	41	(41)	(100%)
Transfers-out	449,718	-	4,993	57,155	13%	-	392,563	87%	57,979	(824)	(1%)
<b>Total</b>	<b>\$ 1,350,514</b>	<b>\$ -</b>	<b>\$ 15,197</b>	<b>\$ 71,238</b>	<b>5%</b>	<b>\$ 134,312</b>	<b>\$ 1,144,964</b>	<b>85%</b>	<b>\$ 79,429</b>	<b>\$ (8,191)</b>	<b>(10%)</b>
Excess (Deficiency) of Revenues Over Expenditures	(463,203)	-	(10,283)	(47,954)					\$ (70,407)	\$ 22,453	
Projected Ending Balance	\$ 19,761	\$ -									

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

(3) This represents the adopted budget approved by the School Board on September 9, 2020.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2019-20.

Sources: Offices of the Controller and Budget Management

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

**FOOD SERVICE FUND  
Nine Weeks Ended August 31, 2020**

Description	Adopted	Amended	Current	Year-To-Date	Projected		Variance		Year-To-Date	Difference	%	
	2020-21 Budget (5)	2020-21 Budget	Month Actual	Actual 2020-21	% Annual	%	Favorable (Unfavorable)	%	Actual (4)	Increase/ (Decrease)	Increase/ (Decrease)	
<b>REVENUES</b>												
<b>Local Sources:</b>												
Food Sales	\$ 12,000	\$ -	\$ -	\$ 3	0%	\$ 12,000	100%	\$ -	0%	\$ 1,200	\$ (1,197)	(100%)
Interest	52	-	1	2	4%	52	100%	-	0%	11	(9)	(82%)
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>12,052</b>	<b>-</b>	<b>1</b>	<b>5</b>	<b>0%</b>	<b>12,052</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>1,211</b>	<b>(1,206)</b>	<b>(100%)</b>
<b>State Sources:</b>												
State Reimbursements	1,819	-	151	303	17%	1,819	100%	-	0%	342	(39)	(11%)
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total State Sources</b>	<b>1,819</b>	<b>-</b>	<b>151</b>	<b>303</b>	<b>17%</b>	<b>1,819</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>342</b>	<b>(39)</b>	<b>(11%)</b>
<b>Federal Sources:</b>												
Federal Reimbursement	125,218	-	2,969	6,253 (1)	5%	125,218	100%	-	0%	7,868	(1,615)	(21%)
Value of Fed. Commodities Received	10,500	-	1,426	2,983 (3)	28%	10,500	100%	-	0%	2,268	715	32%
Cash in Lieu of Donated Foods	700	-	-	-	0%	700	100%	-	0%	50	(50)	(100%)
Commodity Rebate	50	-	-	-	0%	50	100%	-	0%	1	(1)	(100%)
<b>Total Federal Sources</b>	<b>136,468</b>	<b>-</b>	<b>4,395</b>	<b>9,236</b>	<b>7%</b>	<b>136,468</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>10,187</b>	<b>(951)</b>	<b>(9%)</b>
<b>Total Revenues</b>	<b>\$ 150,339</b>	<b>\$ -</b>	<b>\$ 4,547</b>	<b>\$ 9,544</b>	<b>6%</b>	<b>\$ 150,339</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 11,740</b>	<b>\$ (2,196)</b>	<b>(19%)</b>
<b>Beginning Fund Balance</b>	<b>14,504</b>					<b>14,504</b>	<b>100%</b>					
<b>Beginning Fund Balance &amp; Budgeted/Projected Revenue</b>	<b>164,843</b>	<b>-</b>				<b>164,843</b>	<b>100%</b>					
<b>EXPENDITURES</b>												
<b>Cost of Goods Used:</b>												
Purchased Foods	\$ 60,350	\$ -	\$ 917	\$ 1,600 (2)	3%	\$ 60,350	100%	\$ -	0%	\$ 4,510	\$ (2,910)	(65%)
Federal Commodities	10,000	-	-	386 (2) (3)	4%	10,000	100%	-	0%	1,048	(662)	(63%)
Other Nonfood Supplies	3,000	-	-	89 (2)	3%	3,000	100%	-	0%	101	(12)	(12%)
Salaries	43,326	-	987	1,800	4%	43,326	100%	-	0%	3,490	(1,690)	(48%)
Fringes	24,742	-	1,368	2,731	11%	24,742	100%	-	0%	3,093	(362)	(12%)
Energy Services	5,999	-	492	985	16%	5,999	100%	-	0%	991	(6)	(1%)
Purchased Services	6,250	-	387	787	13%	6,250	100%	-	0%	809	(22)	(3%)
Material & Supplies	1,038	-	70	95	9%	1,038	100%	-	0%	33	62	188%
Capital Outlay	1,500	-	228	229	15%	1,500	100%	-	0%	751	(522)	(70%)
Indirect Cost	2,623	-	108	211	8%	2,623	100%	-	0%	290	(79)	(27%)
<b>Total Expenditures</b>	<b>\$ 158,828</b>	<b>\$ -</b>	<b>\$ 4,557</b>	<b>\$ 8,913</b>	<b>6%</b>	<b>\$ 158,828</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 15,116</b>	<b>\$ (6,203)</b>	<b>(41%)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (8,489)</b>	<b>\$ -</b>	<b>\$ (10)</b>	<b>\$ 631</b>		<b>\$ (8,489)</b>				<b>\$ (3,376)</b>	<b>\$ 4,007</b>	
<b>Ending Restricted Fund Balance</b>	<b>\$ 6,015</b>	<b>\$ -</b>				<b>\$ 6,015</b>						

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2019-20.

(5) This represents the adopted budget approved by the School Board on September 9, 2020.

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 August 2020**

**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 31, 2020:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ 180,000	\$ 617,313	\$ 797,313
Purchased Services	4,769,243	560,042,721	564,811,964
Energy Services	-	85,098,766	85,098,766
Materials & Supplies	888,885	7,498,470	8,387,355
Capital Outlay	7,523,963	13,995,222	21,519,185
Other	421	1,245,121	1,245,542
<b>Total</b>	<b>\$ <u>13,362,512</u></b>	<b>\$ <u>668,497,613</u></b>	<b>\$ <u>681,860,125</u></b>

**Capital Projects Funds**

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

1. Local property tax revenue is recorded on a cash basis. Comparison of the cash receipt figure to the budgeted annual total will enable the reader to determine the status of collections.
2. Retainage accruals are reported under the following expenditure categories for the period ending August 31, 2020:

Buildings and Additions	\$	7,264,067
Land		-
Improvements Other Than Buildings		847,757
Renovations		10,231,054
Equipment		-
<b>Total</b>	<b>\$</b>	<b><u>\$18,342,878</u></b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending August 2020**

**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.

Due to the COVID-19 pandemic, and as recommended by the Florida Department of Education, Miami-Dade County Public Schools (M-DCPS) school sites were closed on March 13, 2020 and will remain closed until there can be a safe return to in-person learning. During this period of school closures, the Department of Food and Nutrition is distributing school breakfast and lunch meals under the Summer Food Service Program through a waiver from the United States Department of Agriculture (USDA) which is to remain in effect until December 31, 2020.

Net encumbrances as of month end amounted to \$1,056,696 of which \$472,182 is attributable to Capital Outlay; \$111,689 is attributable to Material and Supplies; and \$472,825 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, Fund Balance Reporting and Governmental Fund Type Definitions requires inventory to be reported under the category of nonspendable. At August 31, 2020 the commodity inventory balance was \$6,142,188.

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

**Unaudited  
Explanation of Variances to the Monthly Financial Report  
for the Period Ending August 2020**

**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 August 2020, reimbursements to the General Fund through transfers-in amounted to \$10,581 consisting of \$6,706 and \$3,875 for charter school capital outlay, and property & casualty insurance, respectively.

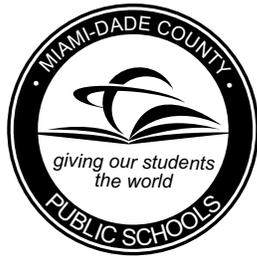
**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
August 2020**

**Glossary of Terms**

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

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



## 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, or 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, citizenship status, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

For additional information contact:

Office of Civil Rights Compliance (CRC)  
Executive Director/Title IX Coordinator  
155 N.E. 15th Street, Suite P104E  
Miami, Florida 33132  
Phone: (305) 995-1580 TDD: (305) 995-2400  
Email: [crc@dadeschools.net](mailto:crc@dadeschools.net) Website: <http://crc.dadeschools.net>