

Office of Superintendent of Schools  
Board Meeting of December 11, 2013

November 25, 2013

Financial Services  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING  
OCTOBER 2013**

**COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS**

**LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

The Monthly Financial Report for the period ending October 2013 is presented to the Board.

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

Copies of the Monthly Financial Report for the period ending October 2013 will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Monthly Financial Report for the period ending October 2013.

**E-1**

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of December 11, 2013**

# **Miami-Dade County Public Schools**

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

Ms. Perla Tabares Hantman, Chair

Dr. Martin Karp, Vice Chair

Ms. Susie V. Castillo

Mr. Carlos L. Curbelo

Dr. Lawrence S. Feldman

Dr. Wilbert "Tee" Holloway

Dr. Dorothy Bendross-Mindingall

Dr. Marta Pérez

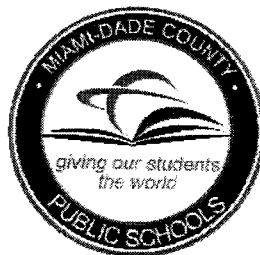
Ms. Raquel A. Regalado

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Ms. Krisna Maddy



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

**Unaudited  
Monthly Financial Report for the Period Ending  
October 2013**

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending October and the seventeen weeks ending October 25, 2013 indicating appropriations in the 2013-14 budget, revenues and expenditures to date by funds and other related financial data.

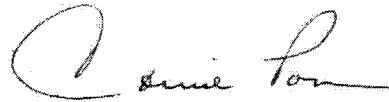
**Recommends:** The report be accepted and placed on file.

Respectfully submitted,



Alberto M. Carvalho  
Superintendent

**Prepared by:**



Connie Pou, C.P.A.  
Controller

**Reviewed by:**



Richard H. Hinds, Ed.D.  
Chief Financial Officer

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

**Unaudited  
Monthly Financial Report for the Period Ending  
October 2013**

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

GENERAL FUND (\$000)

Seventeen Weeks Ended October 26, 2013

Description	Adopted Budget <sup>(1)</sup>	Amended Budget	Current Month		YTD Actual	% of YTD Actual to Adopted Budget	Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
			Actual	Actual					
<b>REVENUES</b>									
STATE SOURCES	\$ 1,264,763	\$ -	\$ 96,449	\$ 382,127	\$ 382,127	31%	\$ 378,817	\$ 13,310	4%
FEDERAL SOURCES	17,544	-	349	472	472	3%	333	139	42%
LOCAL SOURCES	1,328,272	-	8,668	19,406	19,406	1%	24,704	(5,298)	(21%)
TRANSFERS IN	155,195	-	4,349	17,377	17,377	11%	15,899	1,478	9%
<b>TOTAL REVENUES</b>	<b>\$ 2,765,774</b>	<b>\$ -</b>	<b>\$ 109,815</b>	<b>\$ 429,382</b>	<b>\$ 429,382</b>	<b>16%</b>	<b>\$ 419,763</b>	<b>\$ 9,629</b>	<b>2%</b>
<b>EXPENDITURES</b>									
<b>SCHOOL LEVEL SERVICES</b>									
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,866,841	\$ -	\$ 171,910	\$ 499,434	\$ 499,434	27%	\$ 450,289	\$ 49,145	11%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	119,092	-	11,152	33,743	33,743	28%	32,320	1,423	4%
TRANSPORTATION	69,476	-	7,456	24,538	24,538	35%	41,826	(17,288)	(41%)
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,055,409</b>	<b>\$ -</b>	<b>\$ 190,518</b>	<b>\$ 557,715</b>	<b>\$ 557,715</b>	<b>27%</b>	<b>\$ 524,435</b>	<b>\$ 33,280</b>	<b>6%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	360,657	-	30,400	113,840	113,840	32%	106,015	7,825	7%
SCHOOL ADMINISTRATION	174,145	-	13,216	47,522	47,522	27%	46,698	824	2%
COMMUNITY SERVICES	29,957	-	2,676	8,128	8,128	27%	8,302	(174)	(2%)
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 2,620,168</b>	<b>\$ -</b>	<b>\$ 236,810</b>	<b>\$ 727,205</b>	<b>\$ 727,205</b>	<b>28%</b>	<b>\$ 685,450</b>	<b>\$ 41,755</b>	<b>6%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>									
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 22,127	\$ -	\$ 2,020	\$ 7,103	\$ 7,103	32%	\$ 6,338	\$ 765	12%
INSTRUCTIONAL STAFF TRAINING	2,010	-	135	642	642	32%	721	(79)	(11%)
INSTRUCTION RELATED TECHNOLOGY	28,092	-	2,301	9,004	9,004	32%	9,956	(952)	(10%)
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 52,229</b>	<b>\$ -</b>	<b>\$ 4,456</b>	<b>\$ 16,749</b>	<b>\$ 16,749</b>	<b>32%</b>	<b>\$ 17,015</b>	<b>\$ (266)</b>	<b>(2%)</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 2,672,397</b>	<b>\$ -</b>	<b>\$ 241,266</b>	<b>\$ 743,954</b>	<b>\$ 743,954</b>	<b>28%</b>	<b>\$ 702,465</b>	<b>\$ 41,489</b>	<b>6%</b>
<b>BUSINESS SERVICES</b>									
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,665	\$ -	\$ 815	\$ 3,284	\$ 3,284	26%	\$ 3,245	\$ 39	1%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	47,210	-	3,510	15,120	15,120	32%	14,778	342	2%
ADMINISTRATIVE TECHNOLOGY SERVICES	2,022	-	214	761	761	37%	690	61	9%
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 61,897</b>	<b>\$ -</b>	<b>\$ 4,539</b>	<b>\$ 19,155</b>	<b>\$ 19,155</b>	<b>31%</b>	<b>\$ 18,713</b>	<b>\$ 442</b>	<b>2%</b>
<b>CENTRAL ADMINISTRATION</b>									
SCHOOL BOARD	\$ 3,019	\$ -	\$ 215	\$ 1,050	\$ 1,050	36%	\$ 940	\$ 110	12%
BOARD OFFICE	2,606	-	172	773	773	30%	757	16	2%
BOARD ATTORNEY	1,363	-	54	249	249	18%	287	(38)	(13%)
OTHER (includes inspector general & independent auditors)	1,301	-	83	455	455	36%	315	140	44%
GENERAL ADMINISTRATION	2,867	-	265	1,065	1,065	37%	1,064	1	0%
SUPERINTENDENT'S OFFICE	11,156	-	789	3,592	3,592	32%	3,363	229	7%
OTHER GENERAL ADMINISTRATION	2,745,450	-	246,594	766,701	766,701	28%	724,541	42,160	6%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 11,156</b>	<b>\$ -</b>	<b>\$ 789</b>	<b>\$ 3,592</b>	<b>\$ 3,592</b>	<b>32%</b>	<b>\$ 3,363</b>	<b>\$ 229</b>	<b>7%</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 2,745,450</b>	<b>\$ -</b>	<b>\$ 246,594</b>	<b>\$ 766,701</b>	<b>\$ 766,701</b>	<b>28%</b>	<b>\$ 724,541</b>	<b>\$ 42,160</b>	<b>6%</b>
DEBT SERVICE (includes interest expense)	520	-	-	39	39	8%	74	(35)	(47%)
TRANSFERS OUT	2,687	-	-	-	-	0%	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,748,657</b>	<b>\$ -</b>	<b>\$ 246,594</b>	<b>\$ 766,740</b>	<b>\$ 766,740</b>	<b>28%</b>	<b>\$ 724,615</b>	<b>\$ 42,125</b>	<b>6%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 17,117</b>	<b>\$ -</b>	<b>\$ (136,779)</b>	<b>\$ (337,358)</b>	<b>\$ (337,358)</b>				
Beginning Fund Balance	84,360	-	-	-	-		-	-	
Less: Rebudgets, Reserves, Encumbrances & Commitments	(19,265)	-	-	-	-		-	-	
<b>Unappropriated Fund Balance</b>	<b>\$ 82,212</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				

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

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

CAPITAL PROJECTS FUNDS  
Seventeen Weeks Ended October 25, 2013

Description	Adopted 2013-14 Budget <sup>(3)</sup>	Amended Budget	Current Month Actual	Year-To-Date		Commitment and Encumbrance	Actual vs Adopted Budget	%	Year-To-Date Actual 2012-13 <sup>(4)</sup>	Difference Increase/ (Decrease)	%
				2013-14 Actual	2012-13 <sup>(4)</sup>						
<b>REVENUES</b>											
Local Optional Millage	\$ 322,344	\$ -	\$ -	\$ 30	(1)	N/A	\$ (322,314)	(100%)	\$ 53	(23)	(43%)
PECO Revenues	21,575	-	1,832	7,338		N/A	(14,237)	(66%)	4,847	2,491	51%
Interest	405	-	37	114		N/A	(291)	(72%)	102	12	12%
Transfers-In (Interfund)	7,726	-	-	-		N/A	(7,726)	(100%)	-	-	-
Sale of Bonds and Other Revenues	504,385	-	-	201,098		N/A	(303,287)	(60%)	-	201,098	-
Misc Revenue	30,687	-	3,309	3,569		N/A	(27,118)	(88%)	5,707	(2,138)	(37%)
<b>Total</b>	<b>\$ 887,122</b>	<b>\$ -</b>	<b>\$ 5,278</b>	<b>\$ 212,149</b>		<b>N/A</b>	<b>\$ (674,973)</b>	<b>(76%)</b>	<b>\$ 10,709</b>	<b>\$ 201,440</b>	<b>1881%</b>
Beginning Fund Balance	68,791										
Total Beginning Fund Balance & Budgeted Revenues	\$ 955,913	\$ -									
<b>EXPENDITURES</b>											
Sites/Site Improvements	\$ 6,720	\$ -	\$ 1,473	\$ 2,559	(2)	\$ 3,198	\$ 963	14%	\$ 2,561	\$ (2)	(0%)
Buildings & Additions	66,793	-	1,166	2,781	(2)	9,148	54,864	82%	9,548	(6,767)	(71%)
Renovations	387,017	-	5,788	13,891	(2)	16,947	356,179	92%	16,781	(2,890)	(17%)
Original & Additional Equipment	122,830	-	2,120	4,929	(2)	2,836	115,065	94%	4,476	453	10%
Other	1,995	-	15	979		103	913	46%	160	819	512%
Transfers-out	361,202	-	43,087	114,012		-	247,190	68%	99,475	14,537	15%
<b>Total</b>	<b>\$ 946,557</b>	<b>\$ -</b>	<b>\$ 53,649</b>	<b>\$ 139,151</b>		<b>\$ 32,232</b>	<b>\$ 776,174</b>	<b>82%</b>	<b>\$ 133,001</b>	<b>\$ 6,150</b>	<b>5%</b>
Excess (Deficiency) of Revenues Over Expenditures	(59,435)	-	(48,371)	\$ 72,998					\$ (122,292)	\$ 195,290	
Projected Ending Balance	\$ 9,356	\$ -									

Current Available Balance

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

(3) This represents the adopted budget approved by the School Board on September 3, 2013.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2012-13.

Sources: Offices of the Controller and Budget Management

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

FOOD SERVICE FUND  
Seventeen Weeks Ended October 25, 2013

Description	Adopted Budget (a)		Amended Budget		Current Month Actual		Year-To-Date Actual 2013-14		Projected Annual (b)		Variance Favorable (Unfavorable)		Year-To-Date Actual 2012-13		Difference Increase/ (Decrease)	% Increase/ (Decrease)
	2013-14 Budget	2013-14 Budget	2013-14 Budget	2013-14 Budget	Actual	2013-14 Actual	2013-14 Actual	2013-14 Actual	% Annual	% Annual	Favorable (Unfavorable)	% (Unfavorable)	2012-13 Actual	% Annual		
<b>REVENUES</b>																
<b>Local Sources:</b>																
Food Sales	\$ 21,000	\$ -	\$ 2,145	\$ 5,906					28%	\$ 21,000	100%	\$ -	0%	\$ 6,151	\$ (245)	(4%)
Interest	14	-	0	5					36%	14	100%	-	0%	6	(1)	(17%)
Other	-	-	8	14					-	14	-	14	-	-	14	-
<b>Total Local Sources</b>	<b>21,014</b>	<b>-</b>	<b>2,153</b>	<b>5,925</b>					<b>28%</b>	<b>21,028</b>	<b>100%</b>	<b>14</b>	<b>0%</b>	<b>6,157</b>	<b>(232)</b>	<b>(4%)</b>
<b>State Sources:</b>																
State Reimbursements	2,146	-	178	715					33%	2,146	100%	-	0%	715	-	0%
Other	50	-	-	-					0%	50	100%	-	0%	-	-	-
<b>Total State Sources</b>	<b>2,196</b>	<b>-</b>	<b>178</b>	<b>715</b>					<b>33%</b>	<b>2,196</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>715</b>	<b>-</b>	<b>0%</b>
<b>Federal Sources:</b>																
Federal Reimbursement	129,414	-	14,304	36,155 (1)					28%	129,414	100%	-	0%	30,404	5,751	19%
Value of Fed. Commodities Received	8,000	-	828	3,181 (3)					40%	8,000	100%	-	0%	2,154	1,027	48%
Commodity Rebate	150	-	-	-					0%	150	100%	-	0%	19	(19)	-
<b>Total Federal Sources</b>	<b>137,564</b>	<b>-</b>	<b>15,132</b>	<b>39,336</b>					<b>29%</b>	<b>137,564</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>32,577</b>	<b>6,759</b>	<b>21%</b>
<b>Total Revenues</b>	<b>\$ 160,774</b>	<b>\$ -</b>	<b>\$ 17,463</b>	<b>\$ 45,976</b>					<b>29%</b>	<b>\$ 160,768</b>	<b>100%</b>	<b>\$ 14</b>	<b>0%</b>	<b>\$ 39,449</b>	<b>\$ 6,527</b>	<b>17%</b>
Beginning Fund Balance	17,523									17,523	100%					
<b>Beginning Fund Balance &amp; Budgeted/Projected Revenue</b>	<b>178,297</b>									<b>178,311</b>	<b>100%</b>					
<b>EXPENDITURES</b>																
<b>Cost of Goods Used:</b>																
Purchased Foods	\$ 64,200	\$ -	\$ 7,222	\$ 16,352 (2)					29%	\$ 64,200	100%	\$ -	0%	\$ 16,313	\$ 2,039	12%
Federal Commodities	7,200	-	1,063	2,489 (2,3)					35%	7,200	100%	-	0%	1,887	602	32%
Other Nonfood Supplies	5,200	-	545	1,690 (2)					33%	5,200	100%	-	0%	1,436	254	18%
Salaries	41,649	-	4,285	11,490 (7)					28%	41,649	100%	-	0%	10,988	502	5%
Fringes	23,097	-	2,011	7,205					31%	23,097	100%	-	0%	6,743	462	7%
Energy Services	5,828	-	492	1,945					33%	5,828	100%	-	0%	1,878	67	4%
Purchased Services	6,362	-	479	1,788 (7)					28%	6,362	100%	-	0%	1,671	117	7%
Material & Supplies	772	-	57	173					22%	772	100%	-	0%	284	(111)	(39%)
Capital Outlay	2,750	-	518	878					32%	2,750	100%	-	0%	263	615	234%
Indirect Cost	3,066	-	298	901					29%	3,066	100%	-	0%	802	99	12%
<b>Total Expenditures</b>	<b>\$ 160,124</b>	<b>\$ -</b>	<b>\$ 16,970</b>	<b>\$ 46,911</b>					<b>29%</b>	<b>\$ 160,124</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 42,265</b>	<b>\$ 4,646</b>	<b>11%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 650	\$ -	\$ 493	\$ (935)						\$ 664				\$ (2,816)	\$ 1,881	
Ending Fund Balance	\$ 18,173	\$ -	\$ -	\$ -						\$ 18,187				\$ (2,830)		
Less: Nonspendable Fund Balance-Inventory	(2,830)	-	-	-						(2,830)				-		
<b>Restricted Fund Balance</b>	<b>\$ 15,343</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>						<b>\$ 15,357</b>				<b>\$ -</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 2012-13.  
(5) This represents the adopted budget approved by the School Board on September 3, 2013.  
(6) The number of operating days in the current month was 19 and year-to-date was 47 as compared to the prior year's year-to-date of 45.  
(7) Included in these categories is \$452,594 of maintenance chargebacks allocated \$248,484 to labor costs and \$204,110 to purchased services.  
Sources: Offices of the Controller, Budget Management and Food & Nutrition.



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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending October 2013**

**General Fund**

The General Fund is the primary operating fund of the School Board. General ad valorem tax revenues, revenues from the Florida Education Finance Program and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund.

1. Local property tax revenue is recorded on a cash basis. Comparison of the cash receipt figure to the budgeted annual total will enable the reader to determine the status of collections.
2. The following is a breakdown of commitments and encumbrances by expenditure type in the General Fund for the period ending October 25, 2013:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ -	\$ 928,873	\$ 928,873
Purchased Services	2,394,704	278,369,050	280,763,754
Energy Services	4,963	45,078,078	45,083,041
Materials & Supplies	1,084,397	3,553,547	4,637,944
Capital Outlay	76,835	1,427,273	1,504,108
Other	-	1,232,780	1,232,780
<b>Total</b>	<b>\$ 3,560,899</b>	<b>\$ 330,589,601</b>	<b>\$ 334,150,500</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 October 25, 2013:

Buildings and Additions	\$	2,480,367
Land		32,932
Improvements Other Than Buildings		563,983
Renovations		2,252,116
Equipment		-
<b>Total</b>	<b>\$</b>	<b>5,329,398</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending October 2013**

**Food Service Fund**

This fund is used to account for the schools' Food Service operations. Operating funds are received or generated from federal, state and local sources.

Average daily student participation of breakfasts and lunches increased 2.11% compared to 2012-13 fiscal year. The number of operating days in the current month was 19 and year-to-date was 47 as compared to 45 in the prior year.

Net encumbrances as of month end amounted to \$1,915,757 of which \$1,409,805 is attributable to Capital Outlay; \$21,041 is attributable to Material and Supplies; \$484,911 is attributable to Purchased Services; and \$0 is attributable to Energy Services.

1. Federal Reimbursement claims are made on the basis of an established rate from the State Department and calculated by the number of each type of meal served, according to the reports submitted by each school.
2. The inventory valuations were recorded as submitted and certified by the Administrative Director, Food and Nutrition Management, Directors for Operations, Coordinators for Food Service Finance, Production and Planning, and Food Service Managers.
3. Based on the Florida Department of Education Technical Assistance Note, the fair value of commodities is to be recognized as revenue in the period the commodities are received. Additionally, the Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions requires inventory to be reported under the category of nonspendable. At October 25, 2013 the commodity inventory balance was \$3,181,186.

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending October 2013**

**General Fund**

**Revenues  
(\$ in thousands)**

Transfers-in represent reimbursements to the General Fund from LOML (local optional millage levy) and PECO maintenance (capital funds) for certain capital outlay expenditures, maintenance and repairs as authorized by Section 1011.71 Florida Statutes. Additionally, as a result of a change in financial reporting as directed by the Florida Department of Education (DOE), charter school capital outlay funding is recorded in the Capital Funds and then the Capital Funds reimburse the General Fund through a transfer-in. Also, as a result of a legislative change allowing for flexibility in the use of LOML funds, the Capital Funds also reimburse the General Fund for property & casualty insurance expenditures. As of October 2013, reimbursements to the General Fund through transfers-in amounted to \$17,377 consisting of \$7,338 and \$10,039 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  
October 2013**

**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>	Are 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.

## Miami-Dade County Public Schools Anti-Discrimination Policy

### Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

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

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

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

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

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

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

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

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

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

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

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

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

*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.