

Office of Superintendent of Schools  
Board Meeting of October 19, 2022

October 5, 2022

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

**SUBJECT: MONTHLY FINANCIAL REPORTS FOR THE PERIODS  
ENDING JULY AND AUGUST 2022**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

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

The Monthly Financial Reports for the periods ending July and August 2022 are presented to the Board.

The reports contain the Statement of Operations for the General, Food Service, and Capital Projects Funds. Copies of the attached Monthly Financial Reports for the periods ending July and August 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 Reports for the periods ending July and August 2022.



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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of October 19, 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

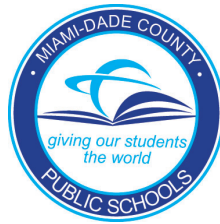
Ms. Luisa Santos

## **Superintendent of Schools**

Dr. Jose L. Dotres

## **Student Advisor**

Ms. Andrea Pita



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Monthly Financial Report for the Period Ending  
July 2022

The Superintendent of Schools


**Presents:** The Monthly Financial Report for the period ending July and the five weeks ending July 31, 2022 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  
July 2022**

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**The School Board of Miami-Dade County, Florida**  
**Statement of Operations (Unaudited)**  
**GENERAL FUND (\$000)**  
**Five Weeks Ended July 31, 2022**

Description	Adopted Budget <sup>(1)</sup>	Amended Budget	Current Month Actual	YTD Actual	% of YTD Actual to Adopted Budget	Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
<b>REVENUES</b>								
STATE SOURCES	\$ 1,090,865	\$ -	\$ 92,675	\$ 92,675	8%	\$ 91,146	\$ 1,529	2%
FEDERAL SOURCES	15,495	-	162	162	1%	106	56	53%
LOCAL SOURCES	2,105,858	-	2,378	2,378	0%	1,316	1,062	81%
TRANSFERS IN	204,055	-	6,161	6,161	3%	5,841	320	5%
<b>TOTAL REVENUES</b>	<b>\$ 3,416,273</b>	<b>\$ -</b>	<b>\$ 101,376</b>	<b>\$ 101,376</b>	<b>3%</b>	<b>\$ 98,409</b>	<b>\$ 2,967</b>	<b>3%</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 2,376,667	\$ -	\$ 65,613	\$ 65,613	3%	\$ 68,321	\$ (2,708)	(4%)
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	156,539	-	6,470	6,470	4%	6,879	(409)	(6%)
TRANSPORTATION	74,100	-	3,334	3,334	4%	3,670	(336)	(9%)
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,607,306</b>	<b>\$ -</b>	<b>\$ 75,417</b>	<b>\$ 75,417</b>	<b>3%</b>	<b>\$ 78,870</b>	<b>\$ (3,453)</b>	<b>(4%)</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	443,456	-	36,719	36,719	8%	38,379	(1,660)	(4%)
SCHOOL ADMINISTRATION	196,655	-	10,998	10,998	6%	11,439	(441)	(4%)
COMMUNITY SERVICES	30,420	-	590	590	2%	915	(325)	(36%)
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 3,277,837</b>	<b>\$ -</b>	<b>\$ 123,724</b>	<b>\$ 123,724</b>	<b>4%</b>	<b>\$ 129,603</b>	<b>\$ (5,879)</b>	<b>(5%)</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 46,818	\$ -	\$ 2,496	\$ 2,496	5%	\$ 3,448	\$ (952)	(28%)
INSTRUCTIONAL STAFF TRAINING	2,060	-	430	430	21%	723	(293)	(41%)
INSTRUCTION RELATED TECHNOLOGY	39,787	-	3,510	3,510	9%	3,295	215	7%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 88,665</b>	<b>\$ -</b>	<b>\$ 6,436</b>	<b>\$ 6,436</b>	<b>7%</b>	<b>\$ 7,466</b>	<b>\$ (1,030)</b>	<b>(14%)</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 3,366,502</b>	<b>\$ -</b>	<b>\$ 130,160</b>	<b>\$ 130,160</b>	<b>4%</b>	<b>\$ 137,069</b>	<b>\$ (6,909)</b>	<b>(5%)</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 10,516	\$ -	\$ 1,023	\$ 1,023	10%	\$ 947	\$ 76	8%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	55,562	-	6,469	6,469	12%	6,480	(11)	(0%)
ADMINISTRATIVE TECHNOLOGY SERVICES	1,281	-	101	101	8%	94	7	7%
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 67,359</b>	<b>\$ -</b>	<b>\$ 7,593</b>	<b>\$ 7,593</b>	<b>11%</b>	<b>\$ 7,521</b>	<b>\$ 72</b>	<b>1%</b>
<b>CENTRAL ADMINISTRATION</b>								
<b>SCHOOL BOARD</b>								
BOARD OFFICE	\$ 4,849	\$ -	\$ 296	\$ 296	6%	\$ 429	\$ (133)	(31%)
BOARD ATTORNEY	3,775	-	250	250	7%	256	(6)	(2%)
OTHER (includes inspector general & independent auditors)	999	-	77	77	8%	95	(18)	(19%)
<b>GENERAL ADMINISTRATION</b>								
SUPERINTENDENT'S OFFICE	2,081	-	62	62	3%	99	(37)	(37%)
OTHER GENERAL ADMINISTRATION	5,902	-	495	495	8%	438	57	13%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 17,606</b>	<b>\$ -</b>	<b>\$ 1,180</b>	<b>\$ 1,180</b>	<b>7%</b>	<b>\$ 1,317</b>	<b>\$ (137)</b>	<b>(10%)</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 3,451,467</b>	<b>\$ -</b>	<b>\$ 138,933</b>	<b>\$ 138,933</b>	<b>4%</b>	<b>\$ 145,907</b>	<b>\$ (6,974)</b>	<b>(5%)</b>
FACILITIES & CAPITALIZED EQUIPMENT	44,929	-	3,769	3,769	8%	3,670	99	3%
DEBT SERVICE (includes interest expense)	5,350	-	-	-	0%	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,501,746</b>	<b>\$ -</b>	<b>\$ 142,702</b>	<b>\$ 142,702</b>	<b>4%</b>	<b>\$ 149,577</b>	<b>\$ (6,875)</b>	<b>(5%)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (85,473)</b>	<b>\$ -</b>	<b>\$ (41,326)</b>	<b>\$ (41,326)</b>		<b>\$ (51,168)</b>	<b>\$ 9,842</b>	
<b>Beginning Fund Balance</b>	<b>302,803</b>	<b>-</b>						
<b>Less: Rebudgets, Reserves, Encumbrances &amp; Commitments</b>	<b>(102,751)</b>	<b>-</b>						
<b>Unappropriated Fund Balance</b>	<b>\$ 114,579</b>	<b>\$ -</b>						

(1) This represents the adopted budget approved by the School Board on September 7, 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  
Five Weeks Ended July 31, 2022**

Description	Adopted Budget 2022-23 <sup>(3)</sup>	Amended Budget	Current Month Actual	Year-To-Date Actual 2022-23	%	Commitment and Encumbrance	Actual vs Adopted Budget	%	Year-To-Date Actual 2021-22 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)
<b>REVENUES</b>											
Local Optional Millage	\$ 617,525	\$ -	-	-	(1)	0%	N/A	\$ (617,525)	(100%)	-	-
PECO Revenues	44,057	-	3,769	3,769		9%	N/A	(40,288)	(91%)	3,670	99
Interest	6,802	-	627	627		9%	N/A	(6,175)	(91%)	70	557
Transfers-in (Interfund)	-	-	-	-		-	N/A	-	-	-	-
Sale of Bonds and Other Revenues	305,673	-	-	-		0%	N/A	(305,673)	(100%)	-	-
Misc Revenue	54,128	-	532	532		1%	N/A	(53,596)	(99%)	595	(63)
<b>Total</b>	<b>\$ 1,028,185</b>	<b>\$ -</b>	<b>\$ 4,928</b>	<b>\$ 4,928</b>		<b>0%</b>	<b>N/A</b>	<b>\$ (1,023,257)</b>	<b>(100%)</b>	<b>\$ 4,335</b>	<b>\$ 593</b>
Beginning Fund Balance	445,882										
<b>Total Beginning Fund Balance &amp; Budgeted Revenues</b>	<b>\$ 1,474,067</b>	<b>\$ -</b>									
<b>EXPENDITURES</b>											
Sites/Site Improvements	\$ 47,852	\$ -	373	373	(2)	1%	\$ 12,428	\$ 35,051	73%	\$ 238	\$ 135
Buildings & Additions	294,947	-	873	873	(2)	0%	57,352	236,722	80%	994	(121)
Renovations	626,044	-	2,118	2,118	(2)	0%	107,308	516,618	83%	2,910	(792)
Original & Additional Equipment	26,858	-	486	486	(2)	2%	3,795	22,577	84%	159	327
Other	5,857	-	-	-		0%	431	5,426	93%	-	-
Transfers-out	433,054	-	51,903	51,903		12%	-	381,151	88%	62,646	(10,743)
<b>Total</b>	<b>\$ 1,434,612</b>	<b>\$ -</b>	<b>\$ 55,753</b>	<b>\$ 55,753</b>		<b>4%</b>	<b>\$ 181,314</b>	<b>\$ 1,197,545</b>	<b>83%</b>	<b>\$ 66,947</b>	<b>\$ (11,194)</b>
Excess (Deficiency) of Revenues Over Expenditures	(406,427)	-	(50,825)	(50,825)						\$ (62,612)	\$ 11,787
Projected Ending Balance	\$ 39,455	-									

(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.

Sources: Offices of the Controller and Budget Management

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

**FOOD SERVICE FUND  
Five Weeks Ended July 31, 2022**

Description	Adopted	Amended	Current	Year-To-Date	Projected		Variance		Year-To-Date	Difference	%	
	2022-23 Budget <sup>(5)</sup>	2022-23 Budget	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	\$ -	\$ 7	\$ 7	1%	\$ 750	100%	\$ -	0%	\$ 7	\$ -	0%
Interest	158	-	51	51	32%	158	100%	-	0%	2	49	2450%
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>908</b>	<b>-</b>	<b>58</b>	<b>58</b>	<b>6%</b>	<b>908</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>9</b>	<b>49</b>	<b>544%</b>
<b>State Sources:</b>												
State Reimbursements	1,678	-	127	127	8%	1,678	100%	-	0%	132	(5)	(4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total State Sources</b>	<b>1,678</b>	<b>-</b>	<b>127</b>	<b>127</b>	<b>8%</b>	<b>1,678</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>132</b>	<b>(5)</b>	<b>(4%)</b>
<b>Federal Sources:</b>												
Federal Reimbursement	174,000	-	1,814	1,814 (1)	1%	174,000	100%	-	0%	1,469	345	23%
Value of Fed. Commodities Received	11,000	-	945	945 (3)	9%	11,000	100%	-	0%	604	341	56%
Cash in Lieu of Donated Foods	1,000	-	-	-	0%	1,000	100%	-	0%	-	-	-
Commodity Rebate	500	-	13	13	3%	500	100%	-	0%	-	13	-
<b>Total Federal Sources</b>	<b>186,500</b>	<b>-</b>	<b>2,772</b>	<b>2,772</b>	<b>1%</b>	<b>186,500</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>2,073</b>	<b>699</b>	<b>34%</b>
<b>Total Revenues</b>	<b>\$ 189,086</b>	<b>\$ -</b>	<b>\$ 2,957</b>	<b>\$ 2,957</b>	<b>2%</b>	<b>\$ 189,086</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 2,214</b>	<b>\$ 743</b>	<b>34%</b>
Beginning Fund Balance	56,482	-	-	-	-	56,482	100%	-	-	-	-	-
<b>Beginning Fund Balance &amp; Budgeted/Projected Revenue</b>	<b>245,568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>245,568</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>												
<b>Cost of Goods Used:</b>												
Purchased Foods	\$ 75,262	\$ -	\$ 162	\$ 162 (2)	0%	\$ 75,262	100%	\$ -	0%	\$ 1,072	\$ (910)	(85%)
Federal Commodities	11,000	-	574	574 (2) (3)	5%	11,000	100%	-	0%	387	187	48%
Other Nonfood Supplies	3,250	-	60	60 (2)	2%	3,250	100%	-	0%	144	(84)	(58%)
Salaries	54,823	-	1,071	1,071	2%	54,823	100%	-	0%	1,620	(549)	(34%)
Fringes	33,972	-	1,480	1,480	4%	33,972	100%	-	0%	1,633	(153)	(9%)
Energy Services	7,539	-	633	633	8%	7,539	100%	-	0%	547	86	16%
Purchased Services	5,171	-	595	595	12%	5,171	100%	-	0%	591	4	1%
Material & Supplies	1,062	-	23	23	2%	1,062	100%	-	0%	36	(13)	(36%)
Capital Outlay	3,000	-	14	14	0%	3,000	100%	-	0%	1	13	1300%
Indirect Cost	3,682	-	139	139	4%	3,682	100%	-	0%	140	(1)	(1%)
<b>Total Expenditures</b>	<b>\$ 198,761</b>	<b>\$ -</b>	<b>\$ 4,751</b>	<b>\$ 4,751</b>	<b>2%</b>	<b>\$ 198,761</b>	<b>100%</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 6,171</b>	<b>\$ (1,420)</b>	<b>(23%)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (9,675)</b>	<b>\$ -</b>	<b>\$ (1,794)</b>	<b>\$ (1,794)</b>	<b>-</b>	<b>\$ (9,675)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ (3,957)</b>	<b>\$ 2,163</b>	<b>-</b>
<b>Ending Restricted Fund Balance</b>	<b>\$ 46,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 46,807</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</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 2021-22.

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

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 July 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 July 31, 2022:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ 176,500	\$ 147,893	\$ 324,393
Purchased Services	4,743,073	643,896,627	648,639,700
Energy Services	19,998	1,337,621	1,357,619
Materials & Supplies	221,072	1,941,773	2,162,845
Capital Outlay	341,387	3,675,242	4,016,629
Other	146,575	4,016,305	4,162,880
<b>Total</b>	<b>\$ 5,648,605</b>	<b>\$ 655,015,461</b>	<b>\$ 660,664,066</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 July 31, 2022:

Buildings and Additions	\$	6,589,087
Land		-
Improvements Other Than Buildings		827,854
Renovations		8,117,207
Equipment		-
<b>Total</b>	<b>\$</b>	<b>15,534,148</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending July 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 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.

Net encumbrances as of month end amounted to \$1,481,415 of which \$943,853 is attributable to Capital Outlay; \$52,138 is attributable to Material and Supplies; and \$485,424 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 July 31, 2022, the commodity inventory balance was \$2,153,895.

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

**Unaudited  
Explanation of Variances to the Monthly Financial Report  
for the Period Ending July 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 July 2022, reimbursements to the General Fund through transfers-in amounted to \$6,161 consisting of \$3,769 and \$2,392 for charter school capital outlay, and property & casualty insurance, respectively.

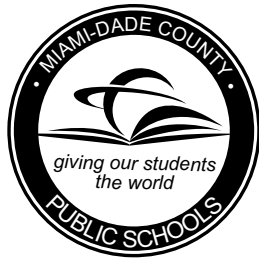
**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
July 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>**



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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of October 19, 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

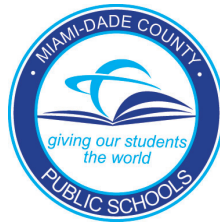
Ms. Luisa Santos

## **Superintendent of Schools**

Dr. Jose L. Dotres

## **Student Advisor**

Ms. Andrea Pita



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Monthly Financial Report for the Period Ending  
August 2022

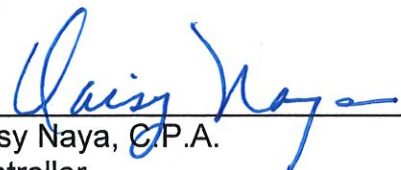
The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending August and the nine weeks ending August 31, 2022 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  
August 2022**

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**The School Board of Miami-Dade County, Florida**  
**Statement of Operations (Unaudited)**  
**GENERAL FUND (\$000)**  
**Nine Weeks ended August 31, 2022**

Description	Adopted Budget <sup>(1)</sup>	Amended Budget	Current Month Actual	YTD Actual	% of YTD Actual to Adopted Budget	Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
<b>REVENUES</b>								
STATE SOURCES	\$ 1,090,865	\$ -	\$ 88,810	\$ 181,485	17%	\$ 176,312	\$ 5,173	3%
FEDERAL SOURCES	15,495	-	24	186	1%	895	(709)	(79%)
LOCAL SOURCES	2,105,858	-	5,646	8,024	0%	5,571	2,453	44%
TRANSFERS IN	204,055	-	5,925	12,086	6%	11,214	872	8%
<b>TOTAL REVENUES</b>	<b>\$ 3,416,273</b>	<b>\$ -</b>	<b>\$ 100,405</b>	<b>\$ 201,781</b>	<b>6%</b>	<b>\$ 193,992</b>	<b>\$ 7,789</b>	<b>4%</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 2,376,667	\$ -	\$ 127,199	\$ 192,812	8%	\$ 153,785	\$ 39,027	25%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	156,539	-	10,407	16,877	11%	14,021	2,856	20%
TRANSPORTATION	74,100	-	4,981	8,315	11%	7,585	730	10%
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,607,306</b>	<b>\$ -</b>	<b>\$ 142,587</b>	<b>\$ 218,004</b>	<b>8%</b>	<b>\$ 175,391</b>	<b>\$ 42,613</b>	<b>24%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	443,456	-	32,382	69,101	16%	73,752	(4,651)	(6%)
SCHOOL ADMINISTRATION	196,655	-	14,748	25,746	13%	23,616	2,130	9%
COMMUNITY SERVICES	30,420	-	1,238	1,828	6%	1,792	36	2%
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 3,277,837</b>	<b>\$ -</b>	<b>\$ 190,955</b>	<b>\$ 314,679</b>	<b>10%</b>	<b>\$ 274,551</b>	<b>\$ 40,128</b>	<b>15%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 46,818	\$ -	\$ 2,084	\$ 4,580	10%	\$ 5,310	\$ (730)	(14%)
INSTRUCTIONAL STAFF TRAINING	2,060	-	740	1,170	57%	1,766	(596)	(34%)
INSTRUCTION RELATED TECHNOLOGY	39,787	-	4,221	7,731	19%	6,234	1,497	24%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 88,665</b>	<b>\$ -</b>	<b>\$ 7,045</b>	<b>\$ 13,481</b>	<b>15%</b>	<b>\$ 13,310</b>	<b>\$ 171</b>	<b>1%</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 3,366,502</b>	<b>\$ -</b>	<b>\$ 198,000</b>	<b>\$ 328,160</b>	<b>10%</b>	<b>\$ 287,861</b>	<b>\$ 40,299</b>	<b>14%</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 10,516	\$ -	\$ 1,019	\$ 2,042	19%	\$ 2,142	\$ (100)	(5%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	55,562	-	2,962	9,431	17%	10,652	(1,221)	(11%)
ADMINISTRATIVE TECHNOLOGY SERVICES	1,281	-	85	186	15%	171	15	9%
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 67,359</b>	<b>\$ -</b>	<b>\$ 4,066</b>	<b>\$ 11,659</b>	<b>17%</b>	<b>\$ 12,965</b>	<b>\$ (1,306)</b>	<b>(10%)</b>
<b>CENTRAL ADMINISTRATION</b>								
<b>SCHOOL BOARD</b>								
BOARD OFFICE	\$ 4,849	\$ -	\$ 315	\$ 611	13%	\$ 723	\$ (112)	(15%)
BOARD ATTORNEY	3,775	-	295	545	14%	527	18	3%
OTHER (includes inspector general & independent auditors)	999	-	91	168	17%	225	(57)	(25%)
<b>GENERAL ADMINISTRATION</b>								
SUPERINTENDENT'S OFFICE	2,081	-	74	136	7%	183	(47)	(26%)
OTHER GENERAL ADMINISTRATION	5,902	-	545	1,040	18%	854	186	22%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 17,606</b>	<b>\$ -</b>	<b>\$ 1,320</b>	<b>\$ 2,500</b>	<b>14%</b>	<b>\$ 2,512</b>	<b>\$ (12)</b>	<b>(0%)</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 3,451,467</b>	<b>\$ -</b>	<b>\$ 203,386</b>	<b>\$ 342,319</b>	<b>10%</b>	<b>\$ 303,338</b>	<b>\$ 38,981</b>	<b>13%</b>
FACILITIES & CAPITALIZED EQUIPMENT	44,929	-	3,769	7,538	17%	7,431	107	1%
DEBT SERVICE (includes interest expense)	5,350	-	152	152	3%	-	152	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,501,746</b>	<b>\$ -</b>	<b>\$ 207,307</b>	<b>\$ 350,009</b>	<b>10%</b>	<b>\$ 310,769</b>	<b>\$ 39,240</b>	<b>13%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (85,473)</b>	<b>\$ -</b>	<b>\$ (106,902)</b>	<b>\$ (148,228)</b>		<b>\$ (116,777)</b>	<b>\$ (31,451)</b>	
<b>Beginning Fund Balance</b>	<b>302,803</b>	<b>-</b>						
<b>Less: Rebudgets, Reserves, Encumbrances &amp; Commitments</b>	<b>(102,751)</b>	<b>-</b>						
<b>Unappropriated Fund Balance</b>	<b>\$ 114,579</b>	<b>\$ -</b>						

(1) This represents the adopted budget approved by the School Board on September 7, 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  
Nine Weeks Ended August 31, 2022**

Description	Adopted Budget 2022-23 <sup>(3)</sup>	Amended Budget	Current Month Actual	Year-To-Date Actual 2022-23	%	Commitment and Encumbrance	Actual vs Adopted Budget	%	Year-To-Date Actual 2021-22 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)	
<b>REVENUES</b>												
Local Optional Millage	\$ 617,525	\$ -	\$ 186	\$ 186	(1)	0%	\$ (617,339)	(100%)	\$ 564	\$ (378)	(67%)	
PECO Revenues	44,057	-	3,769	7,538	(1)	17%	(36,519)	(83%)	7,340	198	3%	
Interest	6,802	-	1,175	1,802	(2)	26%	(5,000)	(74%)	133	1,669	1255%	
Transfers-in (Interfund)	-	-	-	-	-	-	-	-	-	-	-	
Sale of Bonds and Other Revenues	305,673	-	305,673	305,673	(3)	100%	-	0%	-	305,673	-	
Misc Revenue	54,128	-	679	1,211	(4)	2%	(52,917)	(98%)	717	494	69%	
<b>Total</b>	<b>\$ 1,028,185</b>	<b>\$ -</b>	<b>\$ 311,482</b>	<b>\$ 316,410</b>	<b>(5)</b>	<b>31%</b>	<b>\$ (711,775)</b>	<b>(69%)</b>	<b>\$ 8,754</b>	<b>\$ 307,656</b>	<b>3514%</b>	
Beginning Fund Balance	445,882											
<b>Total Beginning Fund Balance &amp; Budgeted Revenues</b>	<b>\$ 1,474,067</b>	<b>\$ -</b>										
<b>EXPENDITURES</b>												
Sites/Site Improvements	\$ 47,852	\$ -	\$ 1,610	\$ 1,983	(2)	4%	\$ 11,856	\$ 34,013	71%	\$ 631	\$ 1,352	214%
Buildings & Additions	294,947	-	2,333	3,206	(2)	1%	66,758	224,983	76%	3,309	(103)	(3%)
Renovations	626,044	-	9,962	12,080	(2)	2%	111,531	502,433	80%	13,043	(963)	(7%)
Original & Additional Equipment	26,858	-	1,112	1,598	(2)	6%	3,264	21,996	82%	648	950	147%
Other	5,857	-	1,856	1,856	(3)	32%	537	3,464	59%	-	1,856	-
Transfers-out	433,054	-	5,925	57,828	(4)	13%	-	375,226	87%	68,019	(10,191)	(15%)
<b>Total</b>	<b>\$ 1,434,612</b>	<b>\$ -</b>	<b>\$ 22,798</b>	<b>\$ 78,551</b>	<b>(5)</b>	<b>5%</b>	<b>\$ 193,946</b>	<b>\$ 1,162,115</b>	<b>81%</b>	<b>\$ 85,650</b>	<b>\$ (7,099)</b>	<b>(8%)</b>
Excess (Deficiency) of Revenues Over Expenditures	(406,427)	-	\$ 288,684	\$ 237,859					\$ (76,896)	\$ 314,755		
Projected Ending Balance	\$ 39,455	\$ -										

(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.

Sources: Offices of the Controller and Budget Management

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

**FOOD SERVICE FUND  
Nine Weeks Ended August 31, 2022**

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 <sup>(4)</sup> 2021-22	Increase/ (Decrease)	Increase/ (Decrease)	
<b>REVENUES</b>												
<b>Local Sources:</b>												
Food Sales	\$ 750	\$ -	\$ 67	\$ 74	10%	\$ 750	100%	\$ -	0%	\$ 70	\$ 4	6%
Interest	158	-	90	141	89%	158	100%	-	0%	4	137	3425%
Other	-	-	-	-	-	0	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>908</b>	<b>-</b>	<b>157</b>	<b>215</b>	<b>24%</b>	<b>908</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>74</b>	<b>141</b>	<b>191%</b>
<b>State Sources:</b>												
State Reimbursements	1,678	-	128	255	15%	1,678	100%	-	0%	264	(9)	(3%)
Other	-	-	-	-	-	0	-	-	-	-	-	-
<b>Total State Sources</b>	<b>1,678</b>	<b>-</b>	<b>128</b>	<b>255</b>	<b>15%</b>	<b>1,678</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>264</b>	<b>(9)</b>	<b>(3%)</b>
<b>Federal Sources:</b>												
Federal Reimbursement	174,000	-	14,264	16,078 (1)	9%	174,000	100%	-	0%	9,508	6,570	69%
Value of Fed. Commodities Received	11,000	-	999	1,944 (3)	18%	11,000	100%	-	0%	1,788	156	9%
Cash in Lieu of Donated Foods	1,000	-	61	61	6%	1,000	100%	-	0%	25	36	144%
Commodity Rebate	500	-	-	13	3%	500	100%	-	0%	-	13	-
<b>Total Federal Sources</b>	<b>186,500</b>	<b>-</b>	<b>15,324</b>	<b>18,096</b>	<b>10%</b>	<b>186,500</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>11,321</b>	<b>6,775</b>	<b>60%</b>
<b>Total Revenues</b>	<b>\$ 189,086</b>	<b>\$ -</b>	<b>\$ 15,609</b>	<b>\$ 18,566</b>	<b>10%</b>	<b>\$ 189,086</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 11,659</b>	<b>\$ 6,907</b>	<b>59%</b>
Beginning Fund Balance	56,482					56,482	100%					
Beginning Fund Balance & Budgeted/Projected Revenue	245,568	-				245,568	100%					
<b>EXPENDITURES</b>												
<b>Cost of Goods Used:</b>												
Purchased Foods	\$ 75,262	\$ -	\$ 4,332	\$ 4,494 (2)	6%	\$ 75,262	100%	\$ -	0%	\$ 3,209	\$ 1,285	40%
Federal Commodities	11,000	-	1,378	1,952 (2) (3)	18%	11,000	100%	-	0%	966	986	102%
Other Nonfood Supplies	3,250	-	174	234 (2)	7%	3,250	100%	-	0%	171	63	37%
Salaries	54,823	-	2,096	3,167	6%	54,823	100%	-	0%	2,833	334	12%
Fringes	33,972	-	1,653	3,133	9%	33,972	100%	-	0%	3,160	(27)	(1%)
Energy Services	7,539	-	635	1,268	17%	7,539	100%	-	0%	1,096	172	16%
Purchased Services	5,171	-	345	940	18%	5,171	100%	-	0%	913	27	3%
Material & Supplies	1,062	-	41	64	6%	1,062	100%	-	0%	184	(120)	(65%)
Capital Outlay	3,000	-	277	291	10%	3,000	100%	-	0%	1	290	29000%
Indirect Cost	3,682	-	173	312	8%	3,682	100%	-	0%	258	54	21%
<b>Total Expenditures</b>	<b>\$ 198,761</b>	<b>\$ -</b>	<b>\$ 11,104</b>	<b>\$ 15,855</b>	<b>8%</b>	<b>\$ 198,761</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 12,791</b>	<b>\$ 3,064</b>	<b>24%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (9,675)	\$ -	\$ 4,505	\$ 2,711		\$ (9,675)				\$ (1,132)	\$ 3,843	
Ending Restricted Fund Balance	\$ 46,807	\$ -				\$ 46,807						

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.  
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 August 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 August 31, 2022:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ -	\$ 261,016	\$ 261,016
Purchased Services	4,576,507	639,639,633	644,216,140
Energy Services	-	66,606,164	66,606,164
Materials & Supplies	443,347	2,324,938	2,768,285
Capital Outlay	197,064	3,360,838	3,557,902
Other	22,290	3,145,353	3,167,643
<b>Total</b>	<b>\$ 5,239,208</b>	<b>\$ 715,337,942</b>	<b>\$ 720,577,150</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 August 31, 2022:

Buildings and Additions	\$	6,714,125
Land		-
Improvements Other Than Buildings		864,791
Renovations		8,167,585
Equipment		-
<b>Total</b>	<b>\$</b>	<b>15,746,501</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending August 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 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 11 and year-to-date was 11 compared to 7 in the prior year.

Net encumbrances as of month end amounted to \$1,240,478 of which \$747,517 is attributable to Capital Outlay; \$55,235 is attributable to Material and Supplies; and \$437,726 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 August 31, 2022, the commodity inventory balance was \$1,775,926.

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

**Unaudited  
Explanation of Variances to the Monthly Financial Report  
for the Period Ending August 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 August 2022, reimbursements to the General Fund through transfers-in amounted to \$12,086 consisting of \$7,538 and \$4,548 for charter school capital outlay, and property & casualty insurance, respectively.

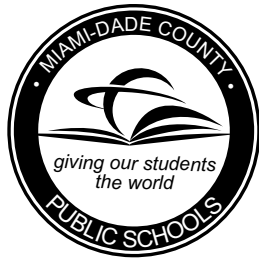
**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

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

**Glossary of Terms**

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

<b>Fund Accounting</b>	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.
<b>Revenues</b>	Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.
<b>Expenditures</b>	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.
<b>Federal Commodities</b>	Surplus food items distributed by the U.S. Department of Agriculture.
<b>Inventory</b>	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: [arc@dadeschools.net](mailto:arc@dadeschools.net) Website: <https://hrdadeschools.net/civilrights>**