

Financial Services
Richard H. Hinds, Chief Financial Officer

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

COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

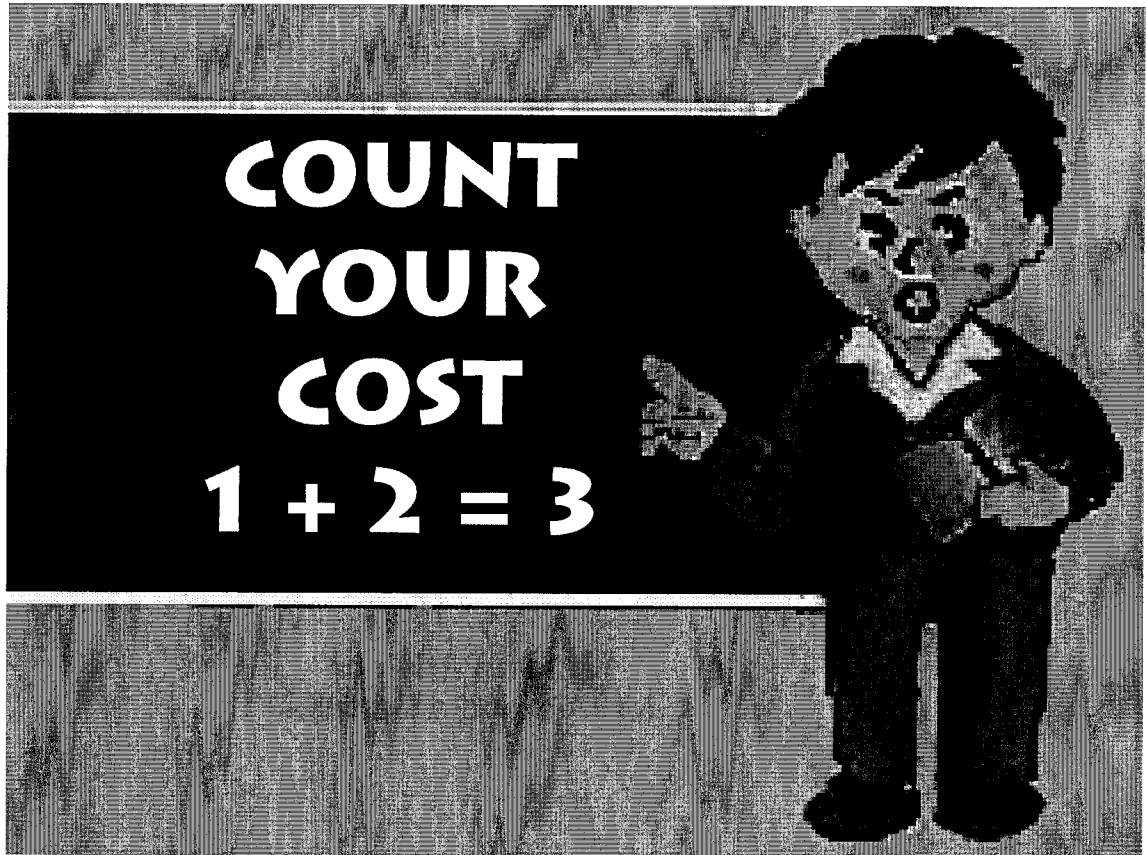
The Monthly Financial Report for the period ending October 2010 is presented to the Board.

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 October 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 October 2010.

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



**Financial Services
Office of the Controller**

Board Meeting of December 15, 2010

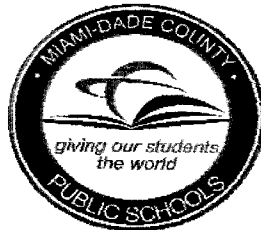
Miami-Dade County Public Schools

The School Board of Miami-Dade County, Florida

Ms. Perla Tabares Hantman, Chair
Dr. Lawrence S. Feldman, Vice Chair
Dr. Dorothy Bendross-Mindingall
Mr. Carlos L. Curbelo
Mr. Renier Diaz de la Portilla
Dr. Wilbert "Tee" Holloway
Dr. Martin Karp
Dr. Marta Pérez
Ms. Raquel A. Regalado

Superintendent of Schools
Mr. Alberto M. Carvalho

Student Advisor
Ms. Alexandra Garfinkle



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

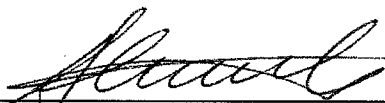
**Unaudited
Monthly Financial Report for the Period Ending
October 2010**

The Superintendent of Schools

Presents: The Monthly Financial Report for the period ending October and the eighteen weeks ending October 29, 2010 indicating appropriations in the 2010-11 budget, revenues and expenditures to date by funds and other related financial data.

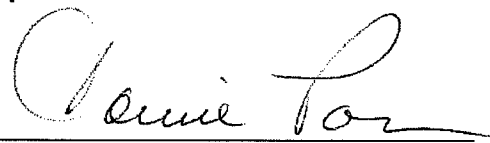
Recommends: The report be accepted and placed on file.

Respectfully submitted,



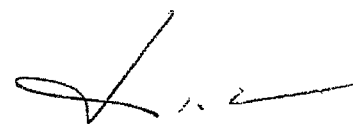
Alberto M. Carvalho
Superintendent

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
October 2010**

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

Description	Adopted Budget	Amended Budget ⁽¹⁾	Current Month		YTD Actual	% of YTD Actual to Amended Budget	Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
			Actual	Budget					
REVENUES									
STATE SOURCES	\$ 1,153,051	\$ -	\$ 104,337	\$ -	\$ 386,572	34%	\$ 449,985	\$ (63,413)	(14%)
FEDERAL SOURCES	17,457	-	156	-	504	3%	713	(209)	(29%)
LOCAL SOURCES	1,322,913	-	13,253	-	27,646	2%	28,605	(960)	(3%)
TRANSFERS IN	140,140	-	3,598	-	17,231	12%	30,405	(13,174)	(43%)
TOTAL REVENUES	\$ 2,633,561	\$ -	\$ 121,344	\$ -	\$ 431,953	16%	\$ 509,709	\$ (77,756)	(15%)
EXPENDITURES									
SCHOOL LEVEL SERVICES									
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,798,003	\$ -	\$ 154,743	\$ -	\$ 390,937	22%	\$ 367,260	\$ 3,657	1%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	42,074	-	5,079	-	16,163	38%	18,177	(2,014)	(11%)
TRANSPORTATION	72,032	-	7,550	-	21,510	30%	22,347	(837)	(4%)
TOTAL DIRECT SERVICES TO STUDENTS	\$ 1,912,109	\$ -	\$ 167,372	\$ -	\$ 428,610	22%	\$ 427,804	\$ 806	0%
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	349,556	-	33,434	-	104,247	30%	111,692	(7,445)	(7%)
SCHOOL ADMINISTRATION	166,274	-	13,669	-	44,184	27%	45,749	(1,565)	(3%)
COMMUNITY SERVICES	32,441	-	2,851	-	7,370	23%	7,578	(209)	(3%)
TOTAL SCHOOL LEVEL SERVICES	\$ 2,460,380	\$ -	\$ 217,326	\$ -	\$ 584,411	24%	\$ 592,823	\$ (8,412)	(1%)
INSTRUCTIONAL SUPPORT SERVICES									
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 17,371	\$ -	\$ 1,879	\$ -	\$ 5,092	33%	\$ 5,222	\$ 470	9%
INSTRUCTIONAL STAFF TRAINING	3,821	-	249	-	1,152	30%	1,487	(335)	(23%)
INSTRUCTION RELATED TECHNOLOGY	26,666	-	2,484	-	7,431	28%	9,271	(1,840)	(20%)
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 47,858	\$ -	\$ 4,412	\$ -	\$ 14,275	30%	\$ 15,980	\$ (1,705)	(11%)
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	\$ 2,508,238	\$ -	\$ 221,738	\$ -	\$ 598,686	24%	\$ 608,803	\$ (10,117)	(2%)
BUSINESS SERVICES									
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 13,509	\$ -	\$ 837	\$ -	\$ 4,312	32%	\$ 3,680	\$ 432	11%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	49,016	-	3,009	-	14,316	29%	16,715	(2,399)	(14%)
ADMINISTRATIVE TECHNOLOGY SERVICES	961	-	77	-	282	29%	302	(20)	(7%)
TOTAL BUSINESS SERVICES	\$ 63,486	\$ -	\$ 3,923	\$ -	\$ 18,910	30%	\$ 20,697	\$ (1,987)	(10%)
CENTRAL ADMINISTRATION									
SCHOOL BOARD	\$ 2,876	\$ -	\$ 227	\$ -	\$ 640	28%	\$ 865	\$ (25)	(3%)
BOARD OFFICE	2,396	-	198	-	694	28%	657	37	6%
OTHER (includes Inspector general & independent auditors)	1,505	-	56	-	169	11%	457	(288)	(63%)
GENERAL ADMINISTRATION	1,131	-	76	-	280	26%	331	(41)	(12%)
SUPERINTENDENT'S OFFICE	4,446	-	411	-	1,520	34%	1,524	(4)	(0%)
OTHER GENERAL ADMINISTRATION	12,324	-	967	-	3,513	29%	3,834	(321)	(8%)
TOTAL CENTRAL ADMINISTRATION	\$ 2,584,048	\$ -	\$ 226,628	\$ -	\$ 621,109	24%	\$ 633,534	\$ (12,425)	(2%)
DEBT SERVICE (includes interest expense)	1,370	-	37	-	108	8%	-	108	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,585,418	\$ -	\$ 226,665	\$ -	\$ 621,217	24%	\$ 633,534	\$ (12,317)	(2%)
Excess (Deficiency) of Revenues Over Expenditures	\$ 48,143	\$ -	\$ (105,321)	\$ -	\$ (189,264)				
Beginning Fund Balance	131,732	-	-	-	-	-	-	-	-
Less: Rebudgets, Reserves, Encumbrances & Commitments	(47,953)	-	-	-	-	-	-	-	-
Unappropriated Fund Balance	\$ 131,922	\$ -	\$ -	\$ -	\$ (189,264)				

(1) This represents the adopted budget approved by the School Board on September 7, 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
Eighteen Weeks Ended October 29, 2010

Description	Adopted 2010-11 Budget ⁽³⁾	Amended Budget	Current		Year-To-Date Actual 2010-11	Commitment and Encumbrance %	Actual vs Adopted Budget	Year-To-Date Actual ⁽⁴⁾ 2009-10	Difference Increase/ (Decrease)	%							
			Month Actual	Year-To-Date Actual													
REVENUES																	
Local Optional Millage	\$ 304,237	\$ -	\$ 2,856	\$ 3,091	(1)	1%	N/A	\$ (301,146)	2,761	330	(99%)	\$	2,761	\$	330	12%	
PECO Revenues	28,702	-	1,192	4,780		17%	N/A	(23,922)	9,727	(4,947)	(83%)	\$	9,727	\$	(4,947)	(51%)	
Interest	1,011	-	57	317		31%	N/A	(694)	612	(295)	(69%)	\$	612	\$	(295)	(48%)	
Transfers-in (Interfund)	-	-	-	-	-	-	N/A	-	-	-	-	\$	-	\$	-	-	-
Sale of Bonds and Other Revenues	24,640	-	692	692		3%	N/A	(23,948)	1,380	(688)	(97%)	\$	1,380	\$	(688)	(50%)	
Misc Revenue	7,548	-	20	28		0%	N/A	(7,520)	1,083	(1,055)	(100%)	\$	1,083	\$	(1,055)	(97%)	
Total	\$ 366,138	\$ -	\$ 4,817	\$ 8,908		2%	N/A	\$ (357,230)	\$ 15,563	\$ (6,656)	(98%)	\$	\$ 15,563	\$	\$ (6,656)	(43%)	
Beginning Fund Balance	492,567	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Beginning Fund Balance & Budgeted Revenues	\$ 858,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 858,705	\$ 15,563	\$ (6,656)	(98%)	\$	\$ 15,563	\$	\$ (6,656)	(43%)	
EXPENDITURES																	
Sites/Site Improvements	\$ 22,878	\$ -	\$ 1,955	\$ 5,100	(2)	22%	\$ 6,008	\$ 11,771	16,900	(11,800)	51%	\$	16,900	\$	(11,800)	(70%)	
Buildings & Additions	206,902	-	6,946	17,601	(2)	9%	38,908	150,392	44,435	(26,834)	73%	\$	44,435	\$	(26,834)	(60%)	
Renovations	188,484	-	7,328	23,240	(2)	12%	90,955	74,289	22,519	721	39%	\$	22,519	\$	721	3%	
Original & Additional Equipment	38,165	-	7,509	17,419	(2)	46%	1,276	19,470	18,699	(1,280)	51%	\$	18,699	\$	(1,280)	(7%)	
Other	4,835	-	83	294		6%	727	3,814	1,631	(1,337)	79%	\$	1,631	\$	(1,337)	(82%)	
Transfers-out	385,440	-	49,780	132,629		34%	-	252,811	151,835	(19,208)	66%	\$	151,835	\$	(19,208)	(13%)	
Total	\$ 846,705	\$ -	\$ 72,601	\$ 196,263		23%	\$ 137,875	\$ 512,547	\$ 288,019	\$ (89,736)	61%	\$	\$ 288,019	\$	\$ (89,736)	(23%)	
Excess (Deficiency) of Revenues Over Expenditures	(480,567)	-	(67,784)	(187,375)													
Projected Ending Balance	\$ 12,000	\$ -	\$ -	\$ -					\$ (240,456)	\$ 53,081			\$ (240,456)	\$	\$ 53,081		

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

(3) This represents the adopted budget approved by the School Board on September 7, 2010.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2009-10.

Sources: Offices of the Controller and Budget Management

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

FOOD SERVICE FUND
Eighteen Weeks Ended October 29, 2010

Description	Adopted 2010-11 Budget (a)	Amended 2010-11 Budget	Year-To-Date		Projected Annual	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (c) 2009-10	Difference Increase/ (Decrease)	%
			Current Month Actual	Actual 2010-11						
REVENUES										
Local Sources:										
Food Sales	\$ 30,902	\$ -	\$ 4,162	\$ 9,369	\$ 30,902	\$ -	30%	\$ 9,559	\$ (190)	(2%)
Interest	31	-	1	5	31	-	16%	7	(2)	(29%)
Other	-	-	-	-	-	-	-	-	-	-
Total Local Sources	30,933	-	4,163	9,374	30,933	-	30%	9,566	(192)	(2%)
State Sources:										
State Reimbursements	2,249	-	160	712	2,249	-	32%	786	(74)	(9%)
Other	10	-	-	-	10	-	100%	-	-	-
Total State Sources	2,259	-	150	712	2,259	-	32%	786	(74)	(9%)
Federal Sources:										
Federal Reimbursement	103,905	-	14,805	28,647	103,905	-	28%	25,544	3,103	12%
Value of Fed. Commodities Received	6,965	-	987	3,890	6,965	-	66%	1,502	2,368	159%
Commodity Rebate & Other	90	-	5	5	90	-	10%	21	(16)	(76%)
Total Federal Sources	110,920	-	15,797	32,542	110,920	-	29%	27,067	5,475	20%
Total Revenues	\$ 144,112	\$ -	\$ 20,110	\$ 42,628	\$ 144,112	\$ -	30%	\$ 37,418	\$ 5,208	14%
Beginning Fund Balance	7,979	-	-	-	7,979	-	100%	-	-	-
Beginning Fund Balance & Budgeted/Projected Revenue	152,091	-	-	-	152,091	-	100%	-	-	-
EXPENDITURES										
Cost of Goods Used:										
Purchased Foods	\$ 51,036	\$ -	\$ 7,595	\$ 14,304	\$ 51,036	\$ -	28%	\$ 13,294	\$ 1,010	8%
Federal Commodities	6,965	-	644	1,483	6,965	-	21%	1,683	(200)	(12%)
Commodities Processing Cost	35	-	-	27	35	-	77%	61	(34)	(56%)
Other Nonfood Supplies	3,900	-	546	1,406	3,900	-	36%	1,075	331	31%
Salaries	42,698	-	5,060	10,812	42,698	-	25%	10,910	(98)	(1%)
Fringes	27,226	-	2,145	6,778	27,226	-	25%	7,139	(361)	(5%)
Energy Services	5,987	-	500	1,985	5,987	-	33%	2,058	(73)	(4%)
Purchased Services	4,127	-	364	1,493	4,127	-	36%	1,416	77	5%
Material & Supplies	710	-	203	243	710	-	34%	242	1	0%
Capital Outlay	545	-	70	197	545	-	36%	29	188	579%
Indirect Cost	3,255	-	325	851	3,255	-	28%	968	(117)	(12%)
Total Expenditures	\$ 146,474	\$ -	\$ 17,442	\$ 39,579	\$ 146,474	\$ -	27%	\$ 36,875	\$ 704	2%
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,362)	\$ -	\$ 2,668	\$ 3,049	\$ (2,362)	\$ -	-	\$ (1,456)	\$ 4,505	-
Ending Fund Balance	\$ 6,617	-	-	-	\$ 6,617	-	-	-	-	-
Less: Reserves and Encumbrances	(3,544)	-	-	-	(3,544)	-	-	-	-	-
Unreserved Fund Balance	\$ 2,073	-	-	-	\$ 2,073	-	-	-	-	-

For (1-3): Refer to accompanying "Notes to Monthly Financial Report".
(4) The Statement of Operations is shown with comparative totals for fiscal year 2009-2010.
(5) This represents the adopted budget approved by the School Board on September 7, 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
October 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 October 29, 2010:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ 6,298	\$ 18,869,809	\$ 18,876,107
Purchased Services	1,912,731	101,573,960	103,486,691
Energy Services	-	122,285,971	122,285,971
Materials & Supplies	917,650	3,764,473	4,682,123
Capital Outlay	242,979	1,068,375	1,311,354
Other	3,495	284,749	288,244
	<u>3,083,153</u>	<u>247,847,337</u>	<u>250,930,490</u>
Total	\$ <u>3,083,153</u>	\$ <u>247,847,337</u>	\$ <u>250,930,490</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 October 29, 2010:

Buildings and Additions	\$	9,198,956
Land		47,576
Improvements Other Than Buildings		1,630,878
Renovations		5,579,785
Equipment		-
		<u>16,457,195</u>
Total	\$	<u>16,457,195</u>

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
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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 2.78% compared to 2009-10 fiscal year. The number of operating days in the current month was 25 and year-to-date was 48 as compared to 46 in the prior year.

Net encumbrances as of month end amounted to \$789,286 of which \$209,355 is attributable to Capital Outlay; \$109,403 is attributable to Material and Supplies; \$470,528 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 October 29, 2010 the commodity inventory balance was \$3,932,271.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
October 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 October 2010, reimbursements to the General Fund through transfers-in amounted to \$17,231 consisting of \$4,780, and \$12,451 for charter school capital outlay, and property & casualty insurance, respectively.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
October 2010 PORTFOLIO STATISTICS

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Portfolios: 1MIN0111, 1CHC0174, COPA0384, COPA0385, COPA0386, COPA0387, COPA0389, COPA0394, COPA3981, COPA398A, COPA0399, SERP0871, 2G0B0350, ERPEL322, MIAP0371, NMSB0391, NMWB0391, TECHL322, 3SMP0800, 1PCA0101, 1TAN0110

	ALL FUNDS	POOLED CASH FUND	TAX ANTICIPATION NOTES	OTHER FUNDS	MISC.	MONEY MARKET POOL SCHOOLS	CHARTER SCHOOLS CAPITAL OUTLAY	EARLY RETIREMENT PLAN	COP'S ACQUISITION
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
INTEREST RECEIVED	89,478	10,678	20,282	112	-	11,286	59	2,500	44,560
NET EARNINGS	125,002	15,057	48,407	112	-	9,375	59	2,998	48,993
AVERAGE DAILY PORTFOLIO	582,205,083	58,840,135	157,459,821	12,317,112	-	18,517,395	5,488,305	14,018,113	315,564,203
YIELD(1)	.25%	0.30%	0.36%	0.01%	- %	0.60%	0.01%	0.25%	0.18%
END PORTFOLIO BALANCE	601,588,002	62,808,944	202,185,150	11,601,257	-	18,801,952	6,487,465	13,876,950	285,826,282
WEIGHTED AVERAGE YIELD AT MONTH END	.24%	0.33%	0.30%	0.01%	- %	0.54%	0.01%	0.30%	0.18%
WEIGHTED AVERAGE DAYS TO MATURITY	135	224	101	1	-	691	1	472	95

1 State of Florida Local Government Investment Pool Yielding .30% Net of Fees

2 Payroll and Vendor Accounts Interest Float Included In Pooled Cash Fund

3 Master Equipment/Technology Leases & City of Miami Law Enforcement Escrow Account

4 Early Retirement Plan - Additional \$11,109,901.02 Invested In Equity Securities

5 Certificates of Participation - Acquisition & Lease Payment Proceeds for the 2000A thru 2010B Issues

6. Compensating balances of \$32 and \$3 million maintained with Wells Fargo and SunTrust banks, due to high earnings credits of .35% and .60% respectively, are not included in Portfolio Statistics

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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