

Office of Superintendent of Schools  
Board Meeting of January 25, 2017

January 11, 2017

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

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING  
NOVEMBER 2016.**

**COMMITTEE: FISCAL ACCOUNTABILITY**

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

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

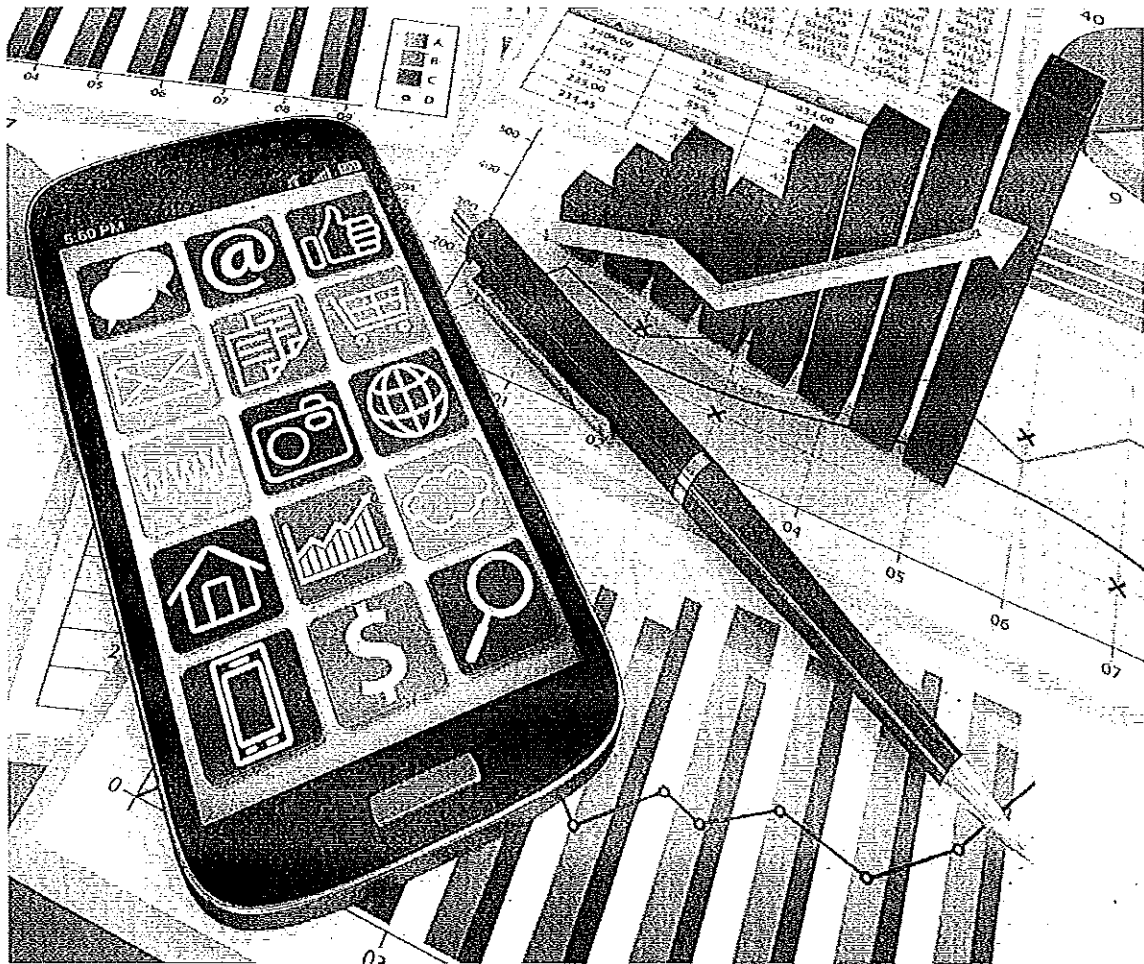
The report contains the Statement of Operations for the General, Food Service, and Capital Projects Funds. Copies of the attached Monthly Financial Report for the period ending November 2016 will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information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

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

**E-1**

# Monthly Financial Report - Unaudited For the Period Ending November 2016

MIAMI-DADE COUNTY PUBLIC SCHOOLS



Financial Services  
Office of the Controller

Board Meeting of January 25, 2017

# **Miami-Dade County Public Schools**

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

Dr. Lawrence S. Feldman, Chair

Dr. Marta Pérez, Vice Chair

Dr. Dorothy Bendross-Mindingall

Ms. Susie V. Castillo

Dr. Steve Gallon III

Ms. Perla Tabares Hantman

Dr. Martin Karp

Ms. Lubby Navarro

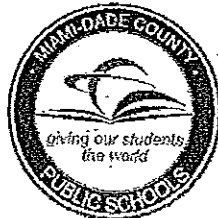
Ms. Mari Tere Rojas

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Mr. Sebastian M. Lorenzo



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

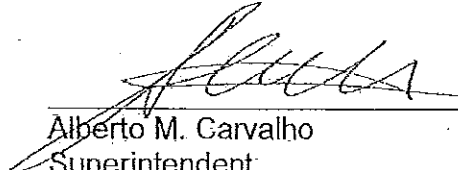
Unaudited  
Monthly Financial Report for the Period Ending  
November 2016

The Superintendent of Schools

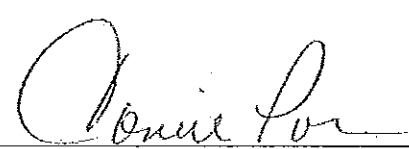
**Presents:** The Monthly Financial Report for the period ending November and the twenty-two weeks ending November 30, 2016 indicating appropriations in the 2016-17 budget, revenues and expenditures to date by funds and other related financial data.

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

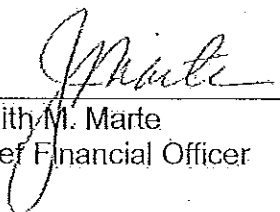
Respectfully submitted,

  
Alberto M. Carvalho  
Superintendent

**Prepared by:**

  
Connie Pou, C.P.A.  
Controller

**Reviewed by:**

  
Judith M. Marte  
Chief Financial Officer

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Monthly Financial Report for the Period Ending  
November 2016

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, 2016

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	Budget					
<b>REVENUES</b>									
STATE SOURCES	\$ 1,188,331	\$ -	\$ 85,417	\$ -	\$ 482,521	41%	\$ 483,435	\$ (914)	(0%)
FEDERAL SOURCES	15,784	-	185	-	534	3%	843	(309)	(37%)
LOCAL SOURCES	1,801,319	-	316,755	-	338,538	21%	98,575	238,961	240%
TRANSFERS IN	180,667	-	3,912	-	28,477	15%	50,869	(24,192)	(48%)
<b>TOTAL REVENUES</b>	<b>\$ 2,984,111</b>	<b>\$ -</b>	<b>\$ 416,249</b>	<b>\$ -</b>	<b>\$ 849,068</b>	<b>28%</b>	<b>\$ 634,522</b>	<b>\$ 213,546</b>	<b>34%</b>
<b>EXPENDITURES</b>									
<b>SCHOOL LEVEL SERVICES</b>									
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 2,065,634	\$ -	\$ 182,655	\$ -	\$ 712,388	34%	\$ 585,185	\$ 26,203	4%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	128,247	-	12,811	-	48,173	36%	48,554	(2,381)	(5%)
TRANSPORTATION	69,173	-	7,548	-	29,187	42%	29,962	(795)	(3%)
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,263,054</b>	<b>\$ -</b>	<b>\$ 203,015</b>	<b>\$ -</b>	<b>\$ 789,728</b>	<b>35%</b>	<b>\$ 764,701</b>	<b>\$ 23,027</b>	<b>3%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	360,408	-	31,974	-	154,908	43%	149,940	4,968	3%
SCHOOL ADMINISTRATION	187,080	-	14,304	-	65,775	35%	64,274	1,501	2%
COMMUNITY SERVICES	28,952	-	2,289	-	10,434	36%	11,051	(627)	(6%)
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 2,839,504</b>	<b>\$ -</b>	<b>\$ 251,582</b>	<b>\$ -</b>	<b>\$ 1,019,845</b>	<b>36%</b>	<b>\$ 989,975</b>	<b>\$ 28,869</b>	<b>3%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>									
INSTRUCTION & CURRICULUM DEVELOPMENT	21,708	-	1,813	-	11,407	53%	9,206	2,201	24%
INSTRUCTIONAL STAFF TRAINING	3,179	-	137	-	1,088	34%	1,347	(259)	(19%)
INSTRUCTION RELATED TECHNOLOGY	35,411	-	2,771	-	13,637	39%	13,187	450	3%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 60,298</b>	<b>\$ -</b>	<b>\$ 4,721</b>	<b>\$ -</b>	<b>\$ 26,132</b>	<b>43%</b>	<b>\$ 23,740</b>	<b>\$ 2,392</b>	<b>10%</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 2,899,800</b>	<b>\$ -</b>	<b>\$ 256,303</b>	<b>\$ -</b>	<b>\$ 1,044,977</b>	<b>36%</b>	<b>\$ 1,013,718</b>	<b>\$ 31,261</b>	<b>3%</b>
<b>BUSINESS SERVICES</b>									
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	11,113	-	1,043	-	4,251	38%	4,445	(194)	(4%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	56,533	-	3,039	-	19,456	34%	19,829	(173)	(1%)
ADMINISTRATIVE TECHNOLOGY SERVICES	2,184	-	337	-	1,075	49%	1,092	(17)	(2%)
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 69,830</b>	<b>\$ -</b>	<b>\$ 4,419</b>	<b>\$ -</b>	<b>\$ 24,782</b>	<b>35%</b>	<b>\$ 25,186</b>	<b>\$ (384)</b>	<b>(2%)</b>
<b>CENTRAL ADMINISTRATION</b>									
SCHOOL BOARD	3,202	-	266	-	1,484	45%	1,493	(9)	(1%)
BOARD OFFICE	3,065	-	339	-	1,331	43%	1,195	136	11%
BOARD ATTORNEY	1,214	-	91	-	392	32%	505	(113)	(22%)
OTHER (includes Inspector general & Independent auditors)	-	-	-	-	-	-	-	-	-
<b>GENERAL ADMINISTRATION</b>	<b>7,481</b>	<b>-</b>	<b>696</b>	<b>-</b>	<b>3,207</b>	<b>35%</b>	<b>3,193</b>	<b>18</b>	<b>3%</b>
SUPERINTENDENT'S OFFICE	1,571	-	105	-	555	35%	537	18	3%
OTHER GENERAL ADMINISTRATION	3,885	-	326	-	1,821	44%	1,845	(24)	(1%)
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 12,797</b>	<b>\$ -</b>	<b>\$ 1,127</b>	<b>\$ -</b>	<b>\$ 5,383</b>	<b>42%</b>	<b>\$ 5,375</b>	<b>\$ 8</b>	<b>0%</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 2,982,427</b>	<b>\$ -</b>	<b>\$ 261,859</b>	<b>\$ -</b>	<b>\$ 1,075,142</b>	<b>36%</b>	<b>\$ 1,044,257</b>	<b>\$ 30,885</b>	<b>3%</b>
FACILITIES & CAPITALIZED EQUIPMENT	-	-	-	-	-	-	-	-	-
DEBT SERVICE (includes interest expense)	900	-	-	-	117	13%	111	6	5%
TRANSFERS OUT	15,177	-	-	-	-	0%	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,998,604</b>	<b>\$ -</b>	<b>\$ 261,859</b>	<b>\$ -</b>	<b>\$ 1,075,259</b>	<b>36%</b>	<b>\$ 1,044,368</b>	<b>\$ 30,891</b>	<b>3%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (14,393)</b>	<b>\$ -</b>	<b>\$ 154,990</b>	<b>\$ -</b>	<b>\$ (227,191)</b>		<b>\$ (409,846)</b>	<b>\$ 182,555</b>	
Beginning Fund Balance	175,300	-	-	-	-	-	-	-	-
Less: Rebudgets, Reserves, Encumbrances & Commitments	(47,210)	-	-	-	-	-	-	-	-
<b>Unappropriated Fund Balance</b>	<b>\$ 113,697</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ 182,555</b>	

(1) This represents the adopted budget approved by the School Board on September 7, 2016.  
Sources: Offices of the Controller and Budget Management

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

CAPITAL PROJECTS FUNDS  
Twenty-two Weeks Ended November 30, 2016

Description	Adopted Budget 2016-17 <sup>(3)</sup>	Amended Budget	Current Month Actual	Year-To-Date Actual 2016-17	Commitment and Encumbrance %	Actual vs Adopted Budget	Year-To-Date Actual 2015-16 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)	
<b>REVENUES</b>										
Local Optional Millage	\$ 410,178	\$ -	\$ 82,826	\$ 82,826	(1)	20%	\$ (327,352)	\$ 19,599	\$ 63,227	323%
PECO Revenues	28,177	-	1,728	16,716	59%	N/A	(11,461)	11,365	5,351	47%
Interest	813	-	226	1,024	126%	N/A	211	376	648	172%
Transfers-in (Interfund)	-	-	-	-	-	N/A	-	-	-	-
Sale of Bonds and Other Revenues	725,500	-	-	270,373	37%	N/A	(455,127)	226,430	43,943	19%
Misc Revenue	32,637	-	549	7,456	23%	N/A	(25,181)	12,999	(5,543)	(43%)
<b>Total</b>	<b>\$ 1,197,305</b>	<b>\$ -</b>	<b>\$ 85,329</b>	<b>\$ 378,395</b>	<b>32%</b>	<b>N/A</b>	<b>\$ (818,910)</b>	<b>\$ 270,769</b>	<b>\$ 107,626</b>	<b>40%</b>
Beginning Fund Balance	289,818	-	-	-	-	-	-	-	-	-
<b>Total Beginning Fund Balance &amp; Budgeted Revenues</b>	<b>\$ 1,487,123</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>EXPENDITURES</b>										
Sites/Site Improvements	\$ 16,368	\$ -	\$ 643	\$ 3,869	(2)	24%	\$ 5,974	\$ 3,901	\$ (32)	(1%)
Buildings & Additions	291,803	-	4,468	24,631	(2)	8%	37,232	11,770	12,861	109%
Renovations	733,557	-	10,343	57,794	(2)	8%	70,087	45,489	12,305	27%
Original & Additional Equipment	29,168	-	4,440	16,219	(2)	56%	28,488	20,359	(4,140)	(20%)
Other	10,290	-	28	1,025	10%	10%	9,236	1,842	(817)	(44%)
Transfers-out	394,435	-	954	121,292	31%	31%	273,143	137,795	(16,503)	(12%)
<b>Total</b>	<b>\$ 1,475,621</b>	<b>\$ -</b>	<b>\$ 20,876</b>	<b>\$ 224,830</b>	<b>15%</b>	<b>15%</b>	<b>\$ 141,810</b>	<b>\$ 221,156</b>	<b>\$ 3,674</b>	<b>2%</b>
Excess (Deficiency) of Revenues Over Expenditures	(278,316)	-	64,453	153,565	-	-	\$ 49,613	\$ 103,952	\$ 103,952	-
Projected Ending Balance	\$ 11,502	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	\$ -	-

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

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

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

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, 2016

Description	Adopted Budget (6)	Amended Budget	Current Month		Year-To-Date		Projected Annual	Variance Favorable (Unfavorable)	Year-To-Date Actual (4)	Difference Increase/Decrease	% Increase/Decrease
			Actual	Budget	Actual	2015-16					
<b>REVENUES</b>											
<b>Local Sources:</b>											
Food Sales	\$ 15,750	\$ -	\$ 1,558	\$ 6,050	38%	\$ 15,750	100%	\$ -	\$ 6,387	\$ (537)	(5%)
Interest	46	-	3	34	74%	46	100%	-	14	20	143%
Other	-	-	-	-	-	0	-	-	-	-	-
<b>Total Local Sources</b>	<b>15,796</b>	<b>-</b>	<b>1,561</b>	<b>6,084</b>	<b>39%</b>	<b>15,796</b>	<b>100%</b>	<b>-</b>	<b>6,401</b>	<b>(317)</b>	<b>(5%)</b>
<b>State Sources:</b>											
State Reimbursements	2,087	-	127	823	39%	2,087	100%	-	870	(47)	(5%)
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total State Sources</b>	<b>2,087</b>	<b>-</b>	<b>127</b>	<b>823</b>	<b>39%</b>	<b>2,087</b>	<b>100%</b>	<b>-</b>	<b>870</b>	<b>(47)</b>	<b>(5%)</b>
<b>Federal Sources:</b>											
Federal Reimbursement	140,605	-	13,217	48,519	(1)	140,605	100%	-	48,563	(444)	(1%)
Value of Fed. Commodities Received	10,500	-	1,299	5,664	(3)	10,500	100%	-	5,754	(90)	(2%)
Cash in Lieu of Donated Foods	1,175	-	102	366	31%	1,175	100%	-	391	(25)	-
Commodity Rebate	25	-	-	-	0%	25	100%	-	3	(3)	-
<b>Total Federal Sources</b>	<b>152,305</b>	<b>-</b>	<b>14,618</b>	<b>54,549</b>	<b>36%</b>	<b>152,305</b>	<b>100%</b>	<b>-</b>	<b>55,111</b>	<b>(552)</b>	<b>(1%)</b>
<b>Total Revenues</b>	<b>\$ 170,188</b>	<b>\$ -</b>	<b>\$ 16,306</b>	<b>\$ 61,456</b>	<b>36%</b>	<b>\$ 170,188</b>	<b>100%</b>	<b>\$ -</b>	<b>\$ 62,382</b>	<b>\$ (926)</b>	<b>(1%)</b>
Beginning Fund Balance	28,503	-	-	-	-	28,503	100%	-	-	-	-
<b>Beginning Fund Balance &amp; Budgeted/Projected Revenue</b>	<b>198,691</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>198,691</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>											
<b>Cost of Goods Used:</b>											
Purchased Foods	\$ 66,500	\$ -	\$ 6,016	\$ 23,254	(2)	\$ 66,500	100%	\$ -	\$ 24,683	\$ (1,429)	(6%)
Federal Commodities	9,099	-	1,117	3,664	(2,3)	9,099	100%	-	3,907	(243)	(6%)
Other Nonfood Supplies	5,000	-	384	1,720	(2)	5,000	100%	-	1,714	6	0%
Salaries	43,526	-	4,262	15,722	(7)	43,526	100%	-	14,940	782	5%
Fringes	23,629	-	2,027	9,188	(7)	23,629	100%	-	9,144	44	0%
Energy Services	5,999	-	492	2,471	41%	5,999	100%	-	2,489	(18)	(1%)
Purchased Services	7,112	-	425	2,647	(7)	7,112	100%	-	2,548	99	4%
Material & Supplies	508	-	45	263	52%	508	100%	-	227	36	16%
Capital Outlay	1,900	-	397	623	33%	1,900	100%	-	593	30	5%
Indirect Cost	3,217	-	301	1,231	38%	3,217	100%	-	968	263	27%
<b>Total Expenditures</b>	<b>\$ 166,490</b>	<b>\$ -</b>	<b>\$ 15,466</b>	<b>\$ 60,783</b>	<b>37%</b>	<b>\$ 166,490</b>	<b>100%</b>	<b>\$ -</b>	<b>\$ 61,213</b>	<b>\$ (430)</b>	<b>(1%)</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,698	\$ -	\$ 840	\$ 673	-	\$ 3,698	-	\$ 3,698	\$ 1,169	\$ (496)	-
Ending Fund Balance	\$ 32,201	\$ -	\$ -	\$ -	-	\$ 32,201	-	\$ (1,921)	\$ -	\$ -	-
Less: Nonspendable Fund Balance-Inventory	(1,921)	-	-	-	-	(1,921)	-	-	-	-	-
Restricted Fund Balance	\$ 30,280	\$ -	\$ -	\$ -	-	\$ 30,280	-	\$ -	\$ -	\$ -	-

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

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

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

(6) The number of operating days in the current month was 17 and year-to-date was 62 as compared to the prior year's year-to-date of 63.

(7) Included in these categories is \$477,565 of maintenance chargebacks allocated \$184,179 to salaries, \$34,663 to fringes and \$258,723 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 2016

**General Fund**

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

1. Local property tax revenue is recorded on a cash basis. Comparison of the cash receipt figure to the budgeted annual total will enable the reader to determine the status of collections.
2. The following is a breakdown of commitments and encumbrances by expenditure type in the General Fund for the period ending November 30, 2016:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 790,948	\$ 790,948
Purchased Services	4,302,914	64,476,368	68,779,282
Energy Services	5,010	58,542,078	58,547,088
Materials & Supplies	839,666	5,643,596	6,483,262
Capital Outlay	915,949	2,108,799	3,024,748
Other	-	843,738	843,738
<b>Total</b>	<b>\$ 6,063,539</b>	<b>\$ 132,405,527</b>	<b>\$ 138,469,066</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 November 30, 2016:

Buildings and Additions	\$ 3,902,892
Land	32,932
Improvements Other Than Buildings	377,835
Renovations	6,933,457
Equipment	-
<b>Total</b>	<b>\$ 11,247,116</b>

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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

**Food Service Fund**

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

Average daily student participation as a percentage of enrollments is 27% for breakfasts and 61% for lunches compared to 27% and 62% in 2015-2016 fiscal year, respectively. The total number of student meals served decreased 2.9% compared to the prior year.

The number of operating days in the current month was 17 and year-to-date was 62 compared to 63 in the prior year.

Net encumbrances as of month end amounted to \$1,201,814 of which \$861,544 is attributable to Capital Outlay; \$36,004 is attributable to Material and Supplies; \$304,266 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, 2016 the commodity inventory balance was \$3,432,207.

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

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

**General Fund**

**Revenues  
(\$ in thousands)**

Transfers-in represent reimbursements to the General Fund from LOML (local optional millage levy) for certain capital outlay expenditures, maintenance and repairs as authorized by Section 1011.71 Florida Statutes. Additionally, as a result of a change in financial reporting as directed by the Florida Department of Education (DOE), charter school capital outlay funding is recorded in the Capital Funds and then the Capital Funds reimburse the General Fund through a transfer-in. Also, as a result of a legislative change allowing for flexibility in the use of LOML funds, the Capital Funds also reimburse the General Fund for property & casualty insurance expenditures. As of November 2016, reimbursements to the General Fund through transfers-in amounted to \$26,477 consisting of \$8,259, \$7,539 and \$10,679 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

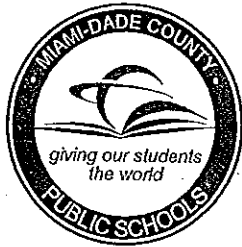
THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Monthly Financial Report for the Period Ending  
November 2016

Glossary of Terms

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

Fund Accounting	The accounts of the School Board are organized on the basis of funds or groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise the fund's assets, liabilities, fund balance, revenues and expenditures.
Revenues	Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.
Federal Commodities	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)