

Business Operations
Ofelia San Pedro, Deputy Superintendent

SUBJECT: PROPOSED AMENDMENT OF SCHOOL BOARD RULES: INITIAL READING 6Gx13- 3D-1.021, INTERNAL FUND/SCHOOL ACTIVITIES – SPECIFIC PROCEDURES AND 6Gx13– 5C-1.061, MANAGEMENT OF FUNDS/SCHOOL ACTIVITIES – INTERNAL FUND ACCOUNTS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

This item is submitted for consideration by the Board to amend School Board Rule 6Gx13-3D-1.021, Internal Fund/School Activities – Specific Procedures and 6Gx13- 5C-1.061, Management of Funds/School Activities – Internal Fund Accounts, in order to update specific sections of the document, Manual of Internal Fund Accounting for Elementary and Secondary Schools, which is incorporated by reference and a part of this rule. The major updates include specification of the travel expenditure limits from internal fund sources and authorization to allow in-house field trips, initially requested by Board Member Ms. Evelyn Langlieb Greer, during the July 7th Innovation, Efficiency and Governmental Relations Committee meeting.

Attached are the Notice of Intended Action, the proposed amended rule and pages to the document, Manual of Internal Fund Accounting for Elementary and Secondary Schools. Changes to the current rule are indicated by underscoring words to be added and ~~striking through~~ words to be deleted.

Authorization of the Board is requested for the Superintendent to initiate rulemaking proceedings in accordance with the Administrative Procedure Act for the amendment of School Board Rule 6Gx13- 3D-1.021, Internal Fund/School Activities – Specific Procedures and 6Gx13- 5C-1.061, Management of Funds/School Activities – Internal Fund Accounts.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, authorize the Superintendent to initiate rulemaking proceedings in accordance with the Administrative Procedure Act to amend School Board Rule 6Gx13- 3D-1.021, Internal Fund/School Activities - Specific Procedures, and 6Gx13– 5C-1.061, Management of Funds/School Activities – Internal Fund Accounts and the pages to the document Manual of Internal Fund Accounting for Elementary and Secondary Schools, which is incorporated by reference and made part of this rule.

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on November 16, 2005, its intention to amend School Board Rules 6Gx13- 3D-1.021, Internal Fund/School Activities - Specific Procedures, and 6Gx13- 5C-1.061, Management of Funds/School Activities – Internal Fund Accounts, and pages of the document, Manual of Internal Fund Accounting for Elementary and Secondary Schools, which is incorporated by reference and a part of this rule, at its meeting of January 18, 2006.

PURPOSE AND EFFECT: To amend sections of the document, Manual of Internal Fund Accounting for Elementary and Secondary Schools, in order to correct specific pages and update the Travel and Field Trips procedures with new language.

SUMMARY: The proposed major updates include specification of the travel expenditure limits from internal fund sources and authorization to allow in-house field trips, initially requested by Board Member Ms. Evelyn Langlieb Greer, during the July 7th Innovation, Efficiency and Governmental Relations Committee meeting.

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: 1001.41(1)(2); 1001.42(22); 1001.43(10), F.S.

LAW IMPLEMENTED INTERPRETED, OR MADE SPECIFIC: 1001.43(2); 1001.51(11); 1011.07; 717.1035; 717.113, F.S.; 6A- 1.085; 6A-1.087 FAC

IF REQUESTED, A HEARING WILL BE HELD DURING THE BOARD MEETING OF January 18, 2006, which begins at 1:00 p.m., in the School Board Auditorium, 1450 N.E. Second Avenue, Miami, Florida 33132. Persons requesting such a hearing or who wish to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), F.S., must do so in writing by December 13, 2005, to the Superintendent of Schools, Room 912, at the same address.

ANY PERSON WHO DECIDES TO APPEAL THE DECISION made by The School Board of Miami-Dade County, Florida, with respect to this action will need to ensure the preparation of a verbatim record of the proceedings, including the testimony and evidence upon which the appeal is to be based. (Section 286.0105, Florida Statutes)

A COPY OF THE PROPOSED AMENDED RULE is available to the public for inspection and copying at cost in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132

Originator: Ms. Connie Pou
Supervisor: Ms. Ofelia San Pedro
Date: November 8, 2005

Non-salaried Accounts**INTERNAL FUND/SCHOOL ACTIVITIES – SPECIFIC PROCEDURES**

The specific procedures to be followed regarding the accounting and management of funds generated by school activities are contained in the **Manual of Internal Fund Accounting for Elementary and Secondary Schools**, which is incorporated by reference in this rule and is a part hereof. The **Manual of Internal Fund Accounting for Elementary and Secondary Schools** is on file in the Office of Board Recording Secretary and in the Citizen Information Center.

Specific Authority: 1001.41(1)(2); 1001.42(22); 1001.43(10) F.S.
Law Implemented, Interpreted, or Made Specific: 1001.43(2); 1001.51(11); 1011.07;
717.1035; 717.113 F.S.; 6A-1.085; 6A-1.087 FAC

History THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
Repromulgated: 12-11-74
Amended: 5-4-83; 12-7-83; 12-11-85; 8-20-86; 8-22-90; 1-9-91; 9-4-91; 4-22-92; 5-12-99; 8-22-01; 3-17-04; 7-13-05

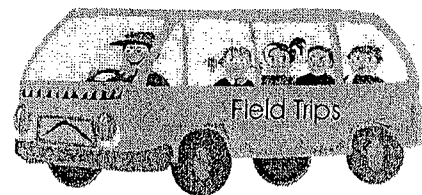
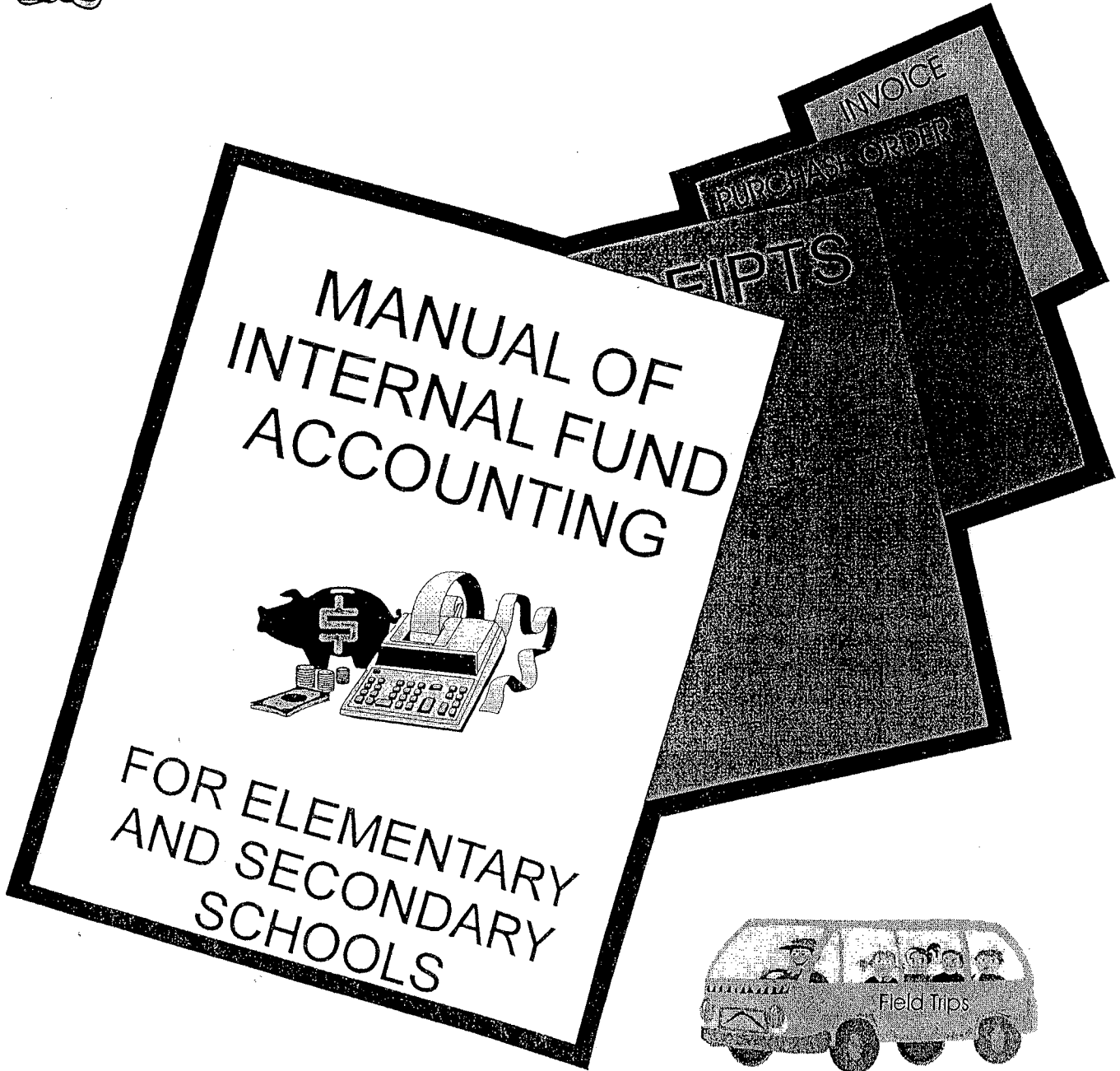
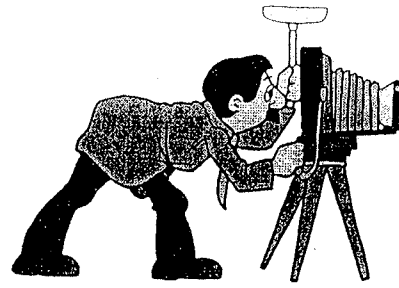
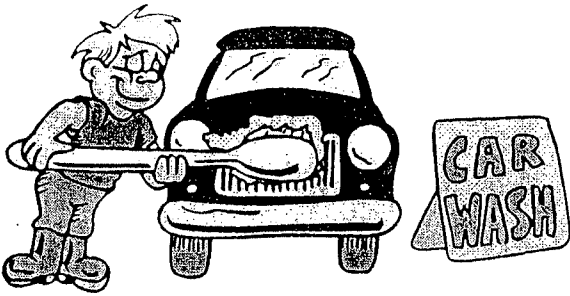
Activities

MANAGEMENT OF FUNDS/SCHOOL ACTIVITIES – INTERNAL FUND ACCOUNTS

The specific procedures to be followed regarding the accounting and management of funds generated by school activities are contained in the **Manual of Internal Fund Accounting for Elementary and Secondary Schools**, which is incorporated by reference in Board Rule 6Gx13- 3D-1.021, **Internal Fund/School Activities – Specific Procedures**. This manual is on file in the Office of Board Recording Secretary and the Citizen Information Center.

Specific Authority: 1001.41(1)(2); 1001.42(22); 1001.43 (10) F.S.
Law Implemented, Interpreted, or Made Specific: 1001.43(2); 1001.51(11); 1011.07;
717.1035; 717.113 F.S. 6A-1.85; 6A-1.87 FAC

History THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
Repromulgated: 12-11-74
Emergency Amendment: 12-9-81
Amended: 2-17-82; 5-4-83; 3-17-04; 7-13-05



OFFICE OF THE CONTROLLER

~~Final Reading: July 13, 2005~~

Initial Reading: November 16, 2005

School Board Rules: 6Gx13- 3D-1.021

6Gx13- 5C-1.061



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

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Dr. Martin Karp
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Dr. Rudolph F. Crew
Superintendent of Schools

Ms. Ofelia San Pedro
Deputy Superintendent, Business Operations

Mr. Martin A. Berkowitz
Chief Financial Officer

Ms. Connie Pou, Controller



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Collection of Money

- b. Record computer receipt number on the respective *Recap of Collections (FM-1004)* form.
 - c. Staple the yellow copies of the *Official Teachers' Receipts (FM-0976)* to the *Recap of Collections (FM-1004)* forms and a computer generated receipt to the green receipt (copy) of the last receipt issued that corresponds to the collection submitted, **(or)** manually write the computer generated receipt number on the green copy of the last receipt issued that corresponds to the collection submitted.
 6. The treasurer will then prepare the deposit and retain the collection packages, each including a copy of the computer generated receipt, *Recap of Collections (FM-1004)* form, and supporting official receipts, when applicable. Deposit packages must be filed monthly in sequential order.
- C. The treasurer must control the distribution of all *Official ~~Employee~~Teacher's Receipt Books (FM-0976)*, *Student/Volunteer Receipt Books (FM-1002)*, and vendor receipts by means of *Serialized Forms and Ticket Distribution Log (FM-0990)*.
1. Employees, students, or authorized volunteers will sign for individual receipt books and/or vendor receipts, upon issuance and return of same.
 2. The treasurer will maintain the distribution log and is responsible for ascertaining that all forms signed out during the year are accounted for by preparing the *Pre-numbered Forms Inventory (FM-3564)* form at the end of the fiscal year.
 3. Pre-numbered receipt books are identified by letter and number series, and the *Serialized Form and Ticket Distribution Log (FM-0990)* should contain the following:
 - a. Receipt type
 - b. Number Series
 - c. Value

Section II
Chapter 5
Expenditures/Disbursements

1. The issuance of checks made payable to "Cash" is prohibited.
 2. The issuance of blank checks is prohibited.
 3. No checks should be made payable to the paying school.
 4. A check made payable to an employee who is also an authorized signer on the account must be signed by authorized signers other than himself/herself.
- F. A properly completed *Check Requisition Form* (FM-0992), including all signatures, is required to initiate all disbursements.
- G. All disbursements must have proper documentation in the form of an original vendor invoice or equivalent documentation as provided by the vendor. Where a vendor cannot produce a second "original" of a missing invoice, request a mailed copy of the original and note on it "received as original." The following forms of documentation to support payments made are not allowed:
1. Monthly statements
 2. Packing slips
 3. Faxed copies of invoices
- H. Advanced payment "in full" to commercial vendors who require advanced payment for items/services procured is not permitted unless the items/services procured are essential to support curriculum instruction.
1. Advanced payment "in full" for school sponsored field trips when required by the vendor to reserve seating/accommodations may be made at the principal's discretion. If the vendor has a "No Refunds" policy, advance payment "in full" can only be made if the vendor's policy has been communicated to the participating students/parents/guardians on the *Field Trip Permission Form* (FM-2431).
 2. Advanced payment is permitted to other government agencies and public institutions for printed materials.

Section III
Chapter 9
Instructional Materials and Educational Support

- a. Document the replenishment with the accumulated invoices/receipts. Repeat this procedure each time petty cash funds must be replenished.
- b. At the end of fiscal year, the petty cash fund must be closed out as follows:
 - 1) All invoices/receipts currently on-hand and unreported will be attached to the "initial" Petty Cash Advance check requisition.
 - 2) Remaining cash on hand will be re-deposited into Internal Fund 9 Account or may be expended by purchasing allowable items (i.e., stamps/postage, gasoline for lawn equipment, etc.)
 - 3) Attach receipt for deposit to "initial" check requisition.
 - 4) Post receipt number and amount deposited on "copy" of the check requisition.
 - 5) Amount of cash deposited plus attached invoices/receipts must total original advance.

IV. GENERAL PROCEDURES – PREPARING ON-LINE PURCHASE REQUISITIONS

- A. To obtain the advance from the school's tax-dollar discretionary funds to establish the Fund 9 Program in the Internal Fund, a purchase requisition must be created on-line using the following structure: Fund 0100, Object 1143, Location # (xxxx), Program 0000, and fFunction 1000. The advance must be electronically approved through MSAF using Buyer ID "R" (Refer to Chapter 7 in the MSAF Budget/Finance/Purchasing Systems Manual).

2. To change or correct a Purchase Requisition, refer to Chapter 5 of the Budget/Finance/Purchasing System Manual.
 3. If an error has been noted after the reimbursement check was received from the District, a correction can be made the next time a "T" Purchase Requisition is prepared for replenishment.
 - a. Add or deduct the amount of the correction from the total dollar amount of the line item of the same funding structure.
 - b. The incorrect expenditure must be referenced in the comment section of the "RCM" screen on the line of the same funding structure, documenting the requisition number, check number, and the amount that is added or deducted from the line total.
- C. To return money to the school's discretionary budget, the following procedures apply:
1. If a vendor issues a refund to the school for a Fund 9 expenditure previously submitted in a "T" PO for reimbursement, the money received must be credited back to the original expenditure budget structure.
 - a. The check from the vendor must be recorded in the Fund 9 function, and must be deposited with the day's receipts. *(A note should be made on the computer-generated receipt stating that this revenue is a "Refund" from the vendor and why the refund resulted.)*
 - b. Once the deposited vendor's check clears the bank, the treasurer shall complete the *Return of Monies Overclaimed to Fund 9 Account Expenditures* (FM-23025426), issue an Internal Fund check made payable to the School Board of Miami-Dade County for the amount refunded by the vendor, and send these items to the district's Office of Treasury Management to be credited back to the respective budget structure.

Section III
Chapter 11
Community School Program

- C. All expenditures utilizing community school funds must be originated by the assistant principal for community education.
 - 1. All disbursements will be processed by the school treasurer in accordance with Internal Fund policies and procedures as set forth in **Section II, Chapter 5 – Disbursements** of this manual.
 - 2. Membership fees to warehouse-type of retailers (i.e., Costco, BJ's, etc.) are allowed to be paid from Community School revenue.
 - 3. Additional requirements for processing disbursements specifically for community school activities are set forth in the Community School Procedures manual, and must be followed.
- D. Community School Fee functions must be zeroed out at the end of the fiscal year by transmitting the balance of fees in the accounts to the district. Ending balances in Community School Program activity functions carry over to the next fiscal year. Negative (deficit) balances in Community School Program functions must not result.
- E. Transfers of revenue from Community School Program functions to other Internal Fund Program functions are not allowed.

III. TYPICAL COMMUNITY SCHOOL PROGRAM FUNCTIONS AND GENERAL PROCEDURES

- A. The procedures for completing and maintaining the monthly reports and transmittals for community school activities are outlined in the Community School Procedures manual.
- B. All revenue associated with community schools is deposited and recorded in the Internal Fund of the sponsoring school. The school treasurer shall record all

financial transactions in the respective functions available under the Internal Fund Community School Program (5010¹) as directed in the Community School Procedures manual.

Section IV
Chapter 1
Field Trips

- senior class activities (i.e., prom, gradnite/gradbash, senior class award banquets, etc.) and graduation expenses.
2. The principal must approve the extra amount collected to ascertain that it is reasonable.
 3. All Internal Fund policies and procedures regarding fundraising activities apply to these allowed field trip fundraisers.
- F. Students shall not be denied the privilege of participating in a field trip or school activity because of financial need. Provisions shall be made, when necessary, to finance the field trip through fundraising activities. At the principal's discretion, available funds in the Trust Program (5004) Special Purpose (0458) function may also be used for this purpose.
1. At the principal's discretion, the cost of trips to **educational/curriculum related competitions or athletic events in which students participating will do so in representation of the school** may also be paid from available funds in the General Program (5008) General Miscellaneous (0801) or General Donation (0812) functions.
 2. The expenditures that may be paid from these functions **are limited to registration fees, transportation, lodging, and a restricted advance for incidentals, not to include meals.**
- G. ~~No "in-house" field trips or entertainment for which students are charged a fee for admission or participation may be conducted on school grounds during normal school hours. Such activities, if approved by the principal, must be made available to students at the expense of the school. When an authorized field trip is scheduled to take place on school grounds, in order to minimize risk to students and reduce cost, the in-house field trip must comply with the following (inclusive of all referenced Board Rules):~~
1. Meet educational objectives, be directly related to the curriculum or be necessary to the fulfillment of obligations to the athletic and activity programs (see Board Rule, 6Gx13- 6A-1.22, Field Trips).

2. Cannot be an entertainment form of event for which admission is charged (see Board Rule 6Gx13- 1D-1.07, Entertainment Sponsored by the School or Its Allied Organizations).
3. If as a result of having the field trip in-house a vendor will be coming to the school and have access to the school grounds when students are present, or have direct contact with students, the vendor will have to meet all the District's background-screening requirements.
4. Consideration should be given to ensure that the vendor would practice adequate care to avoid injury to students/school personnel or damage caused to the grounds or buildings by their equipment or personnel.
5. The principal or disignee must authorize the service to be provided by completing the *Agreement Form for Contracted Services (FM-2453)* as stipulated on Section II, Chapter 6 of this manual.

Additionally, all the rules regarding field trip funding and collections apply to in-house field trips.

- H. School Board official field trip forms (i.e., *Parent Permission Forms {FM-4573}*, *Field Trip Permission Request Forms {FM-2431}*, or *Field Trip Rosters {FM-3530}*) may only be used for approved school-sponsored field trips that are coordinated and will be paid for from school funds (either from Internal Fund or tax-dollar budget revenue).
- I. When teachers or school staff choose to sponsor/organize trips for students that are not part of the Miami-Dade County Public Schools curriculum, they are acting on their own and outside the scope of their employment. (Refer to the district's Field Trip Procedures Manual and Student Activities Handbook.)
 1. The use of any official Miami-Dade County Public Schools (M-DCPS) forms (i.e., *Parent Permission Forms {FM-4573}*, *Field Trip Permission Request Forms {FM-2431}*, or *Field Trip Rosters {FM-3530}*) by teachers and school staff for trips they are sponsoring on their own is prohibited.

Section IV
Chapter 10
Travel

I. GENERAL DESCRIPTION

The district's travel policies and procedures for eligible School Board employees and non-School Board employees who travel on official school business are stipulated in the Miami-Dade County Public Schools Travel Policies and Procedures Manual and must be adhered to accordingly. Travel expenditures allowable under District guidelines may be paid from tax dollar budget funds and school Internal Fund revenue when permitted and authorized. When travel expenditures will be paid from tax dollar budget funds, the payments will be processed by on-line purchase requisitions. Travel expenditures that will be paid from the school's Internal Fund must be processed by the treasurer in accordance with the policies and procedures stipulated in this chapter.

II. GENERAL POLICY

- A. In accordance with School Board Rule 6Gx13- 1C-1.08, employees are directed not to participate in trips paid by a vendor or potential vendor for the purpose of inspecting products or programs useful to the school district. Such trips, if deemed necessary by the school system, shall always be made at the school district's expense following procedures approved by the Superintendent of Schools or his/her designee.
- B. Allowable travel expenditures paid by the school are subject to all of the district's policies and procedures stipulated in the Miami-Dade County Public Schools Travel Policies and Procedures Manual.
 - 1. Close attention must be paid to travel eligibility and authorization requirements, eligible expenditures, limitations on types of expenditures, and the number of trips allowed to ensure that violation of policy does not result.
 - 2. Any district issued administrative directive(s) regarding travel policies and procedures must also be adhered to.
- C. Elementary and secondary schools shall budget funds from the Internal Fund General Program and/or available discretionary tax dollars to pay for allowable

travel expenditures for school faculty and staff attending professional, administrative workshops, seminars, conferences, etc. that are associated with staff professional development in relation to the educational curriculum or other official school business. Travel expenditures, **excluding registration fees**, paid from these ~~combined~~ funding Internal Fund sources shall not exceed the following maximum thresholds per fiscal year:

| | | |
|----|--|---------|
| 1. | Senior High Schools | \$3,500 |
| 2. | Vocational/Technical Centers | \$3,500 |
| 3. | Adult/Vocational Centers | \$3,500 |
| 4. | Middle Schools (including K-8 Centers) | \$3,000 |
| 5. | Elementary Schools | \$2,500 |
| 6. | Community Schools | \$1,500 |

D. Grants or donations from outside sources (i.e., private foundations, not-for-profit entities, etc.) received by schools that allow for funds to be used for travel expenditures are subject to limitations specified by the grant/donor, **if any**.

1. If no spending limits are stipulated by the grant/donor for travel expenditures, the established maximum travel limits for travel paid from school funds do not necessarily apply.
2. Allowable travel expenditures paid from private grants/donations **do not count** towards the maximum travel limits stipulated in paragraph "B"-"C" hereinabove.

E. The School Board's sales tax exemption may be applied towards allowable travel expenditures as long as the payment(s) is/are made directly to the vendors by the school with school funds via an Internal Fund or district issued check.

1. Authorized travel expenditures to be paid from school funds must be processed through the treasurer. The school treasurer shall provide vendors directly with the sales tax exemption certificate, as applicable. Only the principal and school treasurer may have custody of the sales tax

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

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

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex 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.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

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.

Revised 5/9/03