

Office of Superintendent of Schools  
Board Meeting of June 22, 2022

June 8, 2022

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

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING  
APRIL 2022**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

**LINK TO STRATEGIC  
PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES**

The Monthly Financial Report for the period ending April 2022 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 April 2022 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 April 2022.

**E-1**



# Monthly Financial Report - Unaudited For the Period Ending April 2022

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of June 22, 2022**

# **Miami-Dade County Public Schools**

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

Ms. Perla Tabares Hantman, Chair

Dr. Steve Gallon III, Vice Chair

Ms. Lucia Baez-Geller

Dr. Dorothy Bendross-Mindingall

Ms. Christi Fraga

Dr. Lubby Navarro

Dr. Marta Pérez

Ms. Mari Tere Rojas

Ms. Luisa Santos

## **Superintendent of Schools**

Dr. Jose L. Dotres

## **Student Advisor**

Ms. Cori'Anna White



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


**Unaudited  
Monthly Financial Report for the Period Ending  
April 2022**

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending April and the forty-four weeks ending April 30, 2022 indicating appropriations in the 2021-22 budget, revenues and expenditures to date by funds and other related financial data.

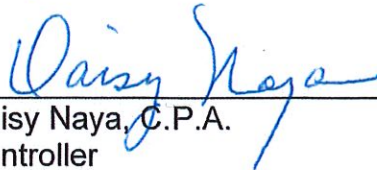
**Recommends:** The report be accepted and placed on file.

Respectfully submitted,



\_\_\_\_\_  
Jose L. Dotres, Ed.D.  
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  
April 2022**

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**The School Board of Miami-Dade County, Florida**  
**Statement of Operations (Unaudited)**  
**GENERAL FUND (\$000)**  
**Forty-four Weeks Ended April 30, 2022**

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	\$ 1,133,640	\$ 1,024,300	\$ 74,929	\$ 868,550	85%	\$ 998,837	\$ (130,287)	(13%)
FEDERAL SOURCES	15,095	15,525	509	3,977	26%	14,354	(10,377)	(72%)
LOCAL SOURCES	1,929,812	1,925,590	74,570	1,819,686	95%	1,681,452	138,234	8%
TRANSFERS IN	202,284	204,341	5,361	146,671	72%	156,254	(9,583)	(6%)
<b>TOTAL REVENUES</b>	<b>\$ 3,280,831</b>	<b>\$ 3,169,756</b>	<b>\$ 155,369</b>	<b>\$ 2,838,884</b>	<b>90%</b>	<b>\$ 2,850,897</b>	<b>\$ (12,013)</b>	<b>(0%)</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 2,419,403	\$ 2,174,418	\$ 207,907	\$ 1,847,243	85%	\$ 1,814,966	\$ 32,277	2%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	133,521	154,125	13,832	127,152	82%	124,668	2,484	2%
TRANSPORTATION	70,898	71,176	5,938	61,033	86%	54,485	6,548	12%
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,623,822</b>	<b>\$ 2,399,719</b>	<b>\$ 227,677</b>	<b>\$ 2,035,428</b>	<b>85%</b>	<b>\$ 1,994,119</b>	<b>\$ 41,309</b>	<b>2%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	371,053	419,184	36,266	352,679	84%	348,524	4,155	1%
SCHOOL ADMINISTRATION	192,591	173,613	15,747	145,043	84%	141,086	3,957	3%
COMMUNITY SERVICES	29,812	20,516	2,796	18,065	88%	13,044	5,021	38%
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 3,217,278</b>	<b>\$ 3,013,032</b>	<b>\$ 282,486</b>	<b>\$ 2,551,215</b>	<b>85%</b>	<b>\$ 2,496,773</b>	<b>\$ 54,442</b>	<b>2%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 35,694	\$ 50,760	\$ 3,329	\$ 35,748	70%	\$ 36,192	\$ (444)	(1%)
INSTRUCTIONAL STAFF TRAINING	9,755	11,314	716	8,268	73%	7,085	1,183	17%
INSTRUCTION RELATED TECHNOLOGY	39,112	36,025	3,013	29,935	83%	29,594	341	1%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 84,561</b>	<b>\$ 98,099</b>	<b>\$ 7,058</b>	<b>\$ 73,951</b>	<b>75%</b>	<b>\$ 72,871</b>	<b>\$ 1,080</b>	<b>1%</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 3,301,839</b>	<b>\$ 3,111,131</b>	<b>\$ 289,544</b>	<b>\$ 2,625,166</b>	<b>84%</b>	<b>\$ 2,569,644</b>	<b>\$ 55,522</b>	<b>2%</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 11,448	\$ 15,483	\$ 1,341	\$ 11,010	71%	\$ 9,583	\$ 1,427	15%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	48,763	54,253	3,884	42,706	79%	40,068	2,638	7%
ADMINISTRATIVE TECHNOLOGY SERVICES	1,159	1,582	92	1,277	81%	1,019	258	25%
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 61,370</b>	<b>\$ 71,318</b>	<b>\$ 5,317</b>	<b>\$ 54,993</b>	<b>77%</b>	<b>\$ 50,670</b>	<b>\$ 4,323</b>	<b>9%</b>
<b>CENTRAL ADMINISTRATION</b>								
<b>SCHOOL BOARD</b>								
BOARD OFFICE	\$ 3,792	\$ 3,796	\$ 301	\$ 3,175	84%	\$ 3,149	\$ 26	1%
BOARD ATTORNEY	3,564	3,683	295	2,847	77%	2,674	173	6%
OTHER (includes inspector general & independent auditors)	1,391	1,809	61	1,104	61%	1,277	(173)	(14%)
<b>GENERAL ADMINISTRATION</b>								
SUPERINTENDENT'S OFFICE	1,102	1,105	75	781	71%	972	(191)	(20%)
OTHER GENERAL ADMINISTRATION	3,714	5,400	467	4,629	86%	3,904	725	19%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 13,563</b>	<b>\$ 15,793</b>	<b>\$ 1,199</b>	<b>\$ 12,536</b>	<b>79%</b>	<b>\$ 11,976</b>	<b>\$ 560</b>	<b>5%</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 3,376,772</b>	<b>\$ 3,198,242</b>	<b>\$ 296,060</b>	<b>\$ 2,692,695</b>	<b>84%</b>	<b>\$ 2,632,290</b>	<b>\$ 60,405</b>	<b>2%</b>
FACILITIES & CAPITALIZED EQUIPMENT	43,081	37,293	3,657	37,092	99%	36,050	1,042	3%
DEBT SERVICE (includes interest expense)	5,350	5,350	-	684	13%	498	186	37%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,425,203</b>	<b>\$ 3,240,885</b>	<b>\$ 299,717</b>	<b>\$ 2,730,471</b>	<b>84%</b>	<b>\$ 2,668,838</b>	<b>\$ 61,633</b>	<b>2%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (144,372)</b>	<b>\$ (71,129)</b>	<b>\$ (144,348)</b>	<b>\$ 108,413</b>		<b>\$ 182,059</b>	<b>\$ (73,646)</b>	
<b>Beginning Fund Balance</b>	<b>394,040</b>	<b>395,669</b>						
<b>Less: Rebudgets, Reserves, Encumbrances &amp; Commitments</b>	<b>(122,950)</b>	<b>(122,950)</b>						
<b>Unappropriated Fund Balance</b>	<b>\$ 126,718</b>	<b>\$ 201,590</b>						

(1) This represents the budget as amended at the School Board meeting on May 18, 2022.  
Sources: Offices of the Controller and Budget Management

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

**CAPITAL PROJECTS FUNDS  
Forty-four Weeks Ended April 30, 2022**

Description	Adopted Budget 2021-22 <sup>(3)</sup>	Amended Budget <sup>(5)</sup>	Current Month Actual	Year-To-Date Actual 2021-22	%	Commitment and Encumbrance	Actual vs Amended Budget	%	Year-To-Date Actual 2020-21 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)
<b>REVENUES</b>											
Local Optional Millage	\$ 527,205	\$ 527,205	\$ 18,883	\$ 497,862 (1)	94%	N/A	\$ (29,343)	(6%)	\$ 455,186	\$ 42,676	9%
PECO Revenues	42,000	44,057	3,657	36,311	82%	N/A	(7,746)	(18%)	34,643	1,668	5%
Interest	440	1,028	171	857	83%	N/A	(171)	(17%)	1,123	(266)	(24%)
Transfers-in (Interfund)	-	-	-	-	-	N/A	-	-	-	-	-
Sale of Bonds and Other Revenues	270,800	270,800	-	-	0%	N/A	(270,800)	(100%)	472	(472)	(100%)
Misc Revenue	52,569	55,819	6,672	29,686	53%	N/A	(26,133)	(47%)	33,247	(3,561)	(11%)
<b>Total</b>	<b>\$ 893,014</b>	<b>\$ 898,909</b>	<b>\$ 29,383</b>	<b>\$ 564,716</b>	<b>63%</b>	<b>N/A</b>	<b>\$ (334,193)</b>	<b>(37%)</b>	<b>\$ 524,671</b>	<b>\$ 40,045</b>	<b>8%</b>
Beginning Fund Balance	453,296	453,470									
Total Beginning Fund Balance & Budgeted Revenues	\$ 1,346,310	\$ 1,352,379									
<b>EXPENDITURES</b>											
Sites/Site Improvements	\$ 31,891	\$ 40,036	\$ 1,185	\$ 9,242 (2)	23%	\$ 10,607	\$ 20,187	50%	\$ 7,312	\$ 1,930	26%
Buildings & Additions	249,397	251,375	3,655	23,965 (2)	10%	56,754	170,656	68%	57,876	(33,911)	(59%)
Renovations	586,266	579,046	10,546	105,467 (2)	18%	103,897	369,682	64%	73,451	32,016	44%
Original & Additional Equipment	26,574	22,896	1,097	5,377 (2)	23%	5,992	11,527	50%	5,421	(44)	(1%)
Other	3,812	8,653	-	1,186	14%	432	7,035	81%	-	1,186	-
Transfers-out	436,093	437,614	78,334	356,959	82%	-	80,655	18%	376,863	(19,904)	(5%)
<b>Total</b>	<b>\$ 1,334,033</b>	<b>\$ 1,339,620</b>	<b>\$ 94,817</b>	<b>\$ 502,196</b>	<b>37%</b>	<b>\$ 177,682</b>	<b>\$ 659,742</b>	<b>49%</b>	<b>\$ 520,923</b>	<b>\$ (18,727)</b>	<b>(4%)</b>
Excess (Deficiency) of Revenues Over Expenditures	(441,019)	(440,711)	(65,434)	62,520							
Projected Ending Balance	\$ 12,277	\$ 12,759									

**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, 2021.  
(4) The Statement of Operations is shown with comparative totals for fiscal year 2020-21.  
(5) This represents the budget as amended at the School Board meeting on May 18, 2022.  
Sources: Offices of the Controller and Budget Management

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

**FOOD SERVICE FUND  
Forty-four Weeks Ended April 30, 2022**

Description	Adopted	Amended	Current	Year-To-Date	Projected			Variance		Year-To-Date	Difference	%
	2021-22 Budget <sup>(5)</sup>	2021-22 Budget <sup>(6)</sup>	Month Actual	Actual 2021-22	%	Annual	%	Favorable (Unfavorable)	%	Actual 2020-21 <sup>(4)</sup>	Increase/ (Decrease)	Increase/ (Decrease)
<b>REVENUES</b>												
<b>Local Sources:</b>												
Food Sales	\$ 2,500	\$ 800	\$ 19	\$ 602	75%	\$ 800	100%	\$ -	0%	\$ 308	\$ 294	95%
Interest	57	16	7	22	138%	22	138%	6	38%	3	19	633%
Other	-	12	-	12	100%	12	100%	-	0%	218	(206)	(94%)
<b>Total Local Sources</b>	<b>2,557</b>	<b>828</b>	<b>26</b>	<b>636</b>	<b>77%</b>	<b>834</b>	<b>101%</b>	<b>6</b>	<b>1%</b>	<b>529</b>	<b>107</b>	<b>20%</b>
<b>State Sources:</b>												
State Reimbursements	1,679	1,530	128	1,275	83%	1,530	100%	-	0%	1,320	(45)	(3%)
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total State Sources</b>	<b>1,679</b>	<b>1,530</b>	<b>128</b>	<b>1,275</b>	<b>83%</b>	<b>1,530</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>1,320</b>	<b>(45)</b>	<b>(3%)</b>
<b>Federal Sources:</b>												
Federal Reimbursement	117,000	160,000	19,367	146,192 (1)	91%	160,000	100%	-	0%	92,746	53,446	58%
Value of Fed. Commodities Received	10,500	13,000	1,979	13,102 (3)	101%	13,102	101%	102	1%	8,107	4,995	62%
Cash in Lieu of Donated Foods	800	975	132	929	95%	975	100%	-	0%	663	266	40%
Commodity Rebate	100	50	11	36	72%	50	100%	-	0%	46	(10)	(22%)
<b>Total Federal Sources</b>	<b>128,400</b>	<b>174,025</b>	<b>21,489</b>	<b>160,259</b>	<b>92%</b>	<b>174,127</b>	<b>100%</b>	<b>102</b>	<b>0%</b>	<b>101,562</b>	<b>58,697</b>	<b>58%</b>
<b>Total Revenues</b>	<b>\$ 132,636</b>	<b>\$ 176,383</b>	<b>\$ 21,643</b>	<b>\$ 162,170</b>	<b>92%</b>	<b>\$ 176,491</b>	<b>100%</b>	<b>\$ 108</b>	<b>0%</b>	<b>\$ 103,411</b>	<b>\$ 58,759</b>	<b>57%</b>
<b>Beginning Fund Balance</b>	<b>22,734</b>	<b>22,734</b>				<b>22,734</b>	<b>100%</b>					
<b>Beginning Fund Balance &amp; Budgeted/Projected Revenue</b>	<b>155,370</b>	<b>199,117</b>				<b>199,225</b>	<b>100%</b>					
<b>EXPENDITURES</b>												
<b>Cost of Goods Used:</b>												
Purchased Foods	\$ 51,900	\$ 52,400	\$ 7,419	\$ 45,663 (2)	87%	\$ 52,400	100%	\$ -	0%	\$ 30,675	\$ 14,988	49%
Federal Commodities	9,500	14,000	1,564	12,566 (2) (3)	90%	14,000	100%	-	0%	8,724	3,842	44%
Other Nonfood Supplies	2,750	2,750	486	2,464 (2)	90%	2,750	100%	-	0%	1,875	589	31%
Salaries	42,834	42,834	3,906	37,115 (7)	87%	42,834	100%	-	0%	35,476	1,639	5%
Fringes	24,730	24,730	2,078	19,968 (7)	81%	24,730	100%	-	0%	19,089	879	5%
Energy Services	6,507	7,403	667	6,248	84%	7,403	100%	-	0%	4,397	1,851	42%
Purchased Services	4,995	6,519	837	5,041 (7)	77%	6,519	100%	-	0%	4,573	468	10%
Material & Supplies	888	1,063	86	772	73%	1,063	100%	-	0%	698	74	11%
Capital Outlay	1,000	1,000	106	766	77%	1,000	100%	-	0%	513	253	49%
Indirect Cost	2,458	2,548	235	2,116	83%	2,548	100%	-	0%	2,057	59	3%
<b>Total Expenditures</b>	<b>\$ 147,562</b>	<b>\$ 155,247</b>	<b>\$ 17,384</b>	<b>\$ 132,719</b>	<b>85%</b>	<b>\$ 155,247</b>	<b>100%</b>	<b>\$ -</b>	<b>,</b>	<b>\$ 108,077</b>	<b>\$ 24,642</b>	<b>23%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (14,926)</b>	<b>\$ 21,136</b>	<b>\$ 4,259</b>	<b>\$ 29,451</b>		<b>\$ 21,244</b>				<b>\$ (4,666)</b>	<b>\$ 34,117</b>	
<b>Ending Restricted Fund Balance</b>	<b>\$ 7,808</b>	<b>\$ 43,870</b>				<b>\$ 43,978</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 2020-21.

(5) This represents the adopted budget approved by the School Board on September 9, 2021.

(6) This represents the Budget as amended at the School Board meeting on May 18, 2022.

(7) Included in these categories is \$1,214,387 of maintenance chargebacks allocated \$373,764 to salaries, \$82,864 to fringes and \$757,759 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 April 2022**

**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 April 30, 2022:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ -	\$ 174,510	\$ 174,510
Purchased Services	639,450	192,227,583	192,867,033
Energy Services	-	29,502,149	29,502,149
Materials & Supplies	396,744	2,671,868	3,068,612
Capital Outlay	938,484	4,170,178	5,108,662
Other	3,200	4,573,943	4,577,143
<b>Total</b>	<b>\$ 1,977,878</b>	<b>\$ 233,320,231</b>	<b>\$ 235,298,109</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 April 30, 2022:

Buildings and Additions	\$	6,780,616
Land		-
Improvements Other Than Buildings		755,349
Renovations		8,892,496
Equipment		-
<b>Total</b>	<b>\$</b>	<b>16,428,461</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending April 2022**

**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.

During this School Year 2021-2022, the Department of Food and Nutrition will be distributing free school breakfast and lunch meals under the Seamless Summer Option (SSO) via a nationwide waiver issued by the United States Department of Agriculture (USDA).

The number of operating days in the current month was 20 and year-to-date was 153 compared to 125 in the prior year.

Net encumbrances as of month end amounted to \$1,769,073 of which \$893,865 is attributable to Capital Outlay; \$50,368 is attributable to Material and Supplies; and \$824,840 is attributable to Purchased Services.

1. Federal Reimbursement claims are made based on 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. On April 30, 2022, the commodity inventory balance was \$2,429,889.

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

**Unaudited  
Explanation of Variances to the Monthly Financial Report  
for the Period Ending April 2022**

**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 April 2022, reimbursements to the General Fund through transfers-in amounted to \$146,671 consisting of \$92,091, \$37,093, and \$17,487 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

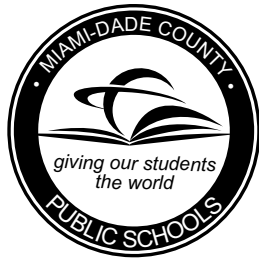
**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
April 2022**

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**

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. M-DCPS does not discriminate on the basis of sex in any education program or activity that it operates as required by Title IX. M-DCPS also does not discriminate on the basis of sex in admissions or employment.

**Age Discrimination Act of 1975** - prohibits discrimination based on age in programs or activities.

**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 years old.

**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 race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, sex/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 about Title IX or any other discrimination/harassment concerns, contact the U.S. Department of Education Asst. Secretary for Civil Rights or:

**Office of Civil Rights Compliance (CRC)  
Executive Director/Title IX Coordinator  
155 N.E. 15th Street, Suite P104E  
Miami, Florida 33132**

**Phone: (305) 995-1580 TDD: (305) 995-2400**

**Email: [src@dadeschools.net](mailto:src@dadeschools.net) Website: <https://hrdadeschools.net/civilrights>**