

Office of Superintendent of Schools
Board Meeting of July 14, 2010

June 30, 2010

Financial Services
Richard H. Hinds, Chief Financial Officer

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

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

The Monthly Financial Report for the period ending May 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.

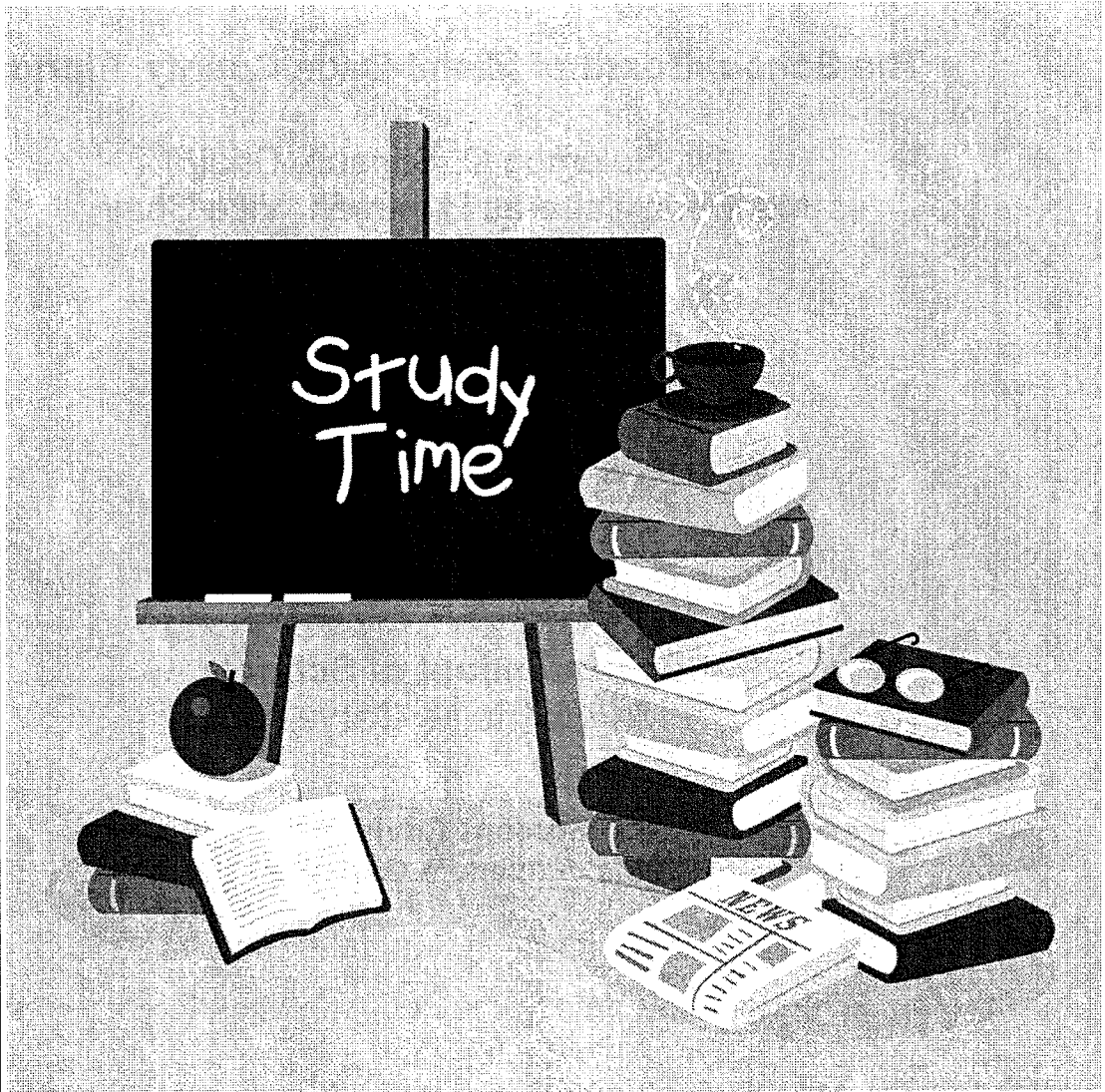
Copies of the Monthly Financial Report for the period ending May 2010 will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

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

E-1

Miami-Dade County Public Schools

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



**Financial Services
Office of the Controller**

**Board Meeting of July 14, 2010
Board Item: E-1**

Miami-Dade County Public Schools

The School Board of Miami-Dade County, Florida

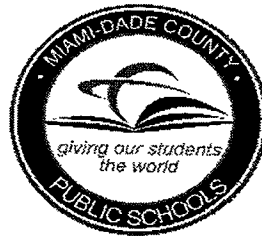
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Ms. Perla Tabares Hantman, Vice Chair
Mr. Agustin J. Barrera
Mr. Renier Diaz de la Portilla
Dr. Lawrence S. Feldman
Dr. Wilbert "Tee" Holloway
Dr. Martin S. Karp
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Dr. Marta Pérez

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
May 2010

The Superintendent of Schools

Presents: The Monthly Financial Report for the period ending May and the forty-eight weeks ending May 28, 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,



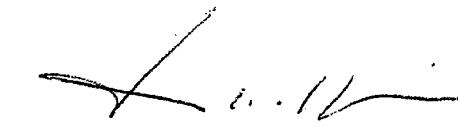
Alberto M. Carvalho
Superintendent

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
May 2010**

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The School Board of Miami-Dade County, Florida
Statement of Operations (Unaudited)
GENERAL FUND (\$000)
Forty-eight Weeks Ended May 28, 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	\$ 64,374	\$ 848,378	89%	\$ 949,965	\$ (101,587)	(11%)
FEDERAL SOURCES	17,350	16,349	566	7,327	45%	8,764	(1,437)	(16%)
LOCAL SOURCES	1,494,169	1,432,161	35,837	1,284,955	90%	1,347,689	(62,734)	(5%)
TRANSFERS IN	176,507	176,507	12,961	134,603	76%	103,124	31,479	31%
TOTAL REVENUES	\$ 2,614,989	\$ 2,573,877	\$ 113,738	\$ 2,275,263	88%	\$ 2,409,542	\$ (134,279)	(6%)
EXPENDITURES								
SCHOOL LEVEL SERVICES								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,731,726	\$ 1,713,183	\$ 145,011	\$ 1,495,537	87%	\$ 1,591,184	\$ (95,647)	(6%)
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	74,689	66,840	5,144	57,780	86%	144,179	(86,399)	(60%)
TRANSPORTATION	74,965	82,232	8,119	73,287	89%	75,762	(2,475)	(3%)
TOTAL DIRECT SERVICES TO STUDENTS	\$ 1,881,380	\$ 1,862,255	\$ 158,274	\$ 1,626,604	87%	\$ 1,811,125	\$ (184,521)	(10%)
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	394,191	374,879	30,608	327,246	87%	341,585	(14,339)	(4%)
SCHOOL ADMINISTRATION	161,401	161,466	12,904	143,133	89%	155,418	(12,285)	(8%)
COMMUNITY SERVICES	31,635	28,002	3,020	26,993	96%	29,869	(2,876)	(10%)
TOTAL SCHOOL LEVEL SERVICES	\$ 2,468,607	\$ 2,426,602	\$ 204,806	\$ 2,123,976	88%	\$ 2,337,997	\$ (214,021)	(9%)
INSTRUCTIONAL SUPPORT SERVICES								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 17,409	\$ 17,939	\$ 1,520	\$ 17,442	97%	\$ 16,977	\$ 465	3%
INSTRUCTIONAL STAFF TRAINING	10,286	4,849	268	3,335	69%	9,999	(6,664)	(67%)
INSTRUCTION RELATED TECHNOLOGY	27,511	28,598	2,086	24,860	87%	27,636	(2,776)	(10%)
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 55,206	\$ 51,386	\$ 3,874	\$ 45,637	89%	\$ 54,612	\$ (8,975)	(16%)
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES								
BUSINESS SERVICES	\$ 2,523,813	\$ 2,477,988	\$ 208,680	\$ 2,169,613	88%	\$ 2,392,609	\$ (222,996)	(9%)
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,840	\$ 12,229	\$ 797	\$ 10,406	85%	\$ 11,940	\$ (1,534)	(13%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	53,031	53,802	3,865	42,817	80%	44,249	(1,432)	(3%)
ADMINISTRATIVE TECHNOLOGY SERVICES	961	967	72	856	89%	913	(57)	(6%)
TOTAL BUSINESS SERVICES	\$ 66,832	\$ 66,998	\$ 4,734	\$ 54,079	81%	\$ 57,102	\$ (3,023)	(5%)
CENTRAL ADMINISTRATION								
SCHOOL BOARD	\$ 2,857	\$ 2,476	\$ 213	\$ 2,429	98%	\$ 2,440	\$ (11)	(0%)
BOARD OFFICE	2,656	2,789	173	1,932	69%	2,012	(80)	(4%)
OTHER (includes inspector general & independent auditors)	1,495	1,271	181	1,230	97%	1,185	45	4%
GENERAL ADMINISTRATION	1,574	1,572	96	992	63%	1,033	(41)	(4%)
SUPERINTENDENT'S OFFICE	4,278	4,446	366	4,235	95%	6,935	(2,700)	(39%)
OTHER GENERAL ADMINISTRATION	\$ 12,860	\$ 12,554	\$ 1,029	\$ 10,818	86%	\$ 13,605	\$ (2,787)	(20%)
TOTAL CENTRAL ADMINISTRATION	\$ 2,603,505	\$ 2,557,540	\$ 214,443	\$ 2,234,510	87%	\$ 2,463,316	\$ (228,806)	(9%)
SUB-TOTAL EXPENDITURES	3,075	353	-	238	67%	2,728	(2,480)	(91%)
DEBT SERVICE (includes interest expense)								
TRANSFERS OUT								
TOTAL EXPENDITURES	\$ 2,606,580	\$ 2,557,893	\$ 214,443	\$ 2,234,748	87%	\$ 2,466,044	\$ (231,296)	(9%)
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,409	\$ 15,984	\$ (100,705)	\$ 40,515		\$ (56,502)	\$ 97,017	
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-eight Weeks Ended May 28, 2010

Description	Adopted 2009-10 Budget ⁽³⁾		Amended Budget ⁽⁵⁾		Current Month Actual		Year-To-Date Actual		Commitment and Encumbrance		Actual vs Amended Budget		Year-To-Date Actual ⁽⁴⁾ 2008-09		Difference Increase/Decrease		% Increase/Decrease		
	Budget		Budget		Actual	2009-10 Actual	%	2008-09 Actual	%	Encumbrance	Budget	%	2008-09 Actual	%	Increase/Decrease	%	Increase/Decrease	%	
REVENUES																			
Local Optional Millage	\$	379,392	\$	379,392	\$	6,233	\$	338,498	(1)	89%	N/A	\$	(40,894)	(11%)	\$	379,253	(11%)	\$	(40,755)
PECO Revenues		18,984		18,984		1,353		18,220		96%	N/A		(764)	(4%)		37,245	(4%)		(19,025)
Interest		3,098		2,273		306		1,754		77%	N/A		(519)	(23%)		14,766	(23%)		(13,012)
Transfers-in (Interfund)		133,929		140,900		137,544		137,995		98%	N/A		(2,905)	(2%)		24,273	(2%)		113,722
Sale of Bonds and Other Revenues		211,065		230,380		-		105,380		46%	N/A		(125,000)	(54%)		314,007	(54%)		(208,627)
Misc Revenue		3,300		4,762		2		4,419		93%	N/A		(343)	(7%)		7,324	(7%)		(2,905)
Total		\$ 749,768		\$ 776,691		\$ 145,438		\$ 606,266		78%	N/A		\$ (170,425)	(22%)		\$ 776,868	(22%)		\$ (170,602)
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		\$ 38,988		149		\$ 20,155	(2)	52%	\$ 3,696		15,117	39%		18,082	39%		2,073
Buildings & Additions		367,030		397,081		3,998		122,137	(2)	31%	30,757		244,187	61%		287,460	61%		(165,323)
Renovations		228,350		186,599		512		67,850	(2)	36%	51,583		67,166	36%		111,402	36%		(43,552)
Original & Additional Equipment		69,201		72,188		2,980		48,698	(2)	67%	5,017		18,473	26%		84,132	26%		(35,434)
Other		10,636		38,086		-		33,547		88%	277		4,262	11%		16,333	11%		17,214
Transfers-out		537,679		544,650		151,142		481,135		88%	-		63,515	12%		403,205	12%		77,930
Total		\$ 1,253,540		\$ 1,277,572		\$ 158,781		\$ 773,522		61%	\$ 91,330		\$ 412,720	32%		\$ 920,614	32%		\$ (147,092)
Excess (Deficiency) of Revenues Over Expenditures		(503,772)		(500,881)		(13,343)		(167,256)											
Projected Ending Balance		\$ 58,454		\$ 74,540															

(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-eight Weeks Ended May 28, 2010

Description	Adopted	Amended	Current	Year-To-Date		Projected	Variance		Year-To-Date	Difference	% Increase/	
	2009-10 Budget (4)	2009-10 Budget (6)	Month Actual	Actual	2009-10		Annual	(Unfavorable)				2008-09
REVENUES												
Local Sources:												
Food Sales	\$ 38,720	\$ 32,132	\$ 2,555	\$ 28,971	90%	\$ 30,954	94%	\$ (1,178)	4%	\$ 35,216	6%	(18%)
Interest	100	19	1	51	268%	51	100%	32	168%	114	63	(55%)
Other	-	-	2	8	-	8	100%	8	-	18	(10,00)	(56%)
Total Local Sources	38,820	32,151	2,558	29,030	90%	31,013	94%	(1,138)	4%	35,348	(6,318)	(18%)
State Reimbursements	2,357	2,249	188	2,062	92%	2,249	92%	-	0%	2,228	(166)	(7%)
Other	15	-	-	23	-	23	100%	23	-	15	8	53%
Total State Sources	2,372	2,249	188	2,085	93%	2,272	92%	23	1%	2,243	(158)	(7%)
Federal Sources:												
Federal Reimbursement	95,296	98,441	11,907	100,071	(1) 102%	100,532	100%	2,091	2%	91,782	8,289	9%
Value of Fed. Commodities Received	7,059	6,165	282	5,583	(3) 91%	5,583	100%	(582)	(9%)	5,832	(249)	(4%)
Commodity Rebate & Other	150	100	6	64	64%	100	64%	-	0%	185	(121)	(65%)
Total Federal Sources	102,505	104,706	12,195	105,718	101%	106,215	100%	1,509	1%	97,799	7,919	8%
Total Revenues	\$ 143,697	\$ 139,106	\$ 14,941	\$ 136,833	98%	\$ 139,500	98%	\$ 394	0%	\$ 135,390	\$ 1,443	1%
Beginning Fund Balance	795	795				795	100%					
Beginning Fund Balance & Budgeted/Projected Revenue	144,492	139,901				140,295	100%					
EXPENDITURES												
Cost of Goods Used:												
Purchased Foods	\$ 50,650	\$ 49,310	\$ 4,748	\$ 47,420	(2) 95%	\$ 48,789	97%	\$ 521	1%	\$ 47,570	\$ (150)	(0%)
Federal Commodities	6,250	6,165	755	5,915	(2,3) 96%	6,165	96%	-	0%	5,604	311	6%
Commodities Processing Cost	75	61	-	61	(2) 100%	61	100%	-	0%	115	(54)	(47%)
Other Nonfood Supplies	3,460	3,683	940	4,204	(2) 114%	4,204	100%	(521)	(14%)	3,386	818	24%
Salaries	43,098	40,992	3,948	38,080	93%	40,689	94%	303	1%	40,875	(2,795)	(7%)
Fringes	23,601	24,127	1,912	20,780	88%	21,880	95%	2,247	9%	20,789	(9)	(0%)
Energy Services	6,251	5,629	470	5,151	92%	5,629	92%	-	0%	5,681	(530)	(9%)
Purchased Services	5,258	4,395	262	3,473	79%	3,696	94%	699	16%	3,869	(396)	(10%)
Material & Supplies	956	764	55	720	94%	764	94%	-	0%	768	(48)	(6%)
Capital Outlay	300	100	-	82	82%	200	41%	(100)	(100%)	43	39	91%
Indirect Cost	3,533	3,381	296	3,034	90%	3,235	94%	146	4%	3,121	(87)	(3%)
Total Expenditures	\$ 143,432	\$ 138,607	\$ 13,386	\$ 128,920	93%	\$ 135,312	95%	\$ 3,295	2%	\$ 131,821	\$ (2,901)	(2%)
Excess (Deficiency) of Revenues Over Expenditures	\$ 265	\$ 499	\$ 1,555	\$ 7,913		\$ 4,188				\$ 3,569	\$ 4,344	
Ending Fund Balance	\$ 1,060	\$ 1,294		\$ 8,708		\$ 4,983						
Less: Reserved for Commodity Inventory and Encumbrances				(2,285)								
Unreserved Fund Balance				\$ 6,423								

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
May 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 May 28, 2010:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 6,683,836	\$ 6,683,836
Purchased Services	1,389,101	51,407,846	52,796,947
Energy Services	10,837	47,775,423	47,786,260
Materials & Supplies	2,193,578	2,469,476	4,663,054
Capital Outlay	418,869	1,591,556	2,010,425
Other	6,060	317,256	323,316
	<u>4,018,445</u>	<u>110,245,393</u>	<u>114,263,838</u>
Total	\$ 4,018,445	\$ 110,245,393	\$ 114,263,838

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 May 28, 2010:

Buildings and Additions	\$	13,372,971
Land		47,438
Improvements Other Than Buildings		1,604,849
Renovations		5,962,397
Equipment		-
		<u>-</u>
Total	\$	20,987,655

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
May 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 2.92% compared to 2008-09 fiscal year. The number of operating days in the current month was 20 and year-to-date was 173 as compared to 174 in the prior year.

Net encumbrances as of month end amounted to \$87,674 of which \$17,092 is attributable to Capital Outlay; \$9,823 is attributable to Material and Supplies; \$60,759 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 May 28, 2010, the commodity inventory balance was \$1,712,549.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
May 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 May 2010, reimbursements to the General Fund through transfers-in amounted to \$134,603 consisting of \$88,739, \$13,042, and \$32,822 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
May 2010 PORTFOLIO STATISTICS

Portfolios: 1MIN0111, 1CHC0174, COPA0381, COPA0386, COPA0387, COPA0389, COPA0394, COPA398A, COPAQ399, SERP0871, 2GOB0350, ERPEL322, MIAP0371, NMIN0391, NMSB0391, NNWB0391, TECHL322, 3SMP0800, 1PCA0101, ITAND110

	(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	351,115	76,886	-	556	4,497	1,261	40	12,292	255,584
NET EARNINGS	431,688	166,819	15,625	556	4,011	12,383	40	13,369	218,886
AVERAGE DAILY PORTFOLIO	798,118,733	369,629,171	25,000,000	5,551,220	9,825,294	18,316,073	3,471,156	12,407,046	353,918,773
YIELD(1)	0.64%	0.53%	0.74%	0.12%	0.48%	0.80%	0.01%	1.27%	0.73%
END PORTFOLIO BALANCE	727,830,410	362,304,128	25,000,000	4,787,734	7,004,243	18,038,436	3,464,113	15,209,964	292,021,792
WEIGHTED AVERAGE YIELD AT MONTH END	0.41%	0.52%	0.75%	0.13%	0.27%	0.76%	0.01%	1.12%	0.21%
WEIGHTED AVERAGE DAYS TO MATURITY	130	92	493	1	1	809	1	613	86

1. State of Florida Local Government Investment Pool Yielding .27% Net of Fees
 2. Payroll and Vendor Accounts Interest Flat included in Pooled Cash Fund
 3. Tax Anticipation Note \$25,000,000.00 balance of GF investments
 4. Master Equipment/Technology Leases & City of Miami Law Enforcement Escrow Account
 5. Early Retirement Plan - Additional \$10,245,147 invested in Equity Securities
 6. Certificates of Participation - Acquisition & Lease Payment Proceeds for the 2000A thru 2009B Issues
 7. Compensating balances of \$24 million and \$3 million maintained with Wachovia and SunTrust banks due to the high earnings credits of .50% and .60% respectively, are not included in Portfolio's Statistics

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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