

Office of Superintendent of Schools
Board Meeting of June 16, 2010

June 2, 2010

Financial Services
Richard H. Hinds, Chief Financial Officer

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

The Monthly Financial Report for the period ending April 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.

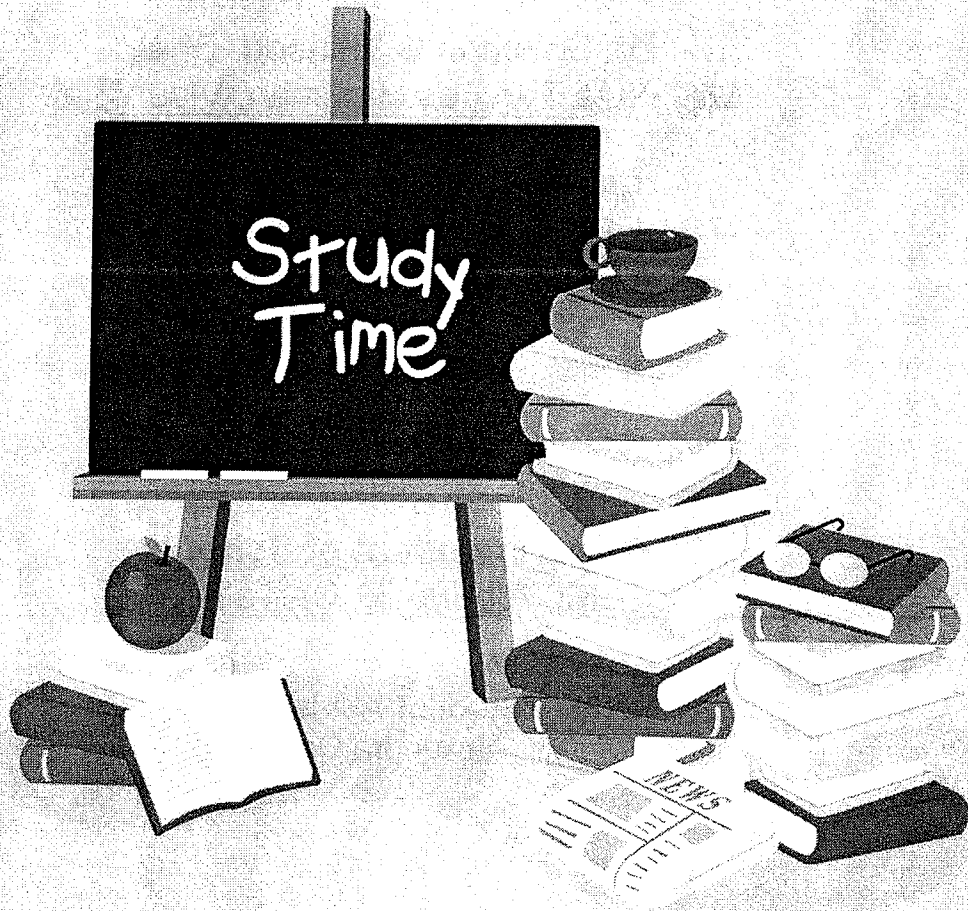
Copies of the Monthly Financial Report for the period ending April 2010 will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

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

E-1

Miami-Dade County Public Schools

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



**Financial Services
Office of the Controller**

**Board Meeting of June 16, 2010
Board Item: E-1**

Miami-Dade County Public Schools

The School Board of Miami-Dade County, Florida

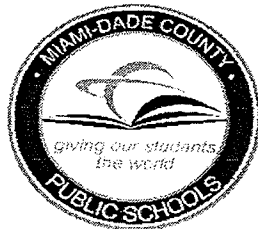
Dr. Solomon C. Stinson, Chair
Ms. Perla Tabares Hantman, Vice Chair
Mr. Agustin J. Barrera
Mr. Renier Diaz de la Portilla
Dr. Lawrence S. Feldman
Dr. Wilbert "Tee" Holloway
Dr. Martin S. Karp
Ms. Ana Rivas Logan
Dr. Marta Pérez

Superintendent of Schools

Mr. Alberto M. Carvalho

Student Advisor

Ms. Alexandra Garfinkle



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA


Unaudited
Monthly Financial Report for the Period Ending
April 2010

The Superintendent of Schools

Presents: The Monthly Financial Report for the period ending April and the forty-four weeks ending April 30, 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,



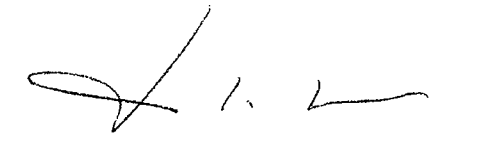
Alberto M. Carvalho
Superintendent

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
April 2010**

TABLE OF CONTENTS

Statement of Operations – General Fund.....	1
Statement of Operations – Capital Projects Funds	2
Statement of Operations – Food Service Fund	3
Notes to Monthly Financial Report	4-5
Explanation of Variances.....	6
Portfolio Statistics	7
Glossary of Terms.....	8

The School Board of Miami-Dade County, Florida
 Statement of Operations (Unaudited)
 GENERAL FUND (\$000)
 Forty-four Weeks Ended April 30, 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	\$ 986,963	\$ 948,860	\$ 27,085	\$ 784,004	83%	\$ 886,258	\$ (102,255)	(12%)
FEDERAL SOURCES	17,350	16,349	2,914	6,761	41%	8,159	(1,398)	(17%)
LOCAL SOURCES	1,434,169	1,432,161	90,951	1,249,118	87%	1,298,781	(49,663)	(4%)
TRANSFERS IN	176,507	176,507	29,351	121,642	69%	94,522	27,120	29%
TOTAL REVENUES	\$ 2,514,989	\$ 2,573,877	\$ 150,301	\$ 2,181,525	84%	\$ 2,287,721	\$ (126,196)	(6%)
EXPENDITURES								
SCHOOL LEVEL SERVICES								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,731,726	\$ 1,713,183	\$ 148,713	\$ 1,350,526	79%	\$ 1,440,909	\$ (90,383)	(6%)
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	74,689	66,840	5,340	52,636	79%	130,996	(78,360)	(60%)
TRANSPORTATION	74,965	82,232	6,933	65,168	79%	67,795	(2,627)	(4%)
TOTAL DIRECT SERVICES TO STUDENTS	\$ 1,881,380	\$ 1,862,255	\$ 160,986	\$ 1,468,330	79%	\$ 1,639,700	\$ (171,370)	(10%)
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	394,191	374,879	27,006	296,638	79%	310,554	(13,916)	(4%)
SCHOOL ADMINISTRATION	161,401	161,466	13,197	130,229	81%	141,832	(11,603)	(8%)
COMMUNITY SERVICES	31,635	28,002	2,358	23,973	86%	26,762	(2,789)	(10%)
TOTAL SCHOOL LEVEL SERVICES	\$ 2,468,607	\$ 2,426,602	\$ 203,547	\$ 1,919,170	79%	\$ 2,118,848	\$ (199,678)	(9%)
INSTRUCTIONAL SUPPORT SERVICES								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 17,409	\$ 17,939	\$ 2,876	\$ 15,922	89%	\$ 15,394	\$ 528	3%
INSTRUCTIONAL STAFF TRAINING	10,286	4,849	241	3,067	63%	3,498	(431)	(12%)
INSTRUCTION RELATED TECHNOLOGY	27,511	28,598	2,144	22,774	80%	25,307	(2,533)	(10%)
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 55,206	\$ 51,386	\$ 5,261	\$ 41,763	81%	\$ 44,199	\$ (2,436)	(6%)
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	\$ 2,523,813	\$ 2,477,988	\$ 208,808	\$ 1,960,933	79%	\$ 2,163,047	\$ (202,114)	(9%)
BUSINESS SERVICES								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,840	\$ 12,229	\$ 840	\$ 9,609	79%	\$ 11,442	\$ (1,833)	(16%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	53,031	53,802	3,747	38,952	72%	40,910	(1,958)	(5%)
ADMINISTRATIVE TECHNOLOGY SERVICES	961	967	73	784	81%	841	(57)	(7%)
TOTAL BUSINESS SERVICES	\$ 66,832	\$ 66,998	\$ 4,660	\$ 49,345	74%	\$ 53,193	\$ (3,848)	(7%)
CENTRAL ADMINISTRATION SCHOOL BOARD								
BOARD OFFICE	\$ 2,857	\$ 2,476	\$ 216	\$ 2,216	89%	\$ 2,238	\$ (22)	(1%)
BOARD ATTORNEY	2,656	2,789	187	1,759	63%	1,844	(85)	(5%)
OTHER (includes inspector general & independent auditors)	1,495	1,271	58	1,049	83%	994	55	6%
GENERAL ADMINISTRATION SUPERINTENDENT'S OFFICE	1,574	1,572	91	896	57%	946	(52)	(5%)
OTHER GENERAL ADMINISTRATION	4,278	4,446	369	3,869	87%	6,568	(2,699)	(41%)
TOTAL CENTRAL ADMINISTRATION	\$ 12,860	\$ 12,554	\$ 921	\$ 9,789	78%	\$ 12,592	\$ (2,803)	(22%)
SUB-TOTAL EXPENDITURES	\$ 2,603,505	\$ 2,557,540	\$ 214,389	\$ 2,020,067	79%	\$ 2,228,832	\$ (208,765)	(9%)
DEBT SERVICE (includes interest expense)	3,075	353	-	238	67%	2,728	(2,490)	(91%)
TOTAL EXPENDITURES	\$ 2,606,580	\$ 2,557,893	\$ 214,389	\$ 2,020,305	79%	\$ 2,231,560	\$ (211,255)	(9%)
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,409	\$ 15,984	\$ (64,088)	\$ 141,220		\$ 56,161	\$ 85,059	
Beginning Fund Balance	81,223	81,223						
Less: Rebudgets, Reserves, Encumbrances & Commitments	(23,087)	(23,087)						
Unappropriated Fund Balance	\$ 66,545	\$ 74,120						

(1) This represents the budget as amended at the School Board meeting on May 12, 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
Forty-four Weeks Ended April 30, 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	
								%	%								
REVENUES																	
Local Optional Millage	\$	379,392	\$	379,392	\$	21,564	\$	332,265	(1)	88%	\$	(47,127)	\$	369,565	\$	(37,300)	(10%)
PECO Revenues		18,984		18,984		1,353		16,867		89%		(2,117)		35,992		(19,125)	(53%)
Interest		3,098		2,273		191		1,448		64%		(825)		12,978		(11,530)	(89%)
Transfers-in (Interfund)		133,929		140,900		-		451		0%		(140,449)		24,273		(23,822)	(98%)
Sale of Bonds and Other Revenues		211,065		230,380		-		105,380		46%		(125,000)		314,007		(208,627)	(66%)
Misc Revenue		3,300		4,762		1,245		4,417		93%		(345)		5,972		(1,555)	(26%)
Total	\$	749,768	\$	776,691	\$	24,353	\$	460,828		59%	\$	(315,863)	\$	762,787	\$	(301,959)	(40%)
Beginning Fund Balance		562,226		575,421													
Total Beginning Fund Balance & Budgeted Revenues	\$	1,311,994	\$	1,352,112													
EXPENDITURES																	
Sites/Site Improvements	\$	40,644	\$	38,968	\$	2,197	\$	20,006	(2)	51%	\$	3,746	\$	16,617	\$	3,389	20%
Buildings & Additions		367,030		397,081		22,818		118,139	(2)	30%		35,040		250,084		(131,945)	(53%)
Renovations		228,350		186,599		13,483		67,338	(2)	36%		49,609		102,135		(34,797)	(34%)
Original & Additional Equipment		69,201		72,188		4,047		45,654	(2)	63%		4,473		79,469		(33,815)	(43%)
Other		10,636		38,086		214		33,611		88%		148		15,873		17,738	112%
Transfers-out		537,679		544,650		69,967		329,993		61%		214,657		391,034		(61,041)	(16%)
Total	\$	1,253,540	\$	1,277,572	\$	112,726	\$	614,741		48%	\$	93,016	\$	855,212	\$	(240,471)	(28%)
Excess (Deficiency) of Revenues Over Expenditures		(503,772)		(500,881)		(88,373)		(153,913)									
Projected Ending Balance	\$	58,454	\$	74,540													

Current Available Balance

(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 May 12, 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
Forty-four Weeks Ended April 30, 2010

Description	Adopted 2009-10 Budget (5)	Amended 2009-10 Budget (6)	Current Month Actual	Year-To-Date Actual 2009-10	Projected Annual (6)	% Annual (6)	Variance Favorable (Unfavorable)	% (Unfavorable)	Year-To-Date Actual (4) 2008-09	Difference Increase/ (Decrease)	% Increase/ (Decrease)
REVENUES											
Local Sources:											
Food Sales	\$ 38,720	\$ 32,132	\$ 2,541	\$ 26,416	\$ 32,132	82%	\$ -	0%	\$ 31,120	\$ (4,704)	(15%)
Interest	100	19	14	50	50	263%	31	163%	105	(55)	(52%)
Other	-	-	1	6	6	-	6	-	8	(2,00)	(25%)
Total Local Sources	38,820	32,151	2,556	26,472	32,188	82%	37	0%	31,233	(4,761)	(15%)
State Sources:											
State Reimbursements	2,357	2,249	187	1,874	2,249	83%	-	0%	1,964	(90)	(5%)
Other	15	-	23	23	23	-	23	153%	-	23	-
Total State Sources	2,372	2,249	210	1,897	2,272	84%	-	0%	1,964	(67)	(3%)
Federal Sources:											
Federal Reimbursement	95,296	98,441	10,895	88,164	98,441	90%	-	0%	78,085	10,079	13%
Value of Fed. Commodities Received	7,059	6,165	450	5,301	6,165	86%	-	0%	5,757	(456)	(8%)
Commodity Rebate & Other	150	100	-	58	100	58%	-	0%	185	(127)	(69%)
Total Federal Sources	102,505	104,706	11,345	93,523	104,706	89%	-	0%	84,027	9,496	11%
Total Revenues	\$ 143,697	\$ 139,106	\$ 14,111	\$ 121,892	\$ 139,166	88%	\$ 37	0%	\$ 117,224	\$ 4,668	4%
Beginning Fund Balance	795	795			795	100%					
Beginning Fund Balance & Budgeted/Projected Revenue	144,492	139,901			139,961	100%					
EXPENDITURES											
Cost of Goods Used:											
Purchased Foods	\$ 50,650	\$ 49,310	\$ 4,687	\$ 42,672	\$ 49,310	87%	\$ -	0%	\$ 41,584	\$ 1,088	3%
Federal Commodities	6,250	6,165	495	5,160	6,165	84%	(2,3)	0%	4,728	432	9%
Commodities Processing Cost	75	61	-	61	61	100%	(2)	0%	115	(54)	(47%)
Other Nonfood Supplies	3,460	3,683	525	3,264	3,683	89%	(2)	0%	3,020	244	8%
Salaries	43,098	40,992	4,494	34,132	40,992	83%	(2)	0%	35,957	(1,825)	(5%)
Fringes	23,601	24,127	1,994	18,868	24,127	78%	(2)	0%	18,615	253	1%
Energy Services	6,251	5,629	472	4,681	5,629	83%	(2)	0%	5,164	(483)	(9%)
Purchased Services	5,258	4,395	234	3,211	4,395	73%	(2)	0%	3,590	(379)	(11%)
Material & Supplies	956	764	101	665	764	87%	(2)	0%	714	(49)	(7%)
Capital Outlay	300	100	-	82	100	82%	(2)	0%	43	39	91%
Indirect Cost	3,533	3,381	324	2,738	3,381	81%	(2)	0%	2,774	(36)	(1%)
Total Expenditures	\$ 143,432	\$ 138,607	\$ 13,326	\$ 115,534	\$ 138,607	83%	\$ -	0%	\$ 116,304	\$ (770)	(1%)
Excess (Deficiency) of Revenues Over Expenditures	\$ 265	\$ 499	\$ 785	\$ 6,358	\$ 559				\$ 920	\$ 5,438	
Ending Fund Balance	\$ 1,060	\$ 1,294		\$ 7,153	\$ 1,354						
Less: Reserved for Commodity Inventory and Encumbrances				(2,285)							
Unreserved Fund Balance				\$ 4,868							

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 Controller, Budget Management and Food & Nutrition.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
April 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 commitments and encumbrances by expenditure type in the General Fund for the period ending April 30, 2010:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 6,674,923	\$ 6,674,923
Purchased Services	3,334,390	55,435,644	58,770,034
Energy Services	787	48,046,878	48,047,665
Materials & Supplies	1,589,438	2,150,997	3,740,435
Capital Outlay	532,938	1,706,438	2,239,376
Other	2,650	569,423	572,073
	<hr/>	<hr/>	<hr/>
Total	\$ 5,460,203	\$ 114,584,303	\$ 120,044,506

Capital Projects Funds

These funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities and their components.

1. Local property tax revenue is recorded on a cash basis. Comparison of the cash receipt figure to the budgeted annual total will enable the reader to determine the status of collections.
2. Retainage accruals are reported under the following expenditure categories for the period ending April 30, 2010:

Buildings and Additions	\$	17,125,876
Land		45,925
Improvements Other Than Buildings		1,598,392
Renovations		6,118,395
Equipment		-
		<hr/>
Total	\$	24,888,588

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
April 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 2.53% compared to 2008-09 fiscal year. The number of operating days in the current month was 19 and year-to-date was 153 as compared to 150 in the prior year.

Net encumbrances as of month end amounted to \$89,810 of which \$90 is attributable to Capital Outlay; \$7,044 is attributable to Material and Supplies; \$82,676 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 April 30, 2010, the commodity inventory balance was \$2,185,217.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
April 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 April 2010, reimbursements to the General Fund through transfers-in amounted to \$121,642 consisting of \$80,870, \$11,689, and \$29,083 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
April 2010 PORTFOLIO STATISTICS

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Portfolios: 1MIN0111, 1CHC0174, COPA0381, COPA0387, COPA0389, COPA0394, COPA3981, COPA398A, COPA0399, TECHL322, SERP0871, 2GOB0350, ERPEL322, MIAP0371, NMIN0391, NMSB0391, NMWB0391, 3SMP0800, 1PCA0101, 1TAN0110

	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
	(2)	(3)	(4)	(5)	(6)				
INTEREST RECEIVED	498,681	142,396	296,877	256	11,279	12,540	37	-	35,296
NET EARNINGS	299,587	188,111	21,182	256	3,530	11,254	37	14,169	61,048
AVERAGE DAILY PORTFOLIO	901,040,998	485,497,026	31,675,620	21,778,845	12,911,600	18,927,617	3,199,890	11,017,460	316,032,941
YIELD(1)	0.39%	0.47%	0.81%	0.01%	0.33%	0.72%	0.01%	1.56%	0.24%
END PORTFOLIO BALANCE	896,984,719	482,400,345	25,000,000	21,778,845	10,502,663	18,627,408	3,199,890	11,543,839	323,931,729
WEIGHTED AVERAGE YIELD AT MONTH END	0.41%	0.47%	0.75%	0.01%	0.52%	0.76%	0.01%	1.45%	0.29%
WEIGHTED AVERAGE DAYS TO MATURITY	150	98	524	1	365	841	1	695	148

- 1 State of Florida Local Government Investment Pool Yielding .23 % Net of Fees
- 2 Payroll and Vendor Accounts Interest Float included in Pooled Cash Fund
- 3 Tax Anticipation Note \$25,000,000 balance GF Investments
- 4 Master Equipment/Technology Leases & City of Miami Law Enforcement Escrow Account
- 5 Early Retirement Plan - Additional \$15,461,526 invested in Equity Securities
- 6 Certificates of Participation - Acquisition & Lease Payment Proceeds for the 2000A thru 2009B Issues
- 7 Compensating balances of \$21 and \$3 million maintained with Wachovia and SunTrust banks due to high earning credits of .50% and .60% respectively, are not included in the portfolio's statistics

SOURCE: OFFICE OF TREASURY MANAGEMENT

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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