

Office of Superintendent of Schools  
Board Meeting of March 13, 2019

February 25, 2019

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

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING  
JANUARY 2019**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

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

The Monthly Financial Report for the period ending January 2019 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 January 2019 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 January 2019.



# Monthly Financial Report - Unaudited For the Period Ending January 2019

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of March 13, 2019**

# **Miami-Dade County Public Schools**

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

Ms. Perla Tabares Hantman, Chair

Dr. Martin Karp, Vice Chair

Dr. Dorothy Bendross-Mindingall

Ms. Susie V. Castillo

Dr. Lawrence S. Feldman

Dr. Steve Gallon III

Ms. Lubby Navarro

Dr. Marta Pérez

Ms. Mari Tere Rojas

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Mr. Josh Rios



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA


Unaudited  
Monthly Financial Report for the Period Ending  
January 2019

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending January and the thirty-one weeks ending January 31, 2019 indicating appropriations in the 2018-19 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:**

  
\_\_\_\_\_  
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  
January 2019**

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**The School Board of Miami-Dade County, Florida**  
**Statement of Operations (Unaudited)**  
**GENERAL FUND (\$000)**  
**Thirty-one Weeks Ended January 31, 2019**

Description	Adopted Budget	Amended Budget <sup>(1)</sup>	Current Month Actual	YTD Actual	% of YTD Actual to Amended Budget	Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
<b>REVENUES</b>								
STATE SOURCES	\$ 1,211,519	\$ 1,168,130	\$ 92,745	\$ 702,103	60%	\$ 715,791	\$ (13,688)	(2%)
FEDERAL SOURCES	28,648	40,569	499	7,382	18%	2,181	5,201	238%
LOCAL SOURCES	1,617,083	1,617,020	69,138	1,343,096	83%	1,340,941	2,155	0%
TRANSFERS IN	190,992	194,189	4,419	116,001	60%	92,418	23,583	26%
<b>TOTAL REVENUES</b>	<b>\$ 3,048,242</b>	<b>\$ 3,019,908</b>	<b>\$ 166,801</b>	<b>\$ 2,168,582</b>	<b>72%</b>	<b>\$ 2,151,331</b>	<b>\$ 17,251</b>	<b>1%</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 2,162,807	\$ 2,100,936	\$ 193,585	\$ 1,139,069	54%	\$ 1,111,605	\$ 27,464	2%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	138,259	119,869	12,511	69,233	58%	68,471	762	1%
TRANSPORTATION	68,122	75,596	4,499	40,584	54%	39,841	743	2%
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,369,188</b>	<b>\$ 2,296,401</b>	<b>\$ 210,595</b>	<b>\$ 1,248,886</b>	<b>54%</b>	<b>\$ 1,219,917</b>	<b>\$ 28,969</b>	<b>2%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	359,305	382,408	34,024	218,927	57%	220,567	(1,640)	(1%)
SCHOOL ADMINISTRATION	183,483	168,279	15,099	94,468	56%	95,823	(1,355)	(1%)
COMMUNITY SERVICES	28,369	28,186	2,585	15,715	56%	13,831	1,884	14%
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 2,940,345</b>	<b>\$ 2,875,274</b>	<b>\$ 262,303</b>	<b>\$ 1,577,996</b>	<b>55%</b>	<b>\$ 1,550,138</b>	<b>\$ 27,858</b>	<b>2%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 23,233	\$ 48,124	\$ 2,262	\$ 24,189	50%	\$ 23,288	\$ 901	4%
INSTRUCTIONAL STAFF TRAINING	2,025	3,098	166	1,633	53%	1,555	78	5%
INSTRUCTION RELATED TECHNOLOGY	39,492	39,073	2,942	20,210	52%	19,662	548	3%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 64,750</b>	<b>\$ 90,295</b>	<b>\$ 5,370</b>	<b>\$ 46,032</b>	<b>51%</b>	<b>\$ 44,505</b>	<b>\$ 1,527</b>	<b>3%</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 3,005,095</b>	<b>\$ 2,965,569</b>	<b>\$ 267,673</b>	<b>\$ 1,624,028</b>	<b>55%</b>	<b>\$ 1,594,643</b>	<b>\$ 29,385</b>	<b>2%</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 10,660	\$ 11,187	\$ 1,123	\$ 6,284	56%	\$ 6,806	\$ (522)	(8%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	53,532	63,312	3,470	28,411	45%	29,956	(1,545)	(5%)
ADMINISTRATIVE TECHNOLOGY SERVICES	1,450	2,905	157	1,556	54%	1,649	(93)	(6%)
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 65,642</b>	<b>\$ 77,404</b>	<b>\$ 4,750</b>	<b>\$ 36,251</b>	<b>47%</b>	<b>\$ 38,411</b>	<b>\$ (2,160)</b>	<b>(6%)</b>
<b>CENTRAL ADMINISTRATION</b>								
<b>SCHOOL BOARD</b>								
BOARD OFFICE	\$ 3,282	\$ 3,282	\$ 288	\$ 1,978	60%	\$ 1,941	\$ 37	2%
BOARD ATTORNEY	3,201	3,226	267	1,733	54%	1,712	21	1%
OTHER (includes inspector general & independent auditors)	1,266	2,045	373	1,088	53%	817	271	33%
<b>GENERAL ADMINISTRATION</b>								
SUPERINTENDENT'S OFFICE	1,782	1,782	90	607	34%	766	(159)	(21%)
OTHER GENERAL ADMINISTRATION	3,523	3,629	334	2,366	65%	2,508	(142)	(6%)
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 13,054</b>	<b>\$ 13,964</b>	<b>\$ 1,352</b>	<b>\$ 7,772</b>	<b>56%</b>	<b>\$ 7,744</b>	<b>\$ 28</b>	<b>0%</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 3,083,791</b>	<b>\$ 3,056,937</b>	<b>\$ 273,775</b>	<b>\$ 1,668,051</b>	<b>55%</b>	<b>\$ 1,640,798</b>	<b>\$ 27,253</b>	<b>2%</b>
FACILITIES & CAPITALIZED EQUIPMENT	-	1,767	-	-	0%	-	-	-
DEBT SERVICE (includes interest expense)	5,800	5,800	-	117	2%	117	-	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,089,591</b>	<b>\$ 3,064,504</b>	<b>\$ 273,775</b>	<b>\$ 1,668,168</b>	<b>54%</b>	<b>\$ 1,640,915</b>	<b>\$ 27,253</b>	<b>2%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (41,349)</b>	<b>\$ (44,596)</b>	<b>\$ (106,974)</b>	<b>\$ 500,414</b>		<b>\$ 510,416</b>	<b>\$ (10,002)</b>	
<b>Beginning Fund Balance</b>	<b>249,164</b>	<b>249,164</b>						
<b>Less: Rebudgets, Reserves, Encumbrances &amp; Commitments</b>	<b>(82,888)</b>	<b>(82,888)</b>						
<b>Unappropriated Fund Balance</b>	<b>\$ 124,927</b>	<b>\$ 121,680</b>						

(1) This represents the budget as amended at the School Board meeting on February 13, 2019.  
Sources: Offices of the Controller and Budget Management

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

**CAPITAL PROJECTS FUNDS  
Thirty-one Weeks Ended January 31, 2019**

Description	Adopted Budget 2018-19 <sup>(3)</sup>	Amended Budget <sup>(5)</sup>	Current Month Actual	Year-To-Date Actual 2018-19	%	Commitment and Encumbrance	Actual vs Amended Budget	%	Year-To-Date Actual 2017-18 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)	
<b>REVENUES</b>												
Local Optional Millage	\$ 463,958	\$ 463,958	\$ 17,810	\$ 385,401	(1)	83%	\$ (78,557)	(17%)	\$ 348,260	\$ 37,141	11%	
PECO Revenues	39,171	39,171	2,919	25,848		66%	(13,323)	(34%)	12,950	12,898	100%	
Interest	5,184	5,184	375	4,008		77%	(1,176)	(23%)	3,550	458	13%	
Transfers-in (Interfund)	-	-	-	-		-	-	-	-	-	-	
Sale of Bonds and Other Revenues	255,316	230,616	-	-		0%	(230,616)	(100%)	-	-	-	
Misc Revenue	45,740	62,289	7,106	19,775		32%	(42,514)	(68%)	12,268	7,507	61%	
<b>Total</b>	<b>\$ 809,369</b>	<b>\$ 801,218</b>	<b>\$ 28,210</b>	<b>\$ 435,032</b>		<b>54%</b>	<b>\$ (366,186)</b>	<b>(46%)</b>	<b>\$ 377,028</b>	<b>\$ 58,004</b>	<b>15%</b>	
Beginning Fund Balance	548,501	548,363										
<b>Total Beginning Fund Balance &amp; Budgeted Revenues</b>	<b>\$ 1,357,870</b>	<b>\$ 1,349,581</b>										
<b>EXPENDITURES</b>												
Sites/Site Improvements	\$ 15,639	\$ 23,292	\$ 548	\$ 4,433	(2)	19%	\$ 2,788	\$ 16,071	69%	\$ 4,494	\$ (61)	(1%)
Buildings & Additions	258,255	260,462	2,344	29,095	(2)	11%	49,045	182,322	70%	22,748	6,347	28%
Renovations	613,818	615,909	7,998	57,931	(2)	9%	64,860	493,118	80%	62,718	(4,787)	(8%)
Original & Additional Equipment	48,254	27,639	542	6,498	(2)	24%	9,631	11,510	42%	5,319	1,179	22%
Other	4,329	4,032	8	1,251		31%	786	1,995	49%	6,724	(5,473)	(81%)
Transfers-out	413,115	413,312	46,684	242,502		59%	-	170,810	41%	202,705	39,797	20%
<b>Total</b>	<b>\$ 1,353,410</b>	<b>\$ 1,344,646</b>	<b>\$ 58,124</b>	<b>\$ 341,710</b>		<b>25%</b>	<b>\$ 127,110</b>	<b>\$ 875,826</b>	<b>65%</b>	<b>\$ 304,708</b>	<b>\$ 37,002</b>	<b>12%</b>
Excess (Deficiency) of Revenues Over Expenditures	(544,041)	(543,428)	\$ (29,914)	\$ 93,322					\$ 72,320	\$ 21,002		
Projected Ending Balance	\$ 4,460	\$ 4,935										

Current  
Available  
Balance

N

(1)-(2) Refer to accompanying "Notes to Monthly Financial Report."  
(3) This represents the adopted budget approved by the School Board on September 5, 2018.  
(4) The Statement of Operations is shown with comparative totals for fiscal year 2017-18.  
(5) This represents the budget as amended at the School Board meeting on February 13, 2019.  
Sources: Offices of the Controller and Budget Management

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

**FOOD SERVICE FUND**

**Thirty-one Weeks Ended January 31, 2019**

Description	Adopted 2018-19 Budget <sup>(5)</sup>	Amended 2018-19 Budget	Current Month Actual	Year-To-Date Actual 2018-19	Projected Annual <sup>(1)</sup> %	Variance Favorable Jnfavorable %	Year-To-Date Actual <sup>(4)</sup> 2017-18	Difference Increase/ (Decrease)	%	Increase/ (Decrease)	
<b>REVENUES</b>											
<b>Local Sources:</b>											
Food Sales	\$ 14,500	\$ -	\$ 1,533	\$ 8,797	61%	\$ 14,500	100%	\$ -	0%	\$ 6,225 \$ 2,572	41%
Interest	112	-	7	67	60%	112	100%	-	0%	64 3	5%
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>14,612</b>	<b>-</b>	<b>1,540</b>	<b>8,864</b>	<b>61%</b>	<b>14,612</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>6,289 2,575</b>	<b>41%</b>
<b>State Sources:</b>											
State Reimbursements	1,882	-	171	1,198	64%	1,882	100%	-	0%	1,098 100	9%
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total State Sources</b>	<b>1,882</b>	<b>-</b>	<b>171</b>	<b>1,198</b>	<b>64%</b>	<b>1,882</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>1,098 100</b>	<b>9%</b>
<b>Federal Sources:</b>											
Federal Reimbursement	137,572	-	12,612	72,291 (1)	53%	137,572	100%	-	0%	88,866 (16,575)	(19%)
Value of Fed. Commodities Received	10,500	-	1,680	6,788 (3)	65%	10,500	100%	-	0%	8,636 (1,848)	(21%)
Cash in Lieu of Donated Foods	1,050	-	107	596	57%	1,050	100%	-	0%	553 43	8%
Commodity Rebate	25	-	-	8	32%	25	100%	-	0%	5 3	60%
<b>Total Federal Sources</b>	<b>149,147</b>	<b>-</b>	<b>14,399</b>	<b>79,683</b>	<b>53%</b>	<b>149,147</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>98,060 (18,377)</b>	<b>(19%)</b>
<b>Total Revenues</b>	<b>\$ 165,641</b>	<b>\$ -</b>	<b>\$ 16,110</b>	<b>\$ 89,745</b>	<b>54%</b>	<b>\$165,641</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 105,447 \$(15,702)</b>	<b>(15%)</b>
<b>Beginning Fund Balance</b>	<b>42,649</b>	<b>-</b>				<b>42,649</b>	<b>100%</b>				
<b>Beginning Fund Balance &amp; Budgeted/Projected Revenue</b>	<b>208,290</b>	<b>-</b>				<b>208,290</b>	<b>100%</b>				
<b>EXPENDITURES</b>											
<b>Cost of Goods Used:</b>											
Purchased Foods	\$ 62,500	\$ -	\$ 6,029	\$ 35,177 (2)	56%	\$ 62,500	100%	\$ -	0%	\$ 32,524 \$ 2,653	8%
Federal Commodities	10,500	-	1,146	5,455 (2) (3)	52%	10,500	100%	-	0%	5,432 23	0%
Other Nonfood Supplies	3,000	-	349	1,705 (2)	57%	3,000	100%	-	0%	1,819 (114)	(6%)
Salaries	52,300 #	-	2,613	23,423 (7)	45%	52,300	100%	-	0%	22,708 715	3%
Fringes	26,355 #	-	1,727	11,798 (7)	45%	26,355	100%	-	0%	11,754 44	0%
Energy Services	5,999	-	498	3,497	58%	5,999	100%	-	0%	3,486 11	0%
Purchased Services	7,375	-	431	3,751 (7)	51%	7,375	100%	-	0%	3,813 (62)	(2%)
Material & Supplies	1,038	-	63	421	41%	1,038	100%	-	0%	301 120	40%
Capital Outlay	3,450	-	450	3,385	98%	3,450	100%	-	0%	2,606 779	30%
Indirect Cost	2,823	-	175	1,395	49%	2,823	100%	-	0%	1,956 (561)	(29%)
<b>Total Expenditures</b>	<b>\$ 175,340</b>	<b>\$ -</b>	<b>\$ 13,481</b>	<b>\$ 90,007</b>	<b>51%</b>	<b>\$175,340</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 86,399 \$ 3,608</b>	<b>4%</b>
<b>Excess (Deficiency) of</b>											
Revenues Over Expenditures	\$ (9,699)	\$ -	\$ 2,629	\$ (262)		\$ (9,699)				\$ 19,048 \$(19,310)	
<b>Ending Restricted Fund Balance</b>	<b>\$ 32,950</b>	<b>\$ -</b>				<b>\$ 32,950</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 2017-18.

(5) This represents the adopted budget approved by the School Board on September 5, 2018.

(6) In accordance with the Budget Executive Summary, included in these categories is \$7,000,000 of custodial expenditures transfers from the General Fund, allocated \$5,866,086 to salaries and \$1,133,914 to fringes.

(7) Included in these categories is \$829,113 of maintenance chargebacks allocated \$264,855 to salaries, \$50,534 to fringes and \$513,724 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 January 2019**

**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 January 31, 2019:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ 150,000	\$ 367,035	\$ 517,035
Purchased Services	8,467,781	87,248,393	95,716,174
Energy Services	-	61,540,787	61,540,787
Materials & Supplies	210,145	4,010,443	4,220,588
Capital Outlay	1,192,207	10,019,754	11,211,961
Other	1,350	532,339	533,689
<b>Total</b>	<b>\$ 10,021,483</b>	<b>\$ 163,718,751</b>	<b>\$ 173,740,234</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 January 31, 2019:

Buildings and Additions	\$	6,725,339
Land		32,932
Improvements Other Than Buildings		470,240
Renovations		10,335,469
Equipment		-
<b>Total</b>	<b>\$</b>	<b>\$17,563,980</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending January 2019**

**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 58% for lunches compared to 26% and 59% respectively, in 2017-2018 fiscal year.

The number of operating days in the current month was 17 and year-to-date was 98 compared to 92 in the prior year. The year-to date days last year is lower due to hurricane Irma. On September 5, 2017 hurricane Irma hit Florida, and schools were closed from September 7, 2017 through September 15, 2017.

Net encumbrances as of month end amounted to \$1,806,692 of which \$1,305,383 is attributable to Capital Outlay; \$54,845 is attributable to Material and Supplies; and \$446,464 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 restricted. At January 31, 2019 the commodity inventory balance was \$3,586,679.

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

**Unaudited  
Explanation of Variances to the Monthly Financial Report  
for the Period Ending January 2019**

**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 January 2019, reimbursements to the General Fund through transfers-in amounted to \$116,001 consisting of \$20,000 from the Self-Insurance Health Fund, and \$63,888, \$19,603 and \$12,510 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

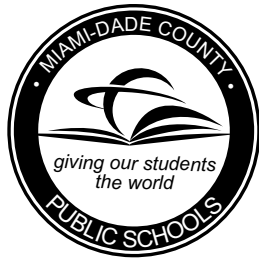
**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
January 2019**

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  
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