

Office of Superintendent of Schools
Board Meeting of March 17, 2010

March 3, 2010

Financial Services
Richard H. Hinds, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD
ENDING JANUARY 2010**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

The Monthly Financial Report for the period ending January 2010 is presented to the Board.

The report contains the Statement of Operations for the General, Food Service and Capital projects Funds, and portfolio statistics.

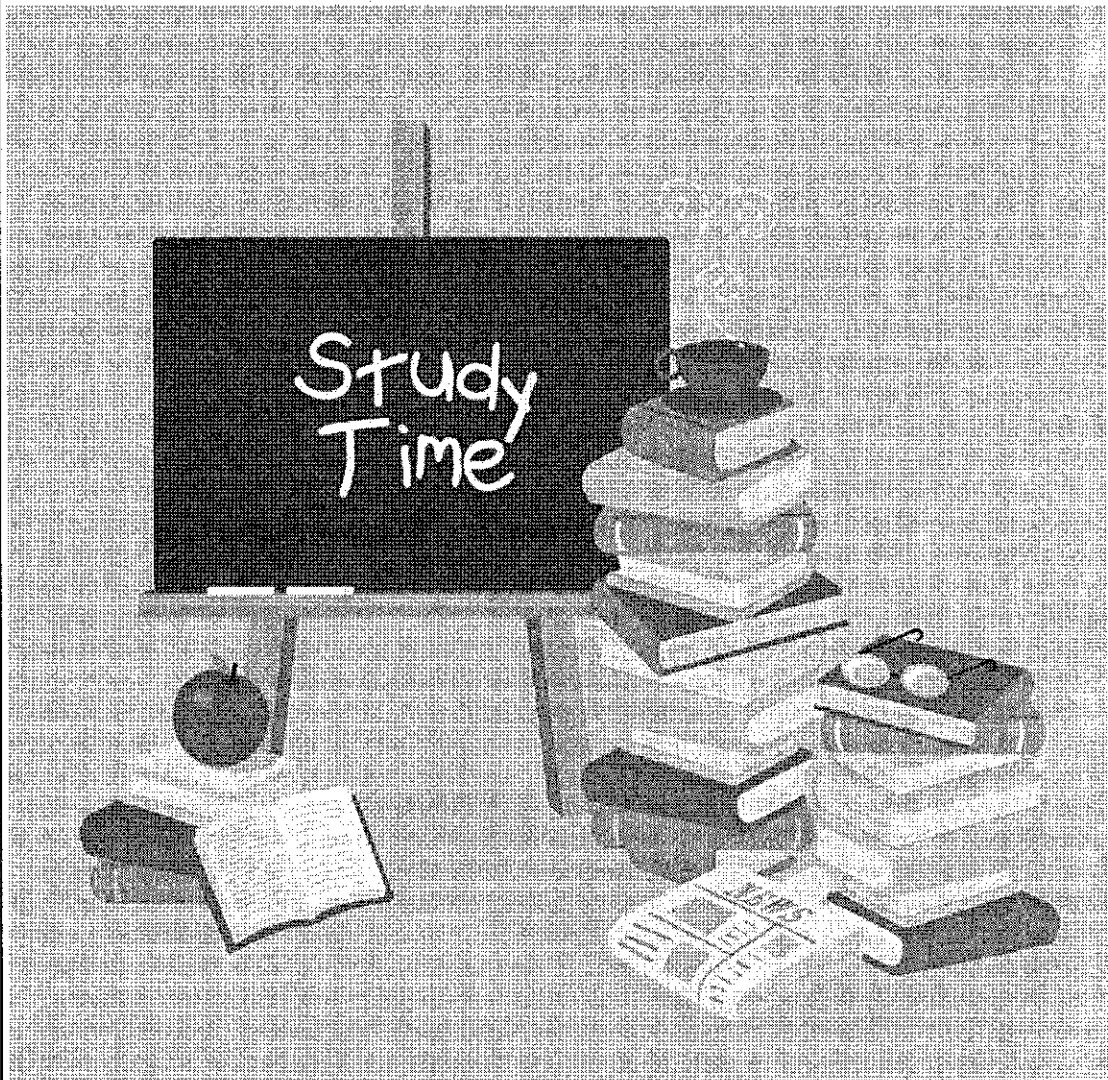
Copies of the Monthly Financial Report for the period ending January 2010 will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Monthly Financial Report for the period ending January 2010.

E-1

Miami-Dade County Public Schools

**Monthly Financial Report - *Unaudited*
For the Period Ending January 2010**



**Financial Services
Office of the Controller**

**Board Meeting of March 17, 2010
Board Item: E-1**

Miami-Dade County Public Schools

The School Board of Miami-Dade County, Florida

Dr. Solomon C. Stinson, Chair
Ms. Perla Tabares Hantman, Vice Chair
Mr. Agustin J. Barrera
Mr. Renier Diaz de la Portilla
Dr. Lawrence S. Feldman
Dr. Wilbert "Tee" Holloway
Dr. Martin S. Karp
Ms. Ana Rivas Logan
Dr. Marta Pérez

Superintendent of Schools

Mr. Alberto M. Carvalho

Student Advisor

Ms. Eboni Finley



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA


Unaudited
Monthly Financial Report for the Period Ending
January 2010

The Superintendent of Schools

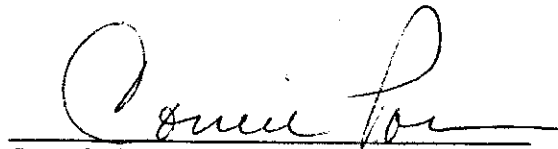
Presents: The Monthly Financial Report for the period ending January and the thirty-one weeks ending January 29, 2010 indicating appropriations in the 2009-10 budget, revenues and expenditures to date by funds and other related financial data.

Recommends: The report be accepted and placed on file.

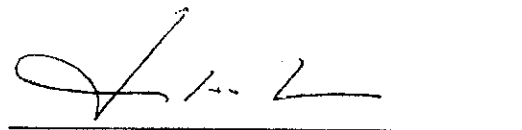
Respectfully submitted,


Alberto M. Carvalho
Superintendent

Prepared by:


Connie Pou, C.P.A.
Controller

Reviewed by:


Richard H. Hinds, Ed.D.
Chief Financial Officer

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
January 2010**

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The School Board of Miami-Dade County, Florida
Statement of Operations (Unaudited)
GENERAL FUND (\$000)
Thirty-one Weeks Ended January 29, 2010

Description	Adopted Budget	Amended Budget ⁽¹⁾	Current Month Actual	YTD Actual	% of YTD Actual to Amended Budget	Prior YTD Actual	Difference Increase/Decrease	% Increase/Decrease
REVENUES								
STATE SOURCES	\$ 986,983	\$ 951,032	\$ 56,049	\$ 630,410	66%	\$ 698,233	\$ (67,823)	(10%)
FEDERAL SOURCES	17,350	17,349	578	2,607	15%	3,763	(1,156)	(31%)
LOCAL SOURCES	1,434,168	1,439,690	64,361	1,086,954	74%	1,050,812	16,182	2%
TRANSFERS IN	176,507	176,507	3,618	41,349	23%	33,622	7,727	23%
TOTAL REVENUES	\$ 2,614,989	\$ 2,584,578	\$ 126,604	\$ 1,741,360	67%	\$ 1,786,430	\$ (45,070)	(3%)
EXPENDITURES								
SCHOOL LEVEL SERVICES								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,731,726	\$ 1,702,362	\$ 202,118	\$ 903,661	53%	\$ 985,520	\$ (81,859)	(8%)
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	74,669	75,724	7,366	36,564	48%	91,587	(55,023)	(60%)
TRANSPORTATION	74,965	70,906	9,072	44,514	63%	48,965	(4,471)	(9%)
TOTAL DIRECT SERVICES TO STUDENTS	\$ 1,881,360	\$ 1,848,992	\$ 218,516	\$ 984,739	53%	\$ 1,126,092	\$ (141,353)	(13%)
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	394,191	386,521	38,167	211,853	55%	219,178	(7,325)	(3%)
SCHOOL ADMINISTRATION	161,401	155,184	18,368	90,811	58%	101,237	(10,426)	(10%)
COMMUNITY SERVICES	31,635	28,069	3,023	15,998	57%	18,130	(2,132)	(12%)
TOTAL SCHOOL LEVEL SERVICES	\$ 2,468,607	\$ 2,419,766	\$ 278,074	\$ 1,303,401	54%	\$ 1,464,637	\$ (161,236)	(11%)
INSTRUCTIONAL SUPPORT SERVICES								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 17,409	\$ 17,248	\$ 1,931	\$ 9,659	57%	\$ 11,005	\$ (1,346)	(10%)
INSTRUCTIONAL STAFF TRAINING	10,286	9,303	303	2,233	24%	2,601	(368)	(14%)
INSTRUCTION RELATED TECHNOLOGY	27,511	27,532	2,902	16,490	60%	18,253	(1,763)	(10%)
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 55,206	\$ 54,083	\$ 5,136	\$ 28,382	53%	\$ 31,858	\$ (3,277)	(10%)
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	\$ 2,523,813	\$ 2,473,849	\$ 283,210	\$ 1,331,983	54%	\$ 1,496,495	\$ (164,513)	(11%)
BUSINESS SERVICES								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,840	\$ 12,741	\$ 1,052	\$ 6,688	52%	\$ 7,691	\$ (1,003)	(13%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	53,031	63,681	5,410	28,172	44%	30,688	(2,486)	(8%)
ADMINISTRATIVE TECHNOLOGY SERVICES	561	1,059	99	569	54%	623	(54)	(9%)
TOTAL BUSINESS SERVICES	\$ 66,432	\$ 77,481	\$ 6,561	\$ 35,429	46%	\$ 38,982	\$ (3,553)	(9%)
CENTRAL ADMINISTRATION								
SCHOOL BOARD	\$ 2,857	\$ 2,440	\$ 307	\$ 1,533	63%	\$ 1,635	\$ (102)	(6%)
BOARD OFFICE	2,656	2,447	249	1,245	51%	1,645	(400)	(24%)
BOARD ATTORNEY	1,495	1,405	187	856	61%	629	227	36%
OTHER (includes inspector general & independent auditors)	1,574	1,577	120	632	40%	643	(11)	(2%)
GENERAL ADMINISTRATION	4,278	4,172	466	2,770	65%	5,469	(2,699)	(49%)
TOTAL CENTRAL ADMINISTRATION	\$ 12,860	\$ 12,041	\$ 1,359	\$ 7,036	58%	\$ 10,021	\$ (2,985)	(30%)
SUB-TOTAL EXPENDITURES	\$ 2,603,505	\$ 2,563,371	\$ 291,130	\$ 1,374,448	54%	\$ 1,545,469	\$ (171,051)	(11%)
DEBT SERVICE (includes interest expense)	3,075	3,075	200	200	7%	3,193	(2,993)	(94%)
TRANSFERS OUT								
TOTAL EXPENDITURES	\$ 2,606,580	\$ 2,566,446	\$ 291,330	\$ 1,374,648	54%	\$ 1,548,662	\$ (174,044)	(11%)
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,409	\$ 18,132	\$ (164,726)	\$ 366,712		\$ 237,738	\$ 128,974	
Beginning Fund Balance	81,223	81,223						
Less: Rebudgets, Reserves, Encumbrances & Commitments	(23,087)	(23,087)						
Unappropriated Fund Balance	\$ 68,136	\$ 58,136	\$ 76,268	\$ 76,268				

(1) This represents the budget as amended at the School Board meeting on February 10, 2010.
Sources: Offices of the Controller and Budget Management

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

CAPITAL PROJECTS FUNDS
Thirty-one Weeks Ended January 29, 2010

Description	Adopted 2009-10 Budget ⁽³⁾		Amended Budget ⁽⁵⁾		Current Month Actual		Year-To-Date Actual 2009-10		Commitment and Encumbrance		Actual vs Amended Budget		Year-To-Date Actual ⁽⁴⁾ 2008-09		Difference Increase/Decrease		% Increase/Decrease
	Budget		Budget		Actual		Actual		%	Encumbrance	Actual vs Amended Budget	%	Actual		Increase/Decrease		
REVENUES																	
Local Optional Millage	\$ 379,392	\$ 379,392	\$ 379,392	\$ 14,887	\$ 288,656	(1)	76%	N/A	\$ (90,736)	(24%)	\$ 300,653	\$ (11,987)	(4%)				
PECO Revenues	18,984	18,984	1,154	13,114	69%	N/A	(5,870)	(31%)	23,899	(45%)							
Interest	3,098	3,098	162	947	31%	N/A	(2,151)	(69%)	11,693	(92%)							
Transfers-in (interfund)	133,929	135,357	451	451	0%	N/A	(134,906)	(100%)	24,273	(98%)							
Sale of Bonds and Other Revenues	211,065	210,235	104,000	105,380	50%	N/A	(104,856)	(50%)	2,995	3419%							
Misc Revenue	3,300	4,709	1,840	3,169	67%	N/A	(1,540)	(33%)	4,436	(29%)							
Total	\$ 743,772	\$ 751,775	\$ 122,494	\$ 411,717	55%	N/A	\$ (340,058)	(45%)	\$ 367,939	\$ 43,778	12%						
Beginning Fund Balance	\$ 582,226																
Total Beginning Fund Balance & Budgeted Revenues	\$ 1,311,994																
EXPENDITURES																	
Sites/Site Improvements	\$ 40,644	\$ 46,959	\$ 15,287	(2)	33%	6,409	25,263	54%	12,171	\$ 3,116	26%						
Buildings & Additions	367,030	400,627	3,796	75,805	(2)	19%	76,529	248,293	62%	167,986	(92,181)	(55%)					
Renovations	228,350	170,180	4,072	40,951	(2)	24%	67,230	61,999	36%	77,524	(36,573)	(47%)					
Original & Additional Equipment	69,201	69,049	6,072	32,991	(2)	48%	12,084	23,974	35%	55,295	(22,304)	(40%)					
Other	10,636	38,857	30,891	32,828	84%	705	5,324	14%	4,796	28,032	584%						
Transfers-out	537,679	539,107	28,619	196,625	36%	-	342,482	13,272	64%	183,353	7%						
Total	\$ 1,283,540	\$ 1,264,779	\$ 73,250	\$ 394,487	31%	\$ 162,957	\$ 707,335	56%	\$ 501,125	\$ (106,638)	(21%)						
Excess (Deficiency) of Revenues Over Expenditures	(\$ 503,772)																
Projected Ending Balance	\$ 88,454																

(1)-(2) Refer to accompanying "Notes to Monthly Financial Report."
(3) This represents the adopted budget approved by the School Board on September 9, 2009.
(4) The Statement of Operations is shown with comparative totals for fiscal year 2008-09.
(5) This represents the budget as amended at the School Board meeting on February 10, 2010.
Sources: Offices of the Controller and Budget Management

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

FOOD SERVICE FUND
Thirty-one Weeks Ended January 29, 2010

Description	Adopted	Amended	Current	Year-To-Date	Projected	Variance	Year-To-Date	Difference	% Increase/
	2009-10	2009-10	Month	Actual					
	Budget (b)	Budget (6)	Actual	2009-10	%	(Unfavorable)	2008-09	(Decrease)	(Decrease)
REVENUES									
Local Sources:									
Food Sales	\$ 38,720	\$ 32,132	\$ 3,084	\$ 18,135	56%	\$ (6,588)	\$ 21,446	\$ (3,311)	(15%)
Interest	100	19	5	16	84%	(81)	88	(72)	(82%)
Transfer-In/Other	-	-	-	-	100%	-	2	(2,000)	(100%)
Total Local Sources	38,820	32,151	3,089	18,151	56%	(6,668)	21,536	(3,385)	(16%)
State Sources:									
State Reimbursements	2,357	2,249	187	1,312	58%	(108)	1,375	(63)	(5%)
Other	15	-	-	-	0%	-	-	-	-
Total State Sources	2,372	2,249	187	1,312	58%	(108)	1,375	(63)	(5%)
Federal Sources:									
Federal Reimbursement	95,296	98,441	10,640	54,625	(1)	3,145	49,930	4,695	9%
Value of Fed. Commodities Received	7,059	6,165	1,362	4,064	(3)	(894)	4,339	(275)	(6%)
Commodity Rebate & Other	150	100	2	58	58%	(50)	118	(60)	(51%)
Total Federal Sources	102,505	104,706	12,004	58,747	56%	2,201	54,387	4,360	8%
Total Revenues	\$ 143,697	\$ 139,106	\$ 15,280	\$ 78,210	56%	\$ (4,576)	\$ 77,298	\$ 912	1%
Beginning Fund Balance	795	795			795	100%			
Beginning Fund Balance & Budgeted/Projected Revenue	144,492	139,901			139,901	100%			
EXPENDITURES									
Cost of Goods Used:									
Purchased Foods	\$ 50,650	\$ 49,310	\$ 5,185	\$ 27,341	(2)	1,340	\$ 27,507	\$ (166)	(1%)
Federal Commodities	6,250	6,165	542	3,305	(2,3)	85	2,814	491	17%
Commodities Processing Cost	75	61	-	61	(2)	14	80	(19)	(24%)
Other Nonfood Supplies	3,460	3,683	143	1,927	(2)	(223)	2,058	(131)	(6%)
Salaries	43,098	40,992	4,999	22,760	56%	2,106	24,504	(1,744)	(7%)
Fringes	23,601	24,127	2,203	13,194	55%	(526)	12,826	368	3%
Energy Services	6,251	5,629	185	3,274	58%	622	3,618	(344)	(10%)
Purchased Services	5,258	4,395	295	2,333	53%	863	2,597	(264)	(10%)
Material & Supplies	956	764	73	460	60%	192	528	(66)	(13%)
Capital Outlay	300	100	20	79	79%	200	69	10	14%
Indirect Cost	3,533	3,381	346	1,868	55%	152	1,906	(38)	(2%)
Total Expenditures	\$ 143,432	\$ 138,607	\$ 13,991	\$ 76,602	55%	\$ 4,825	\$ 78,507	\$ (1,905)	(2%)
Excess (Deficiency) of Revenues Over Expenditures	\$ 265	\$ 499	\$ 1,289	\$ 1,608	\$ 499	\$ 2,817			
Projected Ending Balance	\$ 1,060	\$ 1,294			\$ 1,294				

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2008-2009.

(5) This represents the adopted budget approved by the School Board on September 9, 2009.

(6) This represents the budget as amended at the School Board meeting on February 10, 2010.

Sources: Offices of the Comptroller, Budget Management and Food & Nutrition.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
January 2010**

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 encumbrances by expenditure type in the General Fund for the period ending January 29, 2010:

Employee Benefits	\$	18,413,203
Purchased Services		63,472,816
Energy Services		47,810,236
Materials & Supplies		2,970,133
Capital Outlay		2,247,333
Other		<u>1,185,077</u>
Total	\$	<u>136,098,798</u>

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 January 29, 2010:

Buildings and Additions	\$	18,064,381
Land		45,925
Improvements Other Than Buildings		1,557,913
Renovations		6,140,886
Equipment		<u>-</u>
Total	\$	<u>25,809,105</u>

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
January 2010**

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.

Average daily student participation of breakfasts and lunches increased 1.19% compared to 2008-09 fiscal year. The number of operating days in the current month was 18 and year-to-date was 96 as compared to 98 in the prior year.

Net encumbrances as of month end amounted to \$190,927 of which \$1,763 is attributable to Capital Outlay; \$37,778 is attributable to Material and Supplies; \$151,386 is attributable to Purchased Services; and \$0 is attributable to Energy Services.

1. Federal Reimbursement claims are made on the basis of 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 Technical Assistance Note requires a reservation of fund balance for commodity inventory. At January 29, 2010, the commodity inventory balance was \$2,803,568.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
January 2010**

Explanation of Variances (\$ in thousands)

General Fund

Revenues

Transfers-in represent reimbursements to the General Fund from LOML (local optional millage levy) and PECO maintenance (capital funds) 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 January 2010, reimbursements to the General Fund through transfers-in amounted to \$41,349 consisting of \$12,286, \$7,935, and \$21,128 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

Expenditures

Overall expenditures continue to decline as a result of a concerted effort to curtail expenditures.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
January 2010 PORTFOLIO STATISTICS

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Portfolios: 1MIN0111, 1CHC0174, COPA0386, COPA0387, COPA0389, COPA0394, COPA3981, COPA398A, COPA0399, SERP0871, 2GOB0350, ERPEL322, MIAP0371, NMIN0391, NMSB0391, NMWB0391, TECHL322, 3SMP0800, 1PCA0101, 1TAN0110

	(2)	(3)	(4)	(5)	(6)				
	ALL FUNDS	POOLED CASH FUND	TAX ANTICIPATION NOTES	OTHER FUNDS	GENERAL OBLIGATION BONDS	MONEY MARKET POOL SCHOOLS	CHARTER SCHOOLS CAPITAL OUTLAY	EARLY RETIREMENT PLAN	COP'S ACQUISITION
INTEREST RECEIVED	321,184	104,310	68,109	406	-	15,078	-	-	133,282
NET EARNINGS	308,318	142,491	78,525	406	1,818	11,142	-	14,157	59,778
AVERAGE DAILY PORTFOLIO	1,382,373,814	721,165,269	175,005,056	33,139,282	13,017,871	18,745,769	4,994,782	12,502,429	403,813,357
YIELD(1)	0.26%	0.23%	0.53%	0.01%	0.16%	0.70%	- %	1.33%	0.17%
END PORTFOLIO BALANCE	1,235,849,499	561,979,774	175,021,234	33,025,383	12,987,822	18,793,647	4,803,661	12,217,446	417,020,534
WEIGHTED AVERAGE YIELD AT MONTH END	0.36%	0.41%	0.54%	0.03%	0.30%	0.79%	0.04%	1.37%	0.20%
WEIGHTED AVERAGE DAYS TO MATURITY	210	150	315	1	321	967	1	737	211

- 1 State of Florida Local Government Investment Pool Yielding .17% Net of Fees
- 2 Payroll and Vendor Accounts Interest Float Included in Pooled Cash Fund
- 3 Tax Anticipation Note \$150,000,000 balance GF Investments
- 4 Master Equipment/Technology Leases & City of Miami Law Enforcement Escrow Account
- 5 Early Retirement Plan - Additional \$13,800,876.26 invested in Equity Securities
- 6 Certificates of Participation - Acquisition & Lease Payment Proceeds for the 2000A thru 2009B Issues

SOURCE: OFFICE OF TREASURY MANAGEMENT

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
January 2010**

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	Are 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.

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.

American 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.