

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

December 15, 2015

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

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD
ENDING NOVEMBER 2015**

COMMITTEE: FISCAL ACCOUNTABILITY

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

The Monthly Financial Report for the period ending November 2015 is presented to the Board.

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

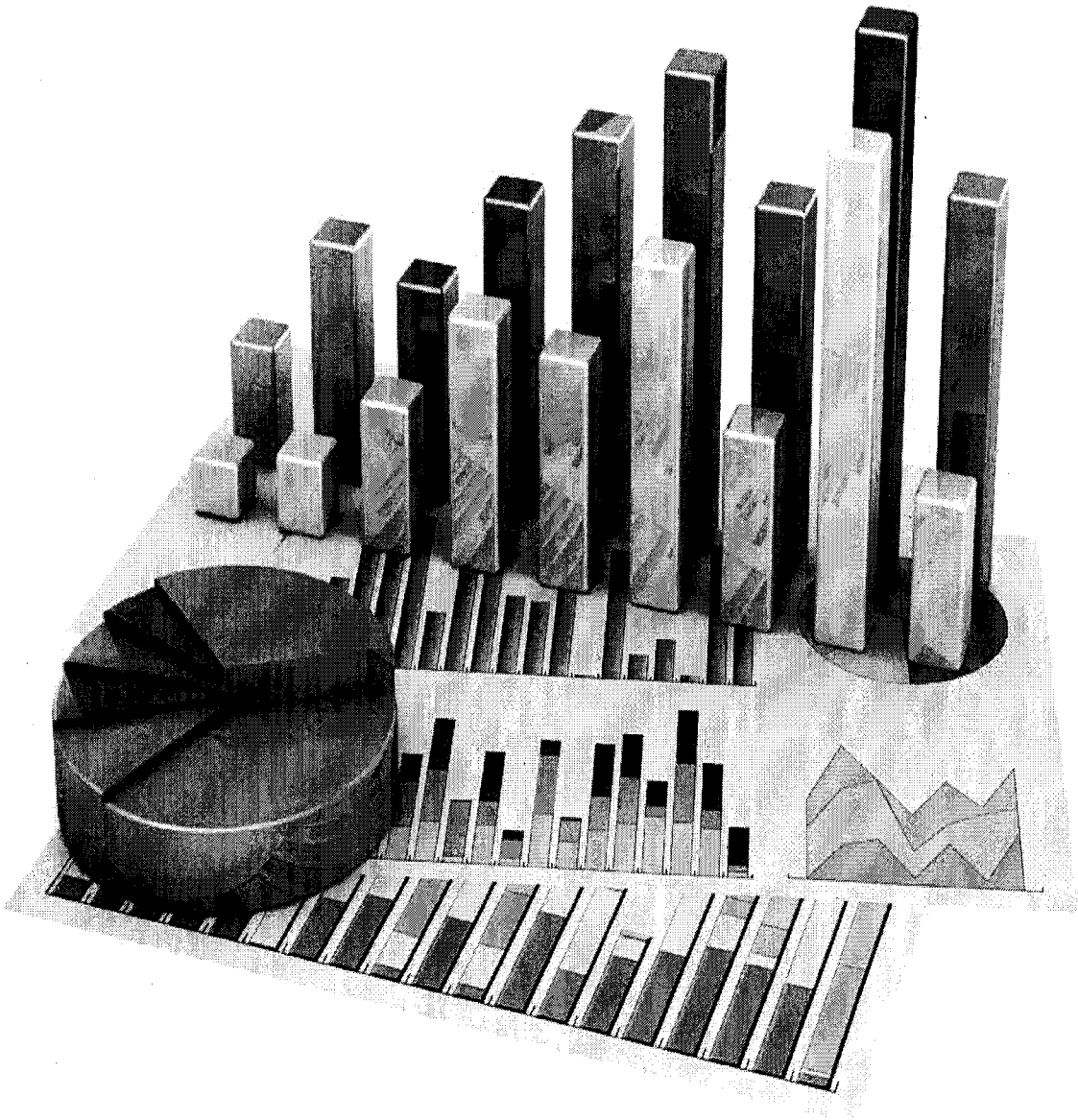
Copies of the attached Monthly Financial Report for the period ending November 2015 will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Monthly Financial Report for the period ending November 2015.

E-1

Monthly Financial Report - Unaudited For the Period Ending November 2015

MIAMI-DADE COUNTY PUBLIC SCHOOLS



**Financial Services
Office of the Controller**

Board Meeting of January 13, 2016

Miami-Dade County Public Schools

The School Board of Miami-Dade County, Florida

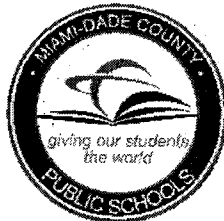
Ms. Perla Tabares Hantman, Chair
Dr. Dorothy Bendross-Mindigall, Vice Chair
Ms. Susie V. Castillo
Dr. Lawrence S. Feldman
Dr. Wilbert "Tee" Holloway
Dr. Martin Karp
Ms. Lubby Navarro
Ms. Raquel A. Regalado
Dr. Marta Pérez Wurtz

Superintendent of Schools

Mr. Alberto M. Carvalho

Student Advisor

Mr. Logan Schroeder-Stephens



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

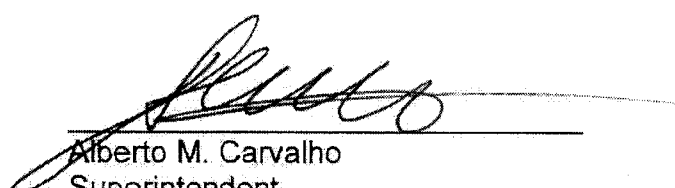
Unaudited
Monthly Financial Report for the Period Ending
November 2015

The Superintendent of Schools

Presents: The Monthly Financial Report for the period ending November and the twenty-two weeks ending November 30, 2015 indicating appropriations in the 2015-16 budget, revenues and expenditures to date by funds and other related financial data.

Recommends: The report be accepted and placed on file.

Respectfully submitted,




Alberto M. Carvalho
Superintendent

Prepared by:



Connie Pou, C.P.A.
Controller

Reviewed by:



Judith M. Marte
Chief Financial Officer

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
November 2015**

TABLE OF CONTENTS

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

The School Board of Miami Dade County, Florida
 Statement of Operations (Unaudited)
 GENERAL FUND (\$000)
 Twenty-two Weeks Ended November 30, 2015

| Description | Adopted Budget ⁽¹⁾ | Amended Budget | Current Month Actual | YTD Actual | % of YTD Actual to Adopted Budget | Prior YTD Actual | Difference Increase/Decrease | % Increase/Decrease |
|--|-------------------------------|----------------|----------------------|---------------------|-----------------------------------|---------------------|------------------------------|---------------------|
| REVENUES | | | | | | | | |
| STATE SOURCES | \$ 1,188,598 | \$ - | \$ 96,043 | \$ 483,435 | 41% | \$ 502,823 | \$ (19,388) | (4%) |
| FEDERAL SOURCES | 18,744 | - | 181 | 843 | 4% | 948 | (105) | (11%) |
| LOCAL SOURCES | 1,528,578 | - | 75,902 | 99,575 | 7% | 337,994 | (238,419) | (71%) |
| TRANSFERS IN | 154,800 | - | 31,563 | 50,669 | 33% | 72,339 | (21,670) | (30%) |
| TOTAL REVENUES | \$ 2,890,720 | \$ - | \$ 203,689 | \$ 634,522 | 22% | \$ 914,104 | \$ (279,582) | (31%) |
| EXPENDITURES | | | | | | | | |
| SCHOOL LEVEL SERVICES | | | | | | | | |
| TEACHING (includes salaries, fringe benefits & other direct expenditures) | \$ 1,965,094 | \$ - | \$ 172,411 | \$ 686,185 | 35% | \$ 691,122 | \$ (4,937) | (1%) |
| STUDENT SERVICES (includes counselors, psychologists & visiting teachers) | 123,069 | - | 10,782 | 48,554 | 39% | 48,829 | (275) | (1%) |
| TRANSPORTATION | 68,725 | - | 6,619 | 29,962 | 44% | 32,113 | (2,151) | (7%) |
| TOTAL DIRECT SERVICES TO STUDENTS | \$ 2,156,888 | \$ - | \$ 189,812 | \$ 764,701 | 35% | \$ 772,064 | \$ (7,363) | (1%) |
| CUSTODIAL & MAINTENANCE SERVICES (includes utilities) | 358,056 | - | 31,062 | 149,940 | 42% | 149,918 | 22 | 0% |
| SCHOOL ADMINISTRATION | 178,923 | - | 13,664 | 64,274 | 36% | 63,638 | 636 | 1% |
| COMMUNITY SERVICES | 28,829 | - | 2,272 | 11,061 | 38% | 11,113 | (52) | (0%) |
| TOTAL SCHOOL LEVEL SERVICES | \$ 2,722,696 | \$ - | \$ 236,830 | \$ 989,976 | 36% | \$ 996,733 | \$ (6,757) | (1%) |
| INSTRUCTIONAL SUPPORT SERVICES | | | | | | | | |
| INSTRUCTION & CURRICULUM DEVELOPMENT | \$ 24,470 | \$ - | \$ 1,628 | \$ 9,206 | 38% | \$ 11,252 | \$ (2,046) | (18%) |
| INSTRUCTIONAL STAFF TRAINING | 2,433 | - | 131 | 1,347 | 55% | 1,266 | 81 | 6% |
| INSTRUCTION RELATED TECHNOLOGY | 33,087 | - | 2,508 | 13,187 | 40% | 13,066 | 131 | 1% |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES | \$ 59,970 | \$ - | \$ 4,267 | \$ 23,740 | 40% | \$ 25,574 | \$ (1,834) | (7%) |
| TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES | \$ 2,782,666 | \$ - | \$ 241,097 | \$ 1,013,716 | 36% | \$ 1,022,307 | \$ (8,591) | (1%) |
| BUSINESS SERVICES | | | | | | | | |
| FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management) | \$ 12,264 | \$ - | \$ 819 | \$ 4,445 | 36% | \$ 4,115 | \$ 330 | 8% |
| CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services) | 57,630 | - | 3,637 | 19,629 | 34% | 19,955 | (326) | (2%) |
| ADMINISTRATIVE TECHNOLOGY SERVICES | 2,079 | - | 460 | 1,092 | 53% | 856 | 236 | 28% |
| TOTAL BUSINESS SERVICES | \$ 71,973 | \$ - | \$ 5,116 | \$ 25,166 | 35% | \$ 24,926 | \$ 240 | 1% |
| CENTRAL ADMINISTRATION | | | | | | | | |
| SCHOOL BOARD | \$ 3,167 | \$ - | \$ 254 | \$ 1,493 | 47% | \$ 1,364 | \$ 129 | 9% |
| BOARD OFFICE | 2,910 | - | 233 | 1,195 | 41% | 973 | 222 | 23% |
| BOARD ATTORNEY | 1,417 | - | 203 | 505 | 36% | 549 | (44) | (8%) |
| OTHER (includes inspector general & independent auditors) | 1,513 | - | 106 | 537 | 35% | 507 | 30 | 6% |
| GENERAL ADMINISTRATION | 3,320 | - | 346 | 1,645 | 50% | 1,705 | (60) | (4%) |
| SUPERINTENDENT'S OFFICE | 12,327 | - | 1,142 | 5,375 | 44% | 5,098 | 277 | 5% |
| OTHER GENERAL ADMINISTRATION | 2,866,966 | - | 247,355 | 1,044,257 | 36% | 1,052,331 | (8,074) | (1%) |
| TOTAL CENTRAL ADMINISTRATION | \$ 15,180 | \$ - | \$ 515 | \$ 111 | 22% | \$ 112 | \$ (1) | (1%) |
| SUB-TOTAL EXPENDITURES | \$ 2,892,661 | \$ - | \$ 247,355 | \$ 1,044,368 | 36% | \$ 1,052,443 | \$ (8,075) | (1%) |
| DEBT SERVICE (includes interest expense) | - | - | - | - | 0% | - | - | - |
| TRANSFERS OUT | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 2,892,661 | \$ - | \$ 247,355 | \$ 1,044,368 | 36% | \$ 1,052,443 | \$ (8,075) | (1%) |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 8,059 | \$ - | \$ (43,666) | \$ (409,846) | | \$ (138,339) | \$ (271,507) | |
| Beginning Fund Balance | 124,554 | - | - | - | | - | - | |
| Less: Rebudgets, Reserves, Encumbrances & Commitments | (24,575) | - | - | - | | - | - | |
| Unappropriated Fund Balance | \$ 108,038 | \$ - | \$ - | \$ - | | \$ - | \$ - | |

(1) This represents the adopted budget approved by the School Board on September 9, 2015. Sources: Offices of the Controller and Budget Management

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

CAPITAL PROJECTS FUNDS
Twenty-two Weeks Ended November 30, 2015

| Description | Adopted Budget 2015-16 ⁽³⁾ | Amended Budget | Current Month Actual | Year-To-Date Actual 2015-16 | % Encumbrance | Commitment and Encumbrance | Actual vs Adopted Budget | % 2014-15 ⁽⁴⁾ | Year-To-Date Actual 2014-15 ⁽⁴⁾ | Difference Increase/ (Decrease) | % Increase/ (Decrease) |
|---|---------------------------------------|----------------|----------------------|-----------------------------|---------------|----------------------------|--------------------------|--------------------------|--|---------------------------------|------------------------|
| | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | |
| Local Optional Millage | \$ 392,814 | \$ - | \$ 18,040 | \$ 19,599 | (1) | 5% | N/A | (95%) | \$ 79,247 | \$ (59,648) | (75%) |
| PECO Revenues | 19,300 | - | 1,036 | 11,365 | 59% | 59% | N/A | (41%) | 13,316 | (1,951) | (15%) |
| Interest | 692 | - | 86 | 376 | 54% | 54% | N/A | (46%) | 191 | 185 | 97% |
| Transfers-in (Interfund) | - | - | - | - | - | - | N/A | - | - | - | - |
| Sale of Bonds and Other Revenues | 690,177 | - | - | 226,430 | 33% | 33% | N/A | (67%) | - | 226,430 | - |
| Misc Revenue | 36,250 | - | 93 | 12,999 | 36% | 36% | N/A | (64%) | 14,718 | (1,719) | (12%) |
| Total | \$ 1,139,233 | \$ - | \$ 19,255 | \$ 270,769 | 24% | N/A | \$ (868,464) | (76%) | \$ 107,472 | \$ 163,297 | 152% |
| Beginning Fund Balance | 214,206 | | | | | | | | | | |
| Total Beginning Fund Balance & Budgeted Revenues | \$ 1,353,439 | \$ - | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | | |
| Sites/Site Improvements | \$ 11,735 | \$ - | \$ 792 | \$ 3,901 | (2) | 33% | \$ 3,314 | 39% | \$ 1,646 | \$ 2,255 | 137% |
| Buildings & Additions | 185,252 | - | 835 | 11,770 | (2) | 6% | 34,553 | 75% | 6,910 | 4,860 | 70% |
| Renovations | 698,602 | - | 9,860 | 45,489 | (2) | 7% | 76,254 | 83% | 35,733 | 9,756 | 27% |
| Original & Additional Equipment | 43,468 | - | 2,066 | 20,359 | (2) | 47% | 22,228 | 2% | 35,152 | (14,793) | (42%) |
| Other | 25,218 | - | 44 | 1,842 | | 7% | 263 | 92% | 76 | 1,766 | 2324% |
| Transfers-out | 374,324 | - | 31,999 | 137,795 | 37% | 37% | 236,529 | 63% | 161,986 | (24,191) | (15%) |
| Total | \$ 1,338,599 | \$ - | \$ 45,596 | \$ 221,156 | 17% | \$ 136,612 | \$ 980,831 | 73% | \$ 241,503 | \$ (20,347) | (8%) |
| Excess (Deficiency) of Revenues Over Expenditures | (199,366) | - | (26,341) | 49,613 | | | | | | | |
| Projected Ending Balance | \$ 14,840 | \$ - | | | | | | | | | |

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 9, 2015.
(4) The Statement of Operations is shown with comparative totals for fiscal year 2014-15.
Sources: Offices of the Controller and Budget Management

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

FOOD SERVICE FUND

Twenty-two Weeks Ended November 30, 2015

| Description | Adopted | Amended | Current | Year-To-Date | Projected | Variance | Year-To-Date | Difference | % Increase/ | | |
|---|------------|----------------|--------------|----------------|-----------|------------|--------------|------------|-------------|------------|-------------------------|
| | Budget (6) | 2015-16 Budget | Month Actual | 2015-16 Actual | | | | | | % Annual | Favorable (Unfavorable) |
| REVENUES | | | | | | | | | | | |
| Local Sources: | | | | | | | | | | | |
| Food Sales | \$ 16,725 | \$ - | \$ 1,612 | \$ 6,387 | 38% | \$ 16,725 | 100% | \$ (882) | 0% | \$ 7,269 | (12%) |
| Interest | 35 | - | 1 | 14 | 40% | 35 | 100% | 4 | 0% | 4 | 250% |
| Other | - | - | - | - | - | - | - | 1 | - | 1 | (100%) |
| Total Local Sources | 16,760 | - | 1,613 | 6,401 | 38% | 16,760 | 100% | (873) | 0% | 7,274 | (12%) |
| State Sources: | | | | | | | | | | | |
| State Reimbursements | 2,210 | - | 133 | 870 | 39% | 2,210 | 100% | (51) | 0% | 921 | (6%) |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Total State Sources | 2,210 | - | 133 | 870 | 39% | 2,210 | 100% | (51) | 0% | 921 | (6%) |
| Federal Sources: | | | | | | | | | | | |
| Federal Reimbursement | 133,997 | - | 13,096 | 48,963 | (1) | 133,997 | 100% | (3,082) | 0% | 52,045 | (6%) |
| Value of Fed. Commodities Received | 9,250 | - | 879 | 5,754 | (3) | 9,250 | 100% | 1,370 | 0% | 4,384 | 31% |
| Cash in Lieu of Donated Foods | 1,126 | - | 111 | 391 | | 1,126 | 100% | (75) | 0% | 466 | (16%) |
| Commodity Rebate | 25 | - | 3 | 3 | | 25 | 100% | (2) | - | 5 | (40%) |
| Total Federal Sources | 144,398 | - | 14,089 | 55,111 | 38% | 144,398 | 100% | (1,789) | 0% | 56,900 | (3%) |
| Total Revenues | \$ 163,368 | \$ - | \$ 15,835 | \$ 62,382 | 38% | \$ 163,368 | 100% | \$ (2,713) | 0% | \$ 65,095 | (4%) |
| Beginning Fund Balance | 21,798 | - | - | - | - | 21,798 | 100% | - | - | - | - |
| Beginning Fund Balance & Budgeted/Projected Revenue | 185,166 | - | - | - | - | 185,166 | 100% | - | - | - | - |
| EXPENDITURES | | | | | | | | | | | |
| Cost of Goods Used: | | | | | | | | | | | |
| Purchased Foods | \$ 69,900 | \$ - | \$ 6,279 | \$ 24,683 | (2) | \$ 69,900 | 100% | \$ (3,788) | 0% | \$ 28,471 | (13%) |
| Federal Commodities | 9,500 | - | 1,370 | 3,907 | (2,3) | 9,500 | 100% | 591 | 0% | 3,316 | 18% |
| Other Nonfood Supplies | 6,000 | - | 456 | 1,714 | (2) | 6,000 | 100% | (786) | 0% | 2,500 | (31%) |
| Salaries | 43,370 | - | 3,882 | 14,940 | (7) | 43,370 | 100% | (666) | 0% | 15,606 | (4%) |
| Fringes | 22,651 | - | 1,967 | 9,144 | (7) | 22,651 | 100% | (131) | 0% | 9,275 | (1%) |
| Energy Services | 6,009 | - | 504 | 2,489 | (7) | 6,009 | 100% | 59 | 0% | 2,430 | 2% |
| Purchased Services | 6,765 | - | 424 | 2,548 | (7) | 6,765 | 100% | 433 | 0% | 2,115 | 20% |
| Material & Supplies | 600 | - | 45 | 227 | | 600 | 100% | (28) | 0% | 255 | (11%) |
| Capital Outlay | 1,500 | - | 240 | 593 | | 1,500 | 100% | (584) | 0% | 1,177 | (50%) |
| Indirect Cost | 2,526 | - | 228 | 968 | | 2,526 | 100% | (127) | 0% | 1,095 | (12%) |
| Total Expenditures | \$ 168,821 | \$ - | \$ 15,395 | \$ 61,213 | 36% | \$ 168,821 | 100% | \$ (5,027) | 0% | \$ 66,240 | (8%) |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (5,453) | \$ - | \$ 440 | \$ 1,169 | | \$ (5,453) | | \$ 2,314 | | \$ (1,145) | \$ 2,314 |
| Ending Fund Balance | \$ 16,345 | \$ - | \$ - | \$ - | | \$ 16,345 | | | | | |
| Less: Nonspendable Fund Balance-Inventory | (2,830) | - | - | - | | (2,830) | | | | | |
| Restricted Fund Balance | \$ 13,515 | \$ - | \$ - | \$ - | | \$ 13,515 | | | | | |

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

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

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

(6) The number of operating days in the current month was 17 and year-to-date was 63 as compared to the prior year's year-to-date of 68.

(7) Included in these categories is \$383,519 of maintenance chargebacks allocated \$137,406 to salaries, \$25,598 to fringes and \$220,515 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 November 2015**

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 November 30, 2015:

| | Commitments | Encumbrances | Totals |
|----------------------|---------------------|----------------------|-----------------------|
| Employee Benefits | \$ - | \$ 500,892 | \$ 500,892 |
| Purchased Services | 871,766 | 52,672,508 | 53,544,274 |
| Energy Services | - | 36,845,038 | 36,845,038 |
| Materials & Supplies | 1,755,721 | 3,117,131 | 4,872,852 |
| Capital Outlay | 362,872 | 5,044,094 | 5,406,966 |
| Other | - | 1,516,084 | 1,516,084 |
| Total | \$ 2,990,359 | \$ 99,695,747 | \$ 102,686,106 |

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 November 30, 2015:

| | | |
|-----------------------------------|-----------|------------------|
| Buildings and Additions | \$ | 2,012,101 |
| Land | | 32,932 |
| Improvements Other Than Buildings | | 381,429 |
| Renovations | | 5,362,869 |
| Equipment | | - |
| Total | \$ | 7,789,331 |

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Notes to the Monthly Financial Report
for the Period Ending November 2015**

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 62% for lunches compared to 26% and 63% in 2014-2015 fiscal year, respectively. The total number of student meals served decreased 1.06% compared to the prior year.

The number of operating days in the current month was 17 and year-to-date was 63 compared to 68 in the prior year.

Net encumbrances as of month end amounted to \$1,318,600 of which \$811,793 is attributable to Capital Outlay; \$17,606 is attributable to Material and Supplies; \$489,201 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 November 30, 2015 the commodity inventory balance was \$4,126,934.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Notes to the Monthly Financial Report
for the Period Ending November 2015**

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 November 2015, reimbursements to the General Fund through transfers-in amounted to \$50,669 consisting of \$34,014, \$5,199 and \$11,456 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
November 2015**

Glossary of Terms

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

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

Miami-Dade County Public Schools Anti-Discrimination Policy

Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

In Addition:

School Board Policies 1362, 3362, 4362, and 5517 - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Revised: (07.14)