

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

**SUBJECT: MONTHLY FINANCIAL REPORTS FOR THE PERIODS ENDING  
JULY AND AUGUST 2024**

**COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

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

The Monthly Financial Reports for the periods ending July and August 2024 are presented to the Board.

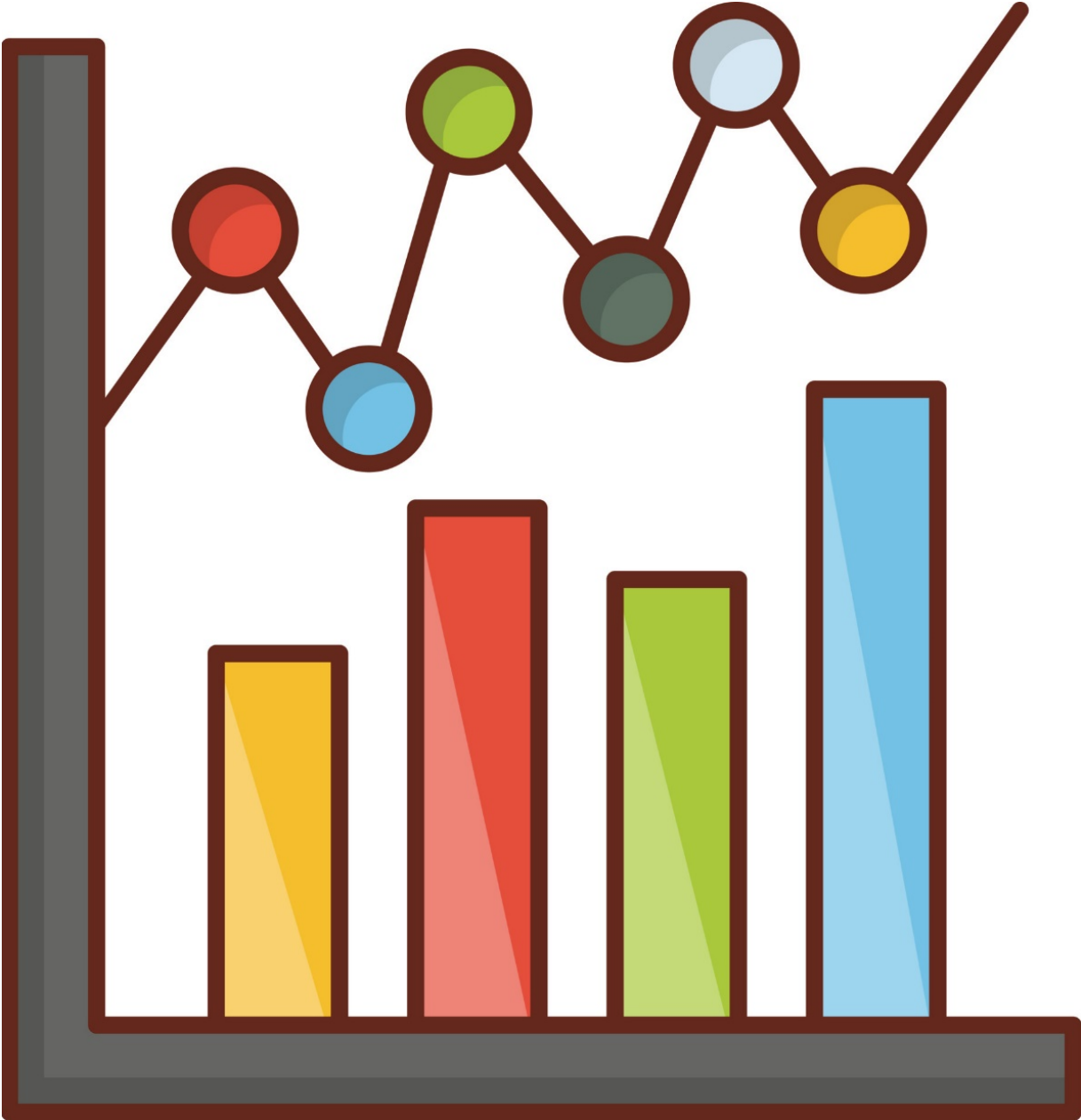
The reports contain the Statement of Operations for the General, Food Service, and Capital Projects Funds. Copies of the attached Monthly Financial Reports for the periods ending July and August 2024 will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen 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 2024.



# Monthly Financial Report - Unaudited For the Period Ending July 2024

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of October 16, 2024**

# **Miami-Dade County Public Schools**

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

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

## **Superintendent of Schools**

Dr. Jose L. Dotres

## **Student Advisor**

Mr. Maurits E. Acosta



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA


Unaudited  
Monthly Financial Report for the Period Ending  
July 2024

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending July and the five weeks ending July 31, 2024 indicating appropriations in the 2024-25 budget, revenues and expenditures to date by funds and other related financial data.

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

Respectfully submitted,



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Jose L. Dotres, Ed.D.  
Superintendent

**Prepared by:**



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Daisy Naya, C.P.A.  
Controller

**Reviewed by:**



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Ron Y. Steiger  
Chief Financial Officer

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

**Unaudited  
Monthly Financial Report for the Period Ending  
July 2024**

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**The School Board of Miami-Dade County, Florida**  
**Statement of Operations (Unaudited)**  
**GENERAL FUND (\$000)**  
**Five Weeks Ended July 31, 2024**

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	\$ 1,049,479	\$ -	\$ 85,354	\$ 85,354	8%	\$ 90,142	\$ (4,788)	(5%)
FEDERAL SOURCES	13,600	-	220	220	2%	157	63	40%
LOCAL SOURCES	2,767,951	-	3,770	3,770	0%	2,096	1,674	80%
TRANSFERS IN	210,407	-	7,032	7,032	3%	6,281	751	12%
<b>TOTAL REVENUES</b>	<b>\$ 4,041,437</b>	<b>\$ -</b>	<b>\$ 96,376</b>	<b>\$ 96,376</b>	<b>2%</b>	<b>\$ 98,676</b>	<b>\$ (2,300)</b>	<b>(2%)</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 2,853,599	\$ -	\$ 114,773	\$ 114,773	4%	\$ 80,216	\$ 34,557	43%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	174,653	-	8,226	8,226	5%	6,652	1,574	24%
TRANSPORTATION	83,125	-	4,627	4,627	6%	4,465	162	4%
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 3,111,377</b>	<b>\$ -</b>	<b>\$ 127,626</b>	<b>\$ 127,626</b>	<b>4%</b>	<b>\$ 91,333</b>	<b>\$ 36,293</b>	<b>40%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	484,776	-	31,579	31,579	7%	33,993	(2,414)	(7%)
SCHOOL ADMINISTRATION	224,225	-	13,154	13,154	6%	10,257	2,897	28%
COMMUNITY SERVICES	31,520	-	1,984	1,984	6%	1,005	979	97%
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 3,851,898</b>	<b>\$ -</b>	<b>\$ 174,343</b>	<b>\$ 174,343</b>	<b>5%</b>	<b>\$ 136,588</b>	<b>\$ 37,755</b>	<b>28%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 36,813	\$ -	\$ 2,721	\$ 2,721	7%	\$ 2,138	\$ 583	27%
INSTRUCTIONAL STAFF TRAINING	11,662	-	1,070	1,070	9%	295	775	263%
INSTRUCTION RELATED TECHNOLOGY	42,717	-	3,696	3,696	9%	3,124	572	18%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 91,192</b>	<b>\$ -</b>	<b>\$ 7,487</b>	<b>\$ 7,487</b>	<b>8%</b>	<b>\$ 5,557</b>	<b>\$ 1,930</b>	<b>35%</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 3,943,090</b>	<b>\$ -</b>	<b>\$ 181,830</b>	<b>\$ 181,830</b>	<b>5%</b>	<b>\$ 142,145</b>	<b>\$ 39,685</b>	<b>28%</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 15,536	\$ -	\$ 1,121	\$ 1,121	7%	\$ 1,025	\$ 96	9%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	87,871	-	6,832	6,832	8%	6,855	(23)	(0%)
ADMINISTRATIVE TECHNOLOGY SERVICES	3,513	-	319	319	9%	86	233	271%
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 106,920</b>	<b>\$ -</b>	<b>\$ 8,272</b>	<b>\$ 8,272</b>	<b>8%</b>	<b>\$ 7,966</b>	<b>\$ 306</b>	<b>4%</b>
<b>CENTRAL ADMINISTRATION</b>								
<b>SCHOOL BOARD</b>								
BOARD OFFICE	\$ 4,304	\$ -	\$ 354	\$ 354	8%	\$ 362	\$ (8)	(2%)
BOARD ATTORNEY	4,332	-	347	347	8%	277	70	25%
OTHER (includes inspector general & independent auditors)	1,875	-	116	116	6%	72	44	61%
<b>GENERAL ADMINISTRATION</b>								
SUPERINTENDENT'S OFFICE	944	-	75	75	8%	71	4	6%
OTHER GENERAL ADMINISTRATION	8,944	-	908	908	10%	652	256	39%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 20,399</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>	<b>9%</b>	<b>\$ 1,434</b>	<b>\$ 366</b>	<b>26%</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 4,070,409</b>	<b>\$ -</b>	<b>\$ 191,902</b>	<b>\$ 191,902</b>	<b>5%</b>	<b>\$ 151,545</b>	<b>\$ 40,357</b>	<b>27%</b>
FACILITIES & CAPITALIZED EQUIPMENT	50,934	-	4,115	4,115	8%	3,866	249	6%
DEBT SERVICE (includes interest expense)	6,430	-	-	-	0%	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,127,773</b>	<b>\$ -</b>	<b>\$ 196,017</b>	<b>\$ 196,017</b>	<b>5%</b>	<b>\$ 155,411</b>	<b>\$ 40,606</b>	<b>26%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (86,336)</b>	<b>\$ -</b>	<b>\$ (99,641)</b>	<b>\$ (99,641)</b>		<b>\$ (56,735)</b>	<b>\$ (42,906)</b>	
<b>Beginning Fund Balance</b>	<b>379,085</b>	<b>-</b>						
<b>Less: Rebudgets, Reserves, Encumbrances &amp; Commitments</b>	<b>(92,823)</b>	<b>-</b>						
<b>Unappropriated Fund Balance</b>	<b>\$ 199,926</b>	<b>\$ -</b>						

(1) This represents the adopted budget approved by the School Board on September 11, 2024.  
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, 2024**

Description	Adopted Budget 2024-25 <sup>(3)</sup>	Amended Budget	Current Month Actual	Year-To-Date Actual 2024-25	%	Commitment and Encumbrance	Actual vs Adopted Budget	%	Year-To-Date Actual 2023-24 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)	
<b>REVENUES</b>												
Local Optional Millage	\$ 810,147	\$ -	\$ -	\$ -	(1)	0%	N/A	\$ (810,147)	(100%)	\$ -	-	
PECO Revenues	49,418	-	4,095	4,095		8%	N/A	(45,323)	(92%)	3,863	232	
Interest	28,638	-	4,319	4,319		15%	N/A	(24,319)	(85%)	3,740	579	
Transfers-in (Interfund)	-	-	-	-		-	N/A	-	-	-	-	
Sale of Bonds and Other Revenues	-	-	-	-		-	N/A	-	-	-	-	
Misc Revenue	53,327	-	12	12		0%	N/A	(53,315)	(100%)	24	(12)	
<b>Total</b>	<b>\$ 941,530</b>	<b>\$ -</b>	<b>\$ 8,426</b>	<b>\$ 8,426</b>		<b>1%</b>	<b>N/A</b>	<b>\$ (933,104)</b>	<b>(99%)</b>	<b>\$ 7,627</b>	<b>\$ 799</b>	
Beginning Fund Balance	1,059,515											
Total Beginning Fund Balance & Budgeted Revenues	\$ 2,001,045	\$ -										Current Available Balance
<b>EXPENDITURES</b>												
Sites/Site Improvements	\$ 74,896	\$ -	\$ 540	\$ 540	(2)	1%	\$ 11,844	\$ 62,512	83%	\$ 429	\$ 111	
Buildings & Additions	343,543	-	513	513	(2)	0%	42,076	300,954	88%	290	223	
Renovations	1,014,137	-	5,548	5,548	(2)	1%	155,429	853,160	84%	3,274	2,274	
Original & Additional Equipment	33,364	-	268	268	(2)	1%	5,493	27,603	83%	668	(400)	
Other	49,182	-	2	2		0%	342	48,838	99%	32	(30)	
Transfers-out	430,252	-	51,532	51,532		12%	-	378,720	88%	51,175	357	
<b>Total</b>	<b>\$ 1,945,374</b>	<b>\$ -</b>	<b>\$ 58,403</b>	<b>\$ 58,403</b>		<b>3%</b>	<b>\$ 215,184</b>	<b>\$ 1,671,787</b>	<b>86%</b>	<b>\$ 55,868</b>	<b>\$ 2,535</b>	
Excess (Deficiency) of Revenues Over Expenditures	(1,003,844)		\$ (49,977)		\$ (49,977)		\$ (48,241) \$ (1,736)					
Projected Ending Balance	\$ 55,671		-									

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

(3) This represents the adopted budget approved by the School Board on September 11, 2024.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2023-24.

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, 2024**

Description	Adopted	Amended	Current	Year-To-Date	Variance					Year-To-Date	Difference	%
	2024-25	2024-25	Month	Actual	Projected	Favorable	(Unfavorable)	%	Actual	Increase/	Increase/	
	Budget <sup>(5)</sup>	Budget	Actual	2024-25	Annual				2023-24 <sup>(4)</sup>	(Decrease)	(Decrease)	
<b>REVENUES</b>												
<b>Local Sources:</b>												
Food Sales	\$ 1,500	\$ -	\$ 11	\$ 11	1%	\$ 1,500	100%	\$ -	0%	\$ 8	\$ 3	38%
Interest	1,662	-	284	284	17%	1,662	100%	-	0%	210	74	35%
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>3,162</b>	<b>-</b>	<b>295</b>	<b>295</b>	<b>9%</b>	<b>3,162</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>218</b>	<b>77</b>	<b>35%</b>
<b>State Sources:</b>												
State Reimbursements	1,467	-	122	122	8%	1,467	100%	-	0%	128	(6)	(5%)
Other	-	-	-	-	-	0	-	-	-	-	-	-
<b>Total State Sources</b>	<b>1,467</b>	<b>-</b>	<b>122</b>	<b>122</b>	<b>8%</b>	<b>1,467</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>128</b>	<b>(6)</b>	<b>(5%)</b>
<b>Federal Sources:</b>												
Federal Reimbursement	179,500	-	1,991	1,991 (1)	1%	179,500	100%	-	0%	1,960	31	2%
Value of Fed. Commodities Received	12,500	-	884	884 (3)	7%	12,500	100%	-	0%	575	309	54%
Cash in Lieu of Donated Foods	1,430	-	-	-	0%	1,430	100%	-	0%	-	-	-
Commodity Rebate	250	-	-	-	0%	250	100%	-	0%	-	-	0%
<b>Total Federal Sources</b>	<b>193,680</b>	<b>-</b>	<b>2,875</b>	<b>2,875</b>	<b>1%</b>	<b>193,680</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>2,535</b>	<b>340</b>	<b>13%</b>
<b>Total Revenues</b>	<b>\$ 198,309</b>	<b>\$ -</b>	<b>\$ 3,292</b>	<b>\$ 3,292</b>	<b>2%</b>	<b>\$ 198,309</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 2,881</b>	<b>\$ 411</b>	<b>14%</b>
Beginning Fund Balance	\$ 59,552	-	-	-	-	\$ 59,552	100%	-	-	-	-	-
<b>Beginning Fund Balance &amp; Budgeted/Projected Revenue</b>	<b>\$ 257,861</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 257,861</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	\$ 100,000	\$ -	\$ 217	\$ 217 (2)	0%	\$ 100,000	100%	\$ -	0%	\$ 252	\$ (35)	(14%)
Federal Commodities	12,500	-	971	971 (2) (3)	8%	12,500	100%	-	0%	820	151	18%
Other Nonfood Supplies	7,000	-	120	120 (2)	2%	7,000	100%	-	0%	124	(4)	(3%)
Salaries	60,106	-	1,448	1,448	2%	60,106	100%	-	0%	1,388	60	4%
Fringes	33,223	-	1,689	1,689	5%	33,223	100%	-	0%	1,581	108	7%
Energy Services	10,005	-	836	836	8%	10,005	100%	-	0%	741	95	13%
Purchased Services	8,401	-	481	481	6%	8,401	100%	-	0%	433	48	11%
Material & Supplies	865	-	28	28	3%	865	100%	-	0%	20	8	40%
Capital Outlay	3,000	-	352	352	12%	3,000	100%	-	0%	280	72	26%
Indirect Cost	3,292	-	140	140	4%	3,292	100%	-	0%	143	(3)	(2%)
<b>Total Expenditures</b>	<b>\$ 238,392</b>	<b>\$ -</b>	<b>\$ 6,282</b>	<b>\$ 6,282</b>	<b>3%</b>	<b>\$ 238,392</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 5,782</b>	<b>\$ 500</b>	<b>9%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (40,083)</b>	<b>\$ -</b>	<b>\$ (2,990)</b>	<b>\$ (2,990)</b>		<b>\$ (40,083)</b>				<b>\$ (2,901)</b>	<b>\$ (89)</b>	
<b>Ending Restricted Fund Balance</b>	<b>\$ 19,469</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 19,469</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 2023-24.  
(5) This represents the adopted budget approved by the School Board on September 11, 2024.  
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 2024**

**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, 2024:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ -	\$ 206,903	\$ 206,903
Purchased Services	11,530,805	748,129,326	759,660,131
Energy Services	-	1,564,685	1,564,685
Materials & Supplies	728,910	21,286,967	22,015,877
Capital Outlay	153,704	5,024,261	5,177,965
Other	24,300	2,538,729	2,563,029
<b>Total</b>	<b>\$ 12,437,719</b>	<b>\$ 778,750,871</b>	<b>\$ 791,188,590</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, 2024:

Buildings and Additions	\$	4,995,476
Land		-
Improvements Other Than Buildings		724,331
Renovations		9,999,500
Equipment		-
<b>Total</b>	<b>\$</b>	<b>15,719,307</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending July 2024**

**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 2024-2025, 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 \$1,703,172 of which \$1,156,419 is attributable to Capital Outlay; \$69,865 is attributable to Material and Supplies; and \$476,888 is attributable to Purchased Services.

1. Federal Reimbursement claims are 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, 2024, the commodity inventory balance was \$1,575,000.

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

**Unaudited  
Explanation of Variances to the Monthly Financial Report  
for the Period Ending July 2024**

**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 2024, reimbursements to the General Fund through transfers-in amounted to \$7,032 consisting of \$4,095 and \$2,937 for charter school capital outlay, and property & casualty insurance, respectively.

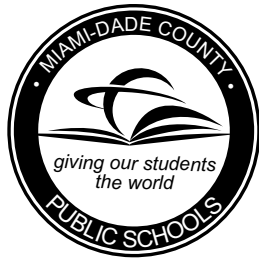
**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
July 2024**

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, and national origin, including actual or perceived shared ancestry or ethnic characteristics, or citizenship or residency in a country with a dominant religion or distinct religious identity.

**Title VII of the Civil Rights Act of 1964 as amended** - prohibits discrimination in employment on the basis of race, color, religion, sex, and national origin.

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of sex. 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 qualified students with disabilities.

**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, color, sex, gender, national origin, religion, marital status, or disability in public education.

**Florida Civil Rights Act of 1992** - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, pregnancy, 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 38 U.S.C. § 4312 (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 discrimination against students, employees, or applicants on the basis of age, citizenship status, color, disability, ethnic or national origin, FMLA, gender, gender identity, genetic information, linguistic preference, marital status, political beliefs, pregnancy, race, religion, sexual harassment, sexual orientation, social and family background, and any other legally prohibited basis. Retaliation for engaging in a protected civil rights activity is also prohibited.

**For additional information about Title IX or any other discrimination/harassment concerns, contact the U.S. Department of Education Office for Civil Rights or:**

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

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

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



# Monthly Financial Report - Unaudited For the Period Ending August 2024

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of October 16, 2024**

# **Miami-Dade County Public Schools**

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

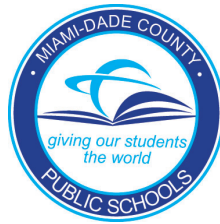
Ms. Mari Tere Rojas, Chair  
Ms. Monica Colucci, Vice Chair  
Mr. Roberto J. Alonso  
Ms. Lucia Baez-Geller  
Dr. Dorothy Bendross-Mindingall  
Ms. Mary Blanco  
Mr. Danny Espino  
Dr. Steve Gallon III  
Ms. Luisa Santos

## **Superintendent of Schools**

Dr. Jose L. Dotres

## **Student Advisor**

Mr. Maurits E. Acosta



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA


Unaudited  
Monthly Financial Report for the Period Ending  
August 2024

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending August and the nine weeks ending August 31, 2024 indicating appropriations in the 2024-25 budget, revenues and expenditures to date by funds and other related financial data.

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

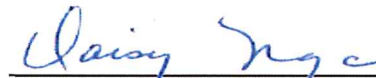
Respectfully submitted,



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Jose L. Dotres, Ed.D.  
Superintendent

**Prepared by:**



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Daisy Naya, C.P.A.  
Controller

**Reviewed by:**



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Ron Y. Steiger  
Chief Financial Officer

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

**Unaudited  
Monthly Financial Report for the Period Ending  
August 2024**

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**The School Board of Miami-Dade County, Florida**  
**Statement of Operations (Unaudited)**  
**GENERAL FUND (\$000)**  
**Nine Weeks Ended August 31, 2024**

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	\$ 1,049,479	\$ -	\$ 84,175	\$ 169,529	16%	\$ 177,783	\$ (8,254)	(5%)
FEDERAL SOURCES	13,600	-	2,167	2,387	18%	395	1,992	504%
LOCAL SOURCES	2,767,951	-	5,903	9,673	0%	7,873	1,800	23%
TRANSFERS IN	210,407	-	6,129	13,161	6%	12,219	942	8%
<b>TOTAL REVENUES</b>	<b>\$ 4,041,437</b>	<b>\$ -</b>	<b>\$ 98,374</b>	<b>\$ 194,750</b>	<b>5%</b>	<b>\$ 198,270</b>	<b>\$ (3,520)</b>	<b>(2%)</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 2,853,599	\$ -	\$ 196,787	\$ 311,560	11%	\$ 222,084	\$ 89,476	40%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	174,653	-	11,138	19,364	11%	16,833	2,531	15%
TRANSPORTATION	83,125	-	5,014	9,641	12%	9,739	(98)	(1%)
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 3,111,377</b>	<b>\$ -</b>	<b>\$ 212,939</b>	<b>\$ 340,565</b>	<b>11%</b>	<b>\$ 248,656</b>	<b>\$ 91,909</b>	<b>37%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	484,776	-	46,887	78,466	16%	78,401	65	0%
SCHOOL ADMINISTRATION	224,225	-	15,316	28,470	13%	25,118	3,352	13%
COMMUNITY SERVICES	31,520	-	1,529	3,513	11%	2,892	621	21%
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 3,851,898</b>	<b>\$ -</b>	<b>\$ 276,671</b>	<b>\$ 451,014</b>	<b>12%</b>	<b>\$ 355,067</b>	<b>\$ 95,947</b>	<b>27%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 36,813	\$ -	\$ 3,282	\$ 6,003	16%	\$ 4,823	\$ 1,180	24%
INSTRUCTIONAL STAFF TRAINING	11,662	-	804	1,874	16%	1,154	720	62%
INSTRUCTION RELATED TECHNOLOGY	42,717	-	3,285	6,981	16%	6,331	650	10%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 91,192</b>	<b>\$ -</b>	<b>\$ 7,371</b>	<b>\$ 14,858</b>	<b>16%</b>	<b>\$ 12,308</b>	<b>\$ 2,550</b>	<b>21%</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 3,943,090</b>	<b>\$ -</b>	<b>\$ 284,042</b>	<b>\$ 465,872</b>	<b>12%</b>	<b>\$ 367,375</b>	<b>\$ 98,497</b>	<b>27%</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 15,536	\$ -	\$ 1,003	\$ 2,124	14%	\$ 2,057	\$ 67	3%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	87,871	-	3,490	10,322	12%	10,645	(323)	(3%)
ADMINISTRATIVE TECHNOLOGY SERVICES	3,513	-	85	404	12%	177	227	128%
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 106,920</b>	<b>\$ -</b>	<b>\$ 4,578</b>	<b>\$ 12,850</b>	<b>12%</b>	<b>\$ 12,879</b>	<b>\$ (29)</b>	<b>(0%)</b>
<b>CENTRAL ADMINISTRATION</b>								
<b>SCHOOL BOARD</b>								
BOARD OFFICE	\$ 4,304	\$ -	\$ 436	\$ 790	18%	\$ 722	\$ 68	9%
BOARD ATTORNEY	4,332	-	271	618	14%	575	43	7%
OTHER (includes inspector general & independent auditors)	1,875	-	64	180	10%	133	47	35%
<b>GENERAL ADMINISTRATION</b>								
SUPERINTENDENT'S OFFICE	944	-	84	159	17%	153	6	4%
OTHER GENERAL ADMINISTRATION	8,944	-	820	1,728	19%	1,424	304	21%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 20,399</b>	<b>\$ -</b>	<b>\$ 1,675</b>	<b>\$ 3,475</b>	<b>17%</b>	<b>\$ 3,007</b>	<b>\$ 468</b>	<b>16%</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 4,070,409</b>	<b>\$ -</b>	<b>\$ 290,295</b>	<b>\$ 482,197</b>	<b>12%</b>	<b>\$ 383,261</b>	<b>\$ 98,936</b>	<b>26%</b>
FACILITIES & CAPITALIZED EQUIPMENT	50,934	-	4,194	8,309	16%	7,815	494	6%
DEBT SERVICE (includes interest expense)	6,430	-	-	-	0%	127	(127)	(100%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,127,773</b>	<b>\$ -</b>	<b>\$ 294,489</b>	<b>\$ 490,506</b>	<b>12%</b>	<b>\$ 391,203</b>	<b>\$ 99,303</b>	<b>25%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (86,336)</b>	<b>\$ -</b>	<b>\$ (196,115)</b>	<b>\$ (295,756)</b>		<b>\$ (192,933)</b>	<b>\$ (102,823)</b>	
<b>Beginning Fund Balance</b>	<b>379,085</b>	<b>-</b>						
<b>Less: Rebudgets, Reserves, Encumbrances &amp; Commitments</b>	<b>(92,823)</b>	<b>-</b>						
<b>Unappropriated Fund Balance</b>	<b>\$ 199,926</b>	<b>\$ -</b>						

(1) This represents the adopted budget approved by the School Board on September 11, 2024.  
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, 2024**

Description	Adopted Budget 2024-25 <sup>(3)</sup>	Amended Budget	Current Month Actual	Year-To-Date Actual 2024-25	%	Commitment and Encumbrance	Actual vs Adopted Budget	%	Year-To-Date Actual 2023-24 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)		
<b>REVENUES</b>													
Local Optional Millage	\$ 810,147	\$ -	\$ 23	\$ 23	(1)	0%	N/A	\$ (810,124)	(100%)	\$ -	\$ 23	-	
PECO Revenues	49,418	-	4,095	8,190	17%	N/A	(41,228)	(83%)	7,725	465	6%		
Interest	28,638	-	3,897	8,216	29%	N/A	(20,422)	(71%)	7,213	1,003	14%		
Transfers-in (Interfund)	-	-	-	-	-	N/A	-	-	-	-	-		
Sale of Bonds and Other Revenues	-	-	-	-	-	N/A	-	-	-	-	-		
Misc Revenue	53,327	-	123	135	0%	N/A	(53,192)	(100%)	3,200	(3,065)	(96%)		
<b>Total</b>	<b>\$ 941,530</b>	<b>\$ -</b>	<b>\$ 8,138</b>	<b>\$ 16,564</b>	<b>2%</b>	<b>N/A</b>	<b>\$ (924,966)</b>	<b>(98%)</b>	<b>\$ 18,138</b>	<b>\$ (1,574)</b>	<b>(9%)</b>		
Beginning Fund Balance	1,059,515												
Total Beginning Fund Balance & Budgeted Revenues	\$ 2,001,045	\$ -										Current Available Balance	
<b>EXPENDITURES</b>													
Sites/Site Improvements	\$ 74,896	\$ -	\$ 590	\$ 1,130	(2)	2%	\$ 11,718	\$ 62,048	83%	\$ 1,514	\$ (384)	(25%)	
Buildings & Additions	343,543	-	1,206	1,719	(2)	1%	41,091	300,733	88%	2,036	(317)	(16%)	
Renovations	1,014,137	-	14,226	19,774	(2)	2%	164,775	829,588	82%	14,627	5,147	35%	
Original & Additional Equipment	33,364	-	1,274	1,542	(2)	5%	7,467	24,355	73%	1,973	(431)	(22%)	
Other	49,182	-	-	2	0%	342	48,838	99%	32	(30)	(94%)		
Transfers-out	430,252	-	6,129	57,661	13%	-	372,591	87%	57,114	547	1%		
<b>Total</b>	<b>\$ 1,945,374</b>	<b>\$ -</b>	<b>\$ 23,425</b>	<b>\$ 81,828</b>	<b>4%</b>	<b>\$ 225,393</b>	<b>\$ 1,638,153</b>	<b>84%</b>	<b>\$ 77,296</b>	<b>\$ 4,532</b>	<b>6%</b>		
Excess (Deficiency) of Revenues Over Expenditures	(1,003,844)		\$ (15,287)	\$ (65,264)								\$ (59,158)	\$ (6,106)
Projected Ending Balance	\$ 55,671											-	

(1)-(2) Refer to accompanying "Notes to Monthly Financial Report."  
(3) This represents the adopted budget approved by the School Board on September 11, 2024.  
(4) The Statement of Operations is shown with comparative totals for fiscal year 2023-24.  
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, 2024**

Description	Adopted	Amended	Current	Year-To-Date	Variance					Year-To-Date	Difference	%
	2024-25	2024-25	Month	Actual	Projected	Favorable	(Unfavorable)	%	Actual	Increase/	Increase/	
	Budget <sup>(5)</sup>	Budget	Actual	2024-25	%	Annual	%		2023-24 <sup>(4)</sup>	(Decrease)	(Decrease)	
<b>REVENUES</b>												
<b>Local Sources:</b>												
Food Sales	\$ 1,500	\$ -	\$ 71	\$ 82	5%	\$ 1,500	100%	\$ -	0%	\$ 67	\$ 15	22%
Interest	1,662	-	248	532	32%	1,662	100%	-	0%	439	93	21%
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>3,162</b>	<b>-</b>	<b>319</b>	<b>614</b>	<b>19%</b>	<b>3,162</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>506</b>	<b>108</b>	<b>21%</b>
<b>State Sources:</b>												
State Reimbursements	1,467	-	123	245	17%	1,467	100%	-	0%	255	(10)	(4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total State Sources</b>	<b>1,467</b>	<b>-</b>	<b>123</b>	<b>245</b>	<b>17%</b>	<b>1,467</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>255</b>	<b>(10)</b>	<b>(4%)</b>
<b>Federal Sources:</b>												
Federal Reimbursement	179,500	-	10,985	12,976 (1)	7%	179,500	100%	-	0%	11,332	1,644	15%
Value of Fed. Commodities Received	12,500	-	956	1,840 (3)	15%	12,500	100%	-	0%	1,188	652	55%
Cash in Lieu of Donated Foods	1,430	-	60	60	4%	1,430	100%	-	0%	59	1	-
Commodity Rebate	250	-	-	-	0%	250	100%	-	0%	7	(7)	(100%)
<b>Total Federal Sources</b>	<b>193,680</b>	<b>-</b>	<b>12,001</b>	<b>14,876</b>	<b>8%</b>	<b>193,680</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>12,586</b>	<b>2,290</b>	<b>18%</b>
<b>Total Revenues</b>	<b>\$ 198,309</b>	<b>\$ -</b>	<b>\$ 12,443</b>	<b>\$ 15,735</b>	<b>8%</b>	<b>\$ 198,309</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 13,347</b>	<b>\$ 2,388</b>	<b>18%</b>
Beginning Fund Balance	\$ 59,552	-	-	-	-	\$ 59,552	100%	-	-	-	-	-
<b>Beginning Fund Balance &amp; Budgeted/Projected Revenue</b>	<b>\$ 257,861</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 257,861</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	\$ 100,000	\$ -	\$ 5,448	\$ 5,665 (2)	6%	\$ 100,000	100%	\$ -	0%	\$ 5,630	\$ 35	1%
Federal Commodities	12,500	-	1,025	1,996 (2) (3)	16%	12,500	100%	-	0%	1,952	44	2%
Other Nonfood Supplies	7,000	-	483	603 (2)	9%	7,000	100%	-	0%	451	152	34%
Salaries	60,106	-	2,121	3,569	6%	60,106	100%	-	0%	3,443	126	4%
Fringes	33,223	-	1,845	3,534	11%	33,223	100%	-	0%	3,293	241	7%
Energy Services	10,005	-	836	1,672	17%	10,005	100%	-	0%	1,484	188	13%
Purchased Services	8,401	-	848	1,329	16%	8,401	100%	-	0%	887	442	50%
Material & Supplies	865	-	59	87	10%	865	100%	-	0%	168	(81)	(48%)
Capital Outlay	3,000	-	510	862	29%	3,000	100%	-	0%	309	553	179%
Indirect Cost	3,292	-	156	296	9%	3,292	100%	-	0%	315	(19)	(6%)
<b>Total Expenditures</b>	<b>\$ 238,392</b>	<b>\$ -</b>	<b>\$ 13,331</b>	<b>\$ 19,613</b>	<b>8%</b>	<b>\$ 238,392</b>	<b>100%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 17,932</b>	<b>\$ 1,681</b>	<b>9%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (40,083)</b>	<b>\$ -</b>	<b>\$ (888)</b>	<b>\$ (3,878)</b>	<b>-</b>	<b>\$ (40,083)</b>	<b>-</b>	<b>-</b>	<b>\$ (4,585)</b>	<b>\$ 707</b>	<b>-</b>	<b>-</b>
Ending Restricted Fund Balance	\$ 19,469	-	-	-	-	\$ 19,469	-	-	-	-	-	-

For (1-3): Refer to accompanying "Notes to Monthly Financial Report".  
(4) The Statement of Operations is shown with comparative totals for fiscal year 2023-24.  
(5) This represents the adopted budget approved by the School Board on September 11, 2024.  
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 2024**

**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, 2024:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ -	\$ 189,286	\$ 189,286
Purchased Services	5,738,803	748,971,799	754,710,602
Energy Services	9,999	76,440,047	76,450,046
Materials & Supplies	436,794	21,391,104	21,827,898
Capital Outlay	339,147	4,612,886	4,952,033
Other	-	2,138,248	2,138,248
<b>Total</b>	<b>\$ <u>6,524,743</u></b>	<b>\$ <u>853,743,370</u></b>	<b>\$ <u>860,268,113</u></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, 2024:

Buildings and Additions	\$	\$5,123,617
Land		-
Improvements Other Than Buildings		584,828
Renovations		10,010,592
Equipment		-
<b>Total</b>	<b>\$</b>	<b><u>15,719,037</u></b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending August 2024**

**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 2024-2025, 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 first day of school was August 15, 2024.

The number of operating days in the current month was 16 and in August 2023 was 11.

Net encumbrances as of month end amounted to \$1,852,621 of which \$859,617 is attributable to Capital Outlay; \$140,644 is attributable to Material and Supplies; and \$852,360 is attributable to Purchased Services.

1. Federal Reimbursement claims are 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, 2024, the commodity inventory balance was \$1,506,325.

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

**Unaudited  
Explanation of Variances to the Monthly Financial Report  
for the Period Ending August 2024**

**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 2024, reimbursements to the General Fund through transfers-in amounted to \$13,161 consisting of \$8,190 and \$4,971 for charter school capital outlay, and property & casualty insurance, respectively.

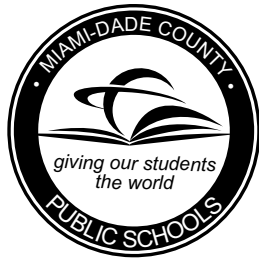
**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
August 2024**

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, and national origin, including actual or perceived shared ancestry or ethnic characteristics, or citizenship or residency in a country with a dominant religion or distinct religious identity.

**Title VII of the Civil Rights Act of 1964 as amended** - prohibits discrimination in employment on the basis of race, color, religion, sex, and national origin.

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of sex. 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 qualified students with disabilities.

**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, color, sex, gender, national origin, religion, marital status, or disability in public education.

**Florida Civil Rights Act of 1992** - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, pregnancy, 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 38 U.S.C. § 4312 (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 discrimination against students, employees, or applicants on the basis of age, citizenship status, color, disability, ethnic or national origin, FMLA, gender, gender identity, genetic information, linguistic preference, marital status, political beliefs, pregnancy, race, religion, sexual harassment, sexual orientation, social and family background, and any other legally prohibited basis. Retaliation for engaging in a protected civil rights activity is also prohibited.

**For additional information about Title IX or any other discrimination/harassment concerns, contact the U.S. Department of Education Office for Civil Rights or:**

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

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

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