

Office of Superintendent of Schools  
Board Meeting of June 21, 2023

June 8, 2023

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

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING  
APRIL 2023**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

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

The Monthly Financial Report for the period ending April 2023 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 2023 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 2023.



# Monthly Financial Report - Unaudited For the Period Ending April 2023

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of June 21, 2023**

# **Miami-Dade County Public Schools**

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

Ms. Mari Tere Rojas, Chair  
Mr. Daniel Espino, Vice Chair  
Mr. Roberto J. Alonso  
Ms. Lucia Baez-Geller  
Dr. Dorothy Bendross-Mindingall  
Ms. Mary Blanco  
Ms. Monica Colucci  
Dr. Steve Gallon III  
Ms. Luisa Santos

## **Superintendent of Schools**

Dr. Jose L. Dotres

## **Student Advisor**

Ms. Andrea Pita



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

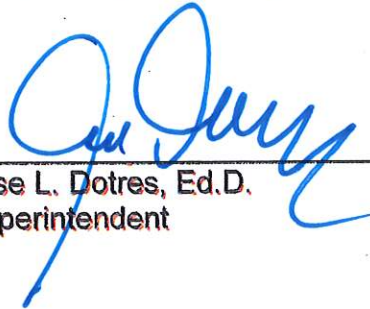
**Unaudited  
Monthly Financial Report for the Period Ending  
April 2023**

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending April and the forty-four weeks ending April 30, 2023 indicating appropriations in the 2022-23 budget, revenues and expenditures to date by funds and other related financial data.

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

Respectfully submitted,



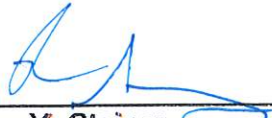
Jose L. Dotres, Ed.D.  
Superintendent

**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 2023**

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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, 2023**

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	\$ 1,090,865	\$ 1,143,674	\$ 92,907	\$ 961,742	84%	\$ 868,550	\$ 93,192	11%
FEDERAL SOURCES	15,495	12,030	666	6,466	54%	3,977	2,489	63%
LOCAL SOURCES	2,105,858	2,115,255	88,852	1,986,140	94%	1,819,686	166,454	9%
TRANSFERS IN	204,055	207,504	5,665	153,345	74%	146,671	6,674	5%
<b>TOTAL REVENUES</b>	<b>\$ 3,416,273</b>	<b>\$ 3,478,463</b>	<b>\$ 188,090</b>	<b>\$ 3,107,693</b>	<b>89%</b>	<b>\$ 2,838,884</b>	<b>\$ 268,809</b>	<b>9%</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 2,372,567	\$ 2,410,563	\$ 217,306	\$ 2,024,069	84%	\$ 1,847,243	\$ 176,826	10%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	156,539	164,950	14,579	138,252	84%	127,152	11,100	9%
TRANSPORTATION	74,100	79,296	6,076	63,328	80%	61,033	2,295	4%
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,603,206</b>	<b>\$ 2,654,809</b>	<b>\$ 237,961</b>	<b>\$ 2,225,649</b>	<b>84%</b>	<b>\$ 2,035,428</b>	<b>\$ 190,221</b>	<b>9%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	443,456	464,245	37,416	380,486	82%	352,679	27,807	8%
SCHOOL ADMINISTRATION	196,655	174,516	13,790	143,339	82%	145,043	(1,704)	(1%)
COMMUNITY SERVICES	30,420	22,064	3,426	19,829	90%	18,065	1,764	10%
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 3,273,737</b>	<b>\$ 3,315,634</b>	<b>\$ 292,593</b>	<b>\$ 2,769,303</b>	<b>84%</b>	<b>\$ 2,551,215</b>	<b>\$ 218,088</b>	<b>9%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 46,818	\$ 52,155	\$ 3,992	\$ 39,082	75%	\$ 35,748	\$ 3,334	9%
INSTRUCTIONAL STAFF TRAINING	6,160	9,774	660	7,577	78%	8,268	(691)	(8%)
INSTRUCTION RELATED TECHNOLOGY	39,787	38,763	2,746	31,745	82%	29,935	1,810	6%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 92,765</b>	<b>\$ 100,692</b>	<b>\$ 7,398</b>	<b>\$ 78,404</b>	<b>78%</b>	<b>\$ 73,951</b>	<b>\$ 4,453</b>	<b>6%</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 3,366,502</b>	<b>\$ 3,416,326</b>	<b>\$ 299,991</b>	<b>\$ 2,847,707</b>	<b>83%</b>	<b>\$ 2,625,166</b>	<b>\$ 222,541</b>	<b>8%</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 10,516	\$ 15,142	\$ 952	\$ 10,744	71%	\$ 11,010	\$ (266)	(2%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	55,562	53,954	3,359	39,263	73%	42,706	(3,443)	(8%)
ADMINISTRATIVE TECHNOLOGY SERVICES	1,281	1,050	76	859	82%	1,277	(418)	(33%)
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 67,359</b>	<b>\$ 70,146</b>	<b>\$ 4,387</b>	<b>\$ 50,866</b>	<b>73%</b>	<b>\$ 54,993</b>	<b>\$ (4,127)</b>	<b>(8%)</b>
<b>CENTRAL ADMINISTRATION</b>								
<b>SCHOOL BOARD</b>								
BOARD OFFICE	\$ 4,849	\$ 3,959	\$ 321	\$ 3,103	78%	\$ 3,175	\$ (72)	(2%)
BOARD ATTORNEY	3,775	3,776	293	2,973	79%	2,847	126	4%
OTHER (includes inspector general & independent auditors)	999	1,294	60	1,020	79%	1,104	(84)	(8%)
<b>GENERAL ADMINISTRATION</b>								
SUPERINTENDENT'S OFFICE	2,081	1,126	74	708	63%	781	(73)	(9%)
OTHER GENERAL ADMINISTRATION	5,902	6,760	591	5,828	86%	4,629	1,199	26%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 17,606</b>	<b>\$ 16,915</b>	<b>\$ 1,339</b>	<b>\$ 13,632</b>	<b>81%</b>	<b>\$ 12,536</b>	<b>\$ 1,096</b>	<b>9%</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 3,451,467</b>	<b>\$ 3,503,387</b>	<b>\$ 305,717</b>	<b>\$ 2,912,205</b>	<b>83%</b>	<b>\$ 2,692,695</b>	<b>\$ 219,510</b>	<b>8%</b>
FACILITIES & CAPITALIZED EQUIPMENT	44,929	43,523	3,905	38,152	88%	37,092	1,060	3%
DEBT SERVICE (includes interest expense)	5,350	3,243	-	3,243	100%	684	2,559	374%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,501,746</b>	<b>\$ 3,550,153</b>	<b>\$ 309,622</b>	<b>\$ 2,953,600</b>	<b>83%</b>	<b>\$ 2,730,471</b>	<b>\$ 223,129</b>	<b>8%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (85,473)</b>	<b>\$ (71,690)</b>	<b>\$ (121,532)</b>	<b>\$ 154,093</b>		<b>\$ 108,413</b>	<b>\$ 45,680</b>	
<b>Beginning Fund Balance</b>	<b>302,803</b>	<b>295,233</b>						
<b>Less: Rebudgets, Reserves, Encumbrances &amp; Commitments</b>	<b>(102,751)</b>	<b>(100,262)</b>						
<b>Unappropriated Fund Balance</b>	<b>\$ 114,579</b>	<b>\$ 123,281</b>						

(1) This represents the budget as amended at the School Board meeting on May 17, 2023.  
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, 2023**

Description	Adopted Budget 2022-23 <sup>(3)</sup>	Amended Budget <sup>(5)</sup>	Current Month Actual	Year-To-Date Actual 2022-23	%	Commitment and Encumbrance	Actual vs Amended Budget	%	Year-To-Date Actual 2021-22 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)
<b>REVENUES</b>											
Local Optional Millage	\$ 617,525	\$ 617,525	\$ 24,169	\$ 580,434	(1) 94%	N/A	\$ (37,091)	(6%)	\$ 497,862	\$ 82,572	17%
PECO Revenues	44,057	47,000	3,905	38,088	81%	N/A	(8,912)	(19%)	36,311	1,777	5%
Interest	6,802	27,921	3,545	24,503	88%	N/A	(3,418)	(12%)	857	23,646	2759%
Transfers-in (Interfund)	-	-	-	-	-	N/A	-	-	-	-	-
Sale of Bonds and Other Revenues	305,673	305,673	-	305,673	100%	N/A	-	0%	-	305,673	-
Misc Revenue	54,128	59,937	665	22,819	38%	N/A	(37,118)	(62%)	29,686	(6,867)	(23%)
<b>Total</b>	<b>\$ 1,028,185</b>	<b>\$ 1,058,056</b>	<b>\$ 32,284</b>	<b>\$ 971,517</b>	<b>92%</b>	<b>N/A</b>	<b>\$ (86,539)</b>	<b>(8%)</b>	<b>\$ 564,716</b>	<b>\$ 406,801</b>	<b>72%</b>
Beginning Fund Balance	445,882	445,230									
<b>Total Beginning Fund Balance &amp; Budgeted Revenues</b>	<b>\$ 1,474,067</b>	<b>\$ 1,503,286</b>									
<b>EXPENDITURES</b>											
Sites/Site Improvements	\$ 47,852	\$ 49,727	\$ 939	\$ 10,336	(2) 21%	\$ 8,550	\$ 30,841	62%	\$ 9,242	\$ 1,094	12%
Buildings & Additions	294,947	306,308	8,719	32,522	(2) 11%	55,352	218,434	71%	23,965	8,557	36%
Renovations	626,044	661,664	9,011	94,221	(2) 14%	116,107	451,336	68%	105,467	(11,246)	(11%)
Original & Additional Equipment	26,858	29,187	169	4,819	(2) 17%	7,180	17,188	59%	5,377	(558)	(10%)
Other	5,857	5,839	-	2,007	34%	226	3,606	62%	1,186	821	69%
Transfers-out	433,054	435,774	79,098	362,789	83%	-	72,985	17%	356,959	5,830	2%
<b>Total</b>	<b>\$ 1,434,612</b>	<b>\$ 1,488,499</b>	<b>\$ 97,936</b>	<b>\$ 506,694</b>	<b>34%</b>	<b>\$ 187,415</b>	<b>\$ 794,390</b>	<b>53%</b>	<b>\$ 502,196</b>	<b>\$ 4,498</b>	<b>1%</b>
Excess (Deficiency) of Revenues Over Expenditures	(406,427)	(430,443)	\$ (65,652)	\$ 464,823							
<b>Projected Ending Balance</b>	<b>\$ 39,455</b>	<b>\$ 14,787</b>									

(1)-(2) Refer to accompanying "Notes to Monthly Financial Report."  
(3) This represents the adopted budget approved by the School Board on September 7, 2022.  
(4) The Statement of Operations is shown with comparative totals for fiscal year 2021-22.  
(5) This represents the budget as amended at the School Board meeting on May 17, 2023.  
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, 2023**

Description	Adopted	Amended	Current	Year-To-Date		Projected		Variance		Year-To-Date	Difference	%
	2022-23 Budget <sup>(5)</sup>	2022-23 Budget <sup>(6)</sup>	Month Actual	Actual	2022-23	Annual	%	Favorable (Unfavorable)	%	Actual 2021-22 <sup>(4)</sup>	Increase/ (Decrease)	Increase/ (Decrease)
<b>REVENUES</b>												
<b>Local Sources:</b>												
Food Sales	\$ 750	\$ 1,350	\$ 134	\$ 1,149	85%	\$ 1,350	100%	\$ -	0%	\$ 602	\$ 547	91%
Interest	158	965	150	939	97%	965	100%	-	0%	22	917	4168%
Other	-	-	-	-	-	-	-	-	-	12	(12)	(100%)
<b>Total Local Sources</b>	<b>908</b>	<b>2,315</b>	<b>284</b>	<b>2,088</b>	<b>90%</b>	<b>2,315</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>636</b>	<b>1,452</b>	<b>228%</b>
<b>State Sources:</b>												
State Reimbursements	1,530	1,531	128	1,276	83%	1,531	100%	-	0%	1,275	1	0%
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total State Sources</b>	<b>1,530</b>	<b>1,531</b>	<b>128</b>	<b>1,276</b>	<b>83%</b>	<b>1,531</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>1,275</b>	<b>1</b>	<b>0%</b>
<b>Federal Sources:</b>												
Federal Reimbursement	174,000	176,300	19,830	152,123 (1)	86%	176,300	100%	-	0%	146,192	5,931	4%
Value of Fed. Commodities Received	11,000	13,000	1,461	12,916 (3)	99%	13,000	100%	-	0%	13,102	(186)	(1%)
Cash in Lieu of Donated Foods	1,000	1,400	152	1,179	84%	1,400	100%	-	0%	929	250	27%
Commodity Rebate	500	100	40	98	98%	100	100%	-	0%	36	62	172%
<b>Total Federal Sources</b>	<b>186,500</b>	<b>190,800</b>	<b>21,483</b>	<b>166,316</b>	<b>87%</b>	<b>190,800</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>160,259</b>	<b>6,057</b>	<b>4%</b>
<b>Total Revenues</b>	<b>\$ 188,938</b>	<b>\$ 194,646</b>	<b>\$ 21,895</b>	<b>\$ 169,680</b>	<b>87%</b>	<b>\$ 194,646</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 162,170</b>	<b>\$ 7,510</b>	<b>5%</b>
Beginning Fund Balance	56,482	56,482				56,482	100%					
<b>Beginning Fund Balance &amp; Budgeted/Projected Revenue</b>	<b>245,420</b>	<b>251,128</b>				<b>251,128</b>	<b>100%</b>					
<b>EXPENDITURES</b>												
<b>Cost of Goods Used:</b>												
Purchased Foods	\$ 75,262	\$ 68,000	\$ 7,280	\$ 57,636 (2)	85%	\$ 68,000	100%	\$ -	0%	\$ 45,663	\$ 11,973	26%
Federal Commodities	11,000	13,500	1,563	13,721 (2) (3)	102%	13,721	102%	(221)	(2%)	12,566	1,155	9%
Other Nonfood Supplies	3,250	5,345	589	4,934 (2)	92%	5,345	100%	-	0%	2,464	2,470	100%
Salaries	54,823	54,823	4,277	41,322 (7)	75%	54,823	100%	-	0%	37,115	4,207	11%
Fringes	33,972	33,972	2,219	21,495 (7)	63%	33,972	100%	-	0%	19,968	1,527	8%
Energy Services	7,539	8,011	151	6,756	84%	8,011	100%	-	0%	6,248	508	8%
Purchased Services	5,171	6,145	510	5,408 (7)	88%	6,145	100%	-	0%	5,041	367	7%
Material & Supplies	1,062	820	64	645	79%	820	100%	-	0%	772	(127)	(16%)
Capital Outlay	3,000	3,000	176	1,728	58%	3,000	100%	-	0%	766	962	126%
Indirect Cost	3,682	3,735	255	2,686	72%	3,735	100%	-	0%	2,116	570	27%
<b>Total Expenditures</b>	<b>\$ 198,761</b>	<b>\$ 197,351</b>	<b>\$ 17,084</b>	<b>\$ 156,331</b>	<b>79%</b>	<b>\$ 197,572</b>	<b>100%</b>	<b>\$ (221)</b>	<b>(0%)</b>	<b>\$ 132,719</b>	<b>\$ 23,612</b>	<b>18%</b>
<b>Excess (Deficiency) of</b>												
Revenues Over Expenditures	\$ (9,823)	\$ (2,705)	\$ 4,811	\$ 13,349		\$ (2,926)				\$ 29,451	\$ (16,102)	
Ending Restricted Fund Balance	\$ 46,659	\$ 53,777				\$ 53,556						

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2021-22.

(5) This represents the adopted budget approved by the School Board on September 7, 2022.

(6) This represents the Budget as amended at the School Board meeting on May 17, 2023.

(7) Included in these categories is \$1,234,672 of maintenance chargebacks allocated \$362,894 to salaries, \$84,155 to fringes and \$787,623 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 2023**

**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, 2023:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ -	\$ 72,312	\$ 72,312
Purchased Services	2,981,559	183,891,194	186,872,753
Energy Services	9,999	16,792,125	16,802,124
Materials & Supplies	1,364,423	2,807,371	4,171,794
Capital Outlay	3,952,264	4,652,746	8,605,010
Other	5,487	3,014,265	3,019,752
<b>Total</b>	<b>\$ 8,313,732</b>	<b>\$ 211,230,013</b>	<b>\$ 219,543,745</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, 2023:

Buildings and Additions	\$	5,481,942
Land		-
Improvements Other Than Buildings		788,223
Renovations		8,440,215
Equipment		-
<b>Total</b>	<b>\$</b>	<b>14,710,380</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending April 2023**

**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 2022-2023, the Department of Food and Nutrition will be distributing free school breakfast and lunch meals under the Community Eligibility Provision (CEP). CEP is a provision within the National School Lunch Program (NSLP) that allows eligible schools to serve breakfast and lunch at no charge to all students.

The number of operating days in the current month was 19 and year-to-date was 150 compared to 153 in the prior year. Due to Hurricane Ian, schools were closed September 28 and September 29, 2022. On November 9, 2022, schools were closed due to Tropical Storm Nicole.

Net encumbrances as of month end amounted to \$1,962,878 of which \$1,373,205 is attributable to Capital Outlay; \$53,054 is attributable to Material and Supplies; and \$536,619 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, 2023, the commodity inventory balance was \$977,852.

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

**Unaudited  
Explanation of Variances to the Monthly Financial Report  
for the Period Ending April 2023**

**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 2023, reimbursements to the General Fund through transfers-in amounted to \$153,345 consisting of \$96,558, \$38,088, and \$18,699 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

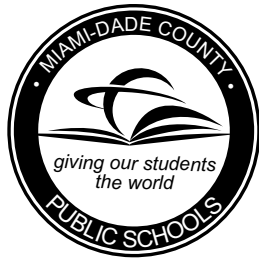
**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
April 2023**

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>**