

Office of Superintendent of Schools
Board Meeting of January 12, 2011

December 16, 2010

Financial Services
Richard H. Hinds, Chief Financial Officer

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

COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

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

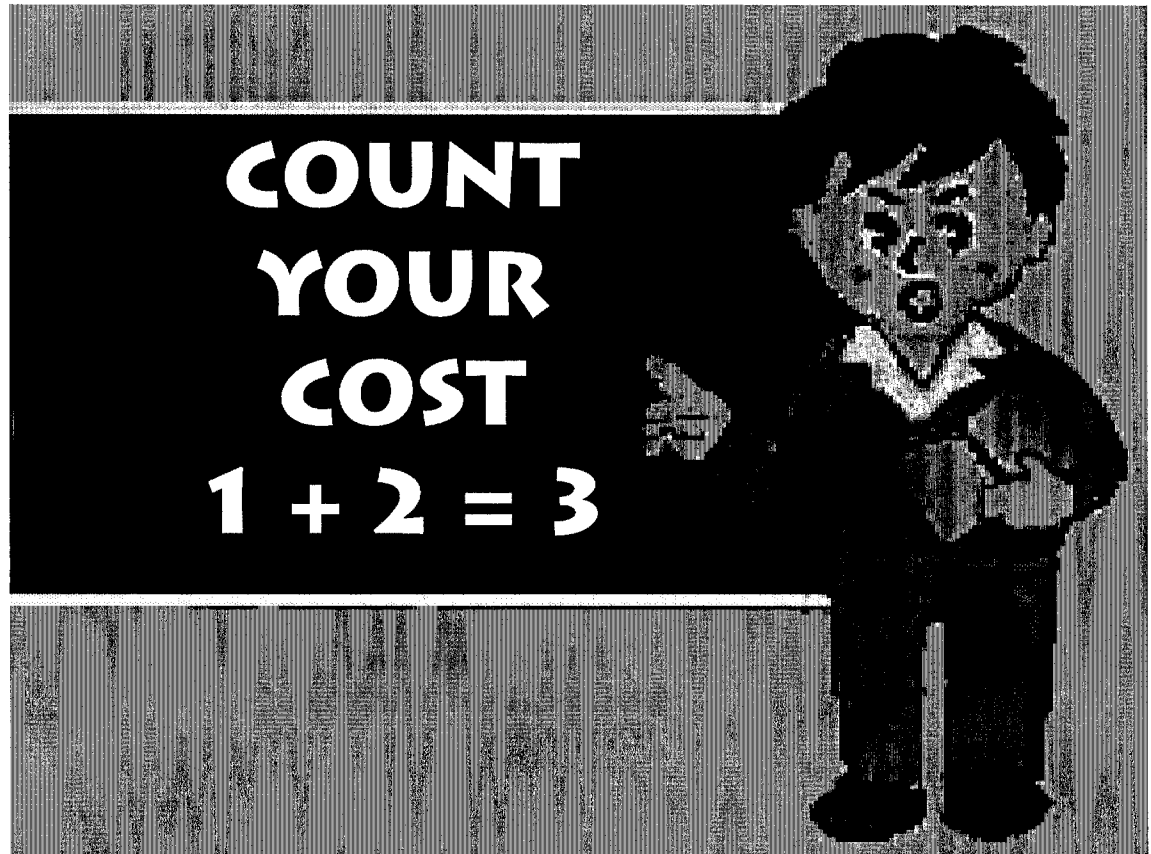
The report contains the Statement of Operations for the General, Food Service and Capital Projects Funds, and portfolio statistics.

Copies of the Monthly Financial Report for the period ending November 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 November 2010.

E-1

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



**Financial Services
Office of the Controller**

Board Meeting of January 12, 2011

Miami-Dade County Public Schools

The School Board of Miami-Dade County, Florida

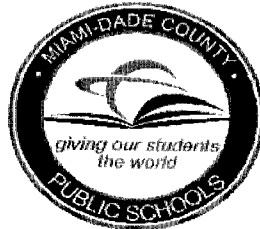
Ms. Perla Tabares Hantman, Chair
Dr. Lawrence S. Feldman, Vice Chair
Dr. Dorothy Bendross-Mindingall
Mr. Carlos L. Curbelo
Mr. Renier Diaz de la Portilla
Dr. Wilbert "Tee" Holloway
Dr. Martin Karp
Dr. Marta Pérez
Ms. Raquel A. Regalado

Superintendent of Schools

Mr. Alberto M. Carvalho

Student Advisor

Ms. Alexandra Garfinkle



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

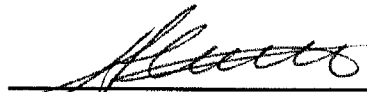
Unaudited
Monthly Financial Report for the Period Ending
November 2010

The Superintendent of Schools

Presents: The Monthly Financial Report for the period ending November and the twenty-two weeks ending November 24, 2010 indicating appropriations in the 2010-11 budget, revenues and expenditures to date by funds and other related financial data.

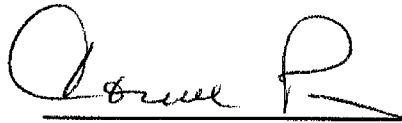
Recommends: The report be accepted and placed on file.

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
November 2010**

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The School Board of Miami-Dade County, Florida
Statement of Operations (Unaudited)
GENERAL FUND (\$900)
Twenty-two Weeks Ended November 24, 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	\$ 1,153,051	\$ -	\$ 94,401	\$ 480,973	42%	\$ 511,073	\$ (30,100)	(6%)
FEDERAL SOURCES	17,457	-	460	994	6%	1,032	(38)	(4%)
LOCAL SOURCES	1,322,913	-	104,460	132,106	10%	113,063	19,023	17%
TRANSFERS IN	140,140	-	3,338	20,570	15%	33,987	(13,417)	(39%)
TOTAL REVENUES	\$ 2,633,561	\$ -	\$ 202,659	\$ 634,643	24%	\$ 659,175	\$ (24,532)	(4%)
EXPENDITURES								
SCHOOL LEVEL SERVICES								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,796,003	\$ -	\$ 158,075	\$ 549,012	31%	\$ 544,619	\$ 4,393	1%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	42,074	-	4,972	21,135	50%	23,730	(2,595)	(11%)
TRANSPORTATION	72,032	-	6,450	27,960	39%	28,543	(583)	(2%)
TOTAL DIRECT SERVICES TO STUDENTS	\$ 1,910,109	\$ -	\$ 169,497	\$ 598,107	31%	\$ 596,892	\$ 1,215	0%
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	349,556	-	27,928	132,175	38%	143,430	(11,255)	(8%)
SCHOOL ADMINISTRATION	166,274	-	12,974	57,158	34%	58,731	(1,573)	(3%)
COMMUNITY SERVICES	32,441	-	2,633	10,003	31%	10,171	(168)	(2%)
TOTAL SCHOOL LEVEL SERVICES	\$ 2,460,380	\$ -	\$ 213,032	\$ 797,443	32%	\$ 809,224	\$ (11,781)	(1%)
INSTRUCTIONAL SUPPORT SERVICES								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 17,371	\$ -	\$ 1,621	\$ 7,313	42%	\$ 6,517	\$ 796	12%
INSTRUCTIONAL STAFF TRAINING	3,821	-	210	1,362	36%	1,698	(336)	(20%)
INSTRUCTION RELATED TECHNOLOGY	26,666	-	2,205	9,636	36%	11,375	(1,739)	(15%)
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 47,858	\$ -	\$ 4,036	\$ 18,311	38%	\$ 19,585	\$ (1,274)	(7%)
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES								
	\$ 2,508,238	\$ -	\$ 217,068	\$ 815,754	33%	\$ 828,809	\$ (13,055)	(2%)
BUSINESS SERVICES								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable, & cash management)	\$ 13,509	\$ -	\$ 825	\$ 5,137	38%	\$ 4,755	\$ 382	8%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	49,016	-	3,968	18,304	37%	19,983	(1,679)	(8%)
ADMINISTRATIVE TECHNOLOGY SERVICES	961	-	82	364	38%	386	(22)	(6%)
TOTAL BUSINESS SERVICES	\$ 63,486	\$ -	\$ 4,895	\$ 23,805	37%	\$ 25,124	\$ (1,319)	(5%)
CENTRAL ADMINISTRATION								
SCHOOL BOARD								
BOARD OFFICE	\$ 2,876	\$ -	\$ 199	\$ 1,039	36%	\$ 1,050	\$ (11)	(1%)
BOARD ATTORNEY	2,566	-	177	871	37%	824	47	6%
OTHER (includes inspector general & independent auditors)	1,505	-	71	240	16%	532	(292)	(55%)
GENERAL ADMINISTRATION								
SUPERINTENDENT'S OFFICE	1,131	-	74	364	32%	417	(53)	(13%)
OTHER GENERAL ADMINISTRATION	4,446	-	350	1,870	42%	1,884	(14)	(1%)
TOTAL CENTRAL ADMINISTRATION	\$ 12,324	\$ -	\$ 871	\$ 4,384	36%	\$ 4,707	\$ (323)	(7%)
SUB-TOTAL EXPENDITURES	\$ 2,584,048	\$ -	\$ 222,834	\$ 843,943	33%	\$ 858,640	\$ (14,697)	(2%)
DEBT SERVICE (includes interest expense)	1,370	-	-	108	8%	-	108	-
TRANSFERS OUT	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,585,418	\$ -	\$ 222,834	\$ 844,051	33%	\$ 858,640	\$ (14,589)	(2%)
Excess (Deficiency) of Revenues Over Expenditures	\$ 48,143	\$ -	\$ (20,144)	\$ (209,408)		\$ (199,465)	\$ (9,943)	
Beginning Fund Balance	131,732	-	-	-		-	-	
Less: Rebudgets, Reserves, Encumbrances & Commitments	(47,953)	-	-	-		-	-	
Unappropriated Fund Balance	\$ 131,922	\$ -	\$ -	\$ -		\$ -	\$ (9,943)	

(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
Twenty-two Weeks Ended November 24, 2010

Description	Adopted 2010-11 Budget ⁽³⁾	Amended Budget	Current Month Actual	Year-To-Date		Commitment and Encumbrance	Actual vs Adopted Budget	Year-To-Date Actual ⁽⁴⁾ 2009-10	Difference Increase/ (Decrease)	% Increase/ (Decrease)
				2010-11 Actual	%					
REVENUES										
Local Optional Millage	\$ 304,237	\$ -	\$ 22,756	\$ 25,847	(1)	N/A	\$ (278,390)	\$ 25,185	\$ 662	3%
PECO Revenues	28,702	-	1,192	5,972	21%	N/A	(22,730)	10,804	(4,832)	(45%)
Interest	1,011	-	58	375	37%	N/A	(636)	785	(410)	(52%)
Transfers-in (Interfund)	-	-	-	-	-	N/A	-	-	-	-
Sale of Bonds and Other Revenues	24,840	-	24,480	25,172	102%	N/A	532	1,380	23,792	1724%
Misc Revenue	7,548	-	2,093	2,121	28%	N/A	(5,427)	1,315	806	61%
Total	\$ 366,138	\$ -	\$ 50,579	\$ 59,487	16%	N/A	\$ (306,651)	\$ 39,469	\$ 20,018	51%
Beginning Fund Balance	492,567	-	-	-	-	-	-	-	-	-
Total Beginning Fund Balance & Budgeted Revenues	\$ 858,705	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	-
EXPENDITURES										
Sites/Site Improvements	\$ 22,879	\$ -	\$ 749	\$ 5,849	(2)	26%	\$ 5,410	\$ 18,187	\$ (12,338)	(68%)
Buildings & Additions	206,902	-	5,574	23,175	(2)	11%	33,661	53,878	(30,703)	(57%)
Renovations	188,484	-	5,282	28,522	(2)	15%	91,079	28,593	(71)	(0%)
Original & Additional Equipment	38,165	-	2,195	19,614	(2)	51%	18,338	23,857	(4,243)	(18%)
Other	4,835	-	226	520	-	11%	597	2,028	(1,508)	(74%)
Transfers-out	385,440	-	3,821	138,450	-	35%	248,990	155,718	(19,268)	(12%)
Total	\$ 846,705	\$ -	\$ 17,847	\$ 214,130	25%	\$ 130,960	\$ 501,615	\$ 282,261	\$ (68,131)	(24%)
Excess (Deficiency) of Revenues Over Expenditures	(480,567)	-	\$ 32,732	\$ (154,643)	-	-	-	\$ (242,792)	\$ 88,149	-
Projected Ending Balance	\$ 12,000	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	-

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 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

Twenty-two Weeks Ended November 24, 2010

Description	Adopted 2010-11 Budget ⁽⁵⁾	Amended 2010-11 Budget	Year-To-Date		Projected Annual	Variance Favorable (Unfavorable)	Year-To-Date Actual ⁽⁴⁾ 2009-10	Difference Increase/ (Decrease)	%	Increase/ (Decrease) %
			Current Month Actual	Actual 2010-11						
REVENUES										
Local Sources:										
Food Sales	\$ 30,902	\$ -	\$ 2,411	\$ 11,780	\$ 30,902	\$ -	\$ 12,447	\$ (667)	0%	(5%)
Interest	31	-	-	5	31	-	9	(4)	0%	(44%)
Other	-	-	-	-	-	-	-	-	-	-
Total Local Sources	30,933	-	2,411	11,785	30,933	-	12,456	(671)	0%	(5%)
State Sources:										
State Reimbursements	2,249	-	178	890	2,249	-	937	(47)	0%	(5%)
Other	10	-	-	-	10	-	-	-	0%	-
Total State Sources	2,259	-	178	890	2,259	-	937	(47)	0%	(5%)
Federal Sources:										
Federal Reimbursement	103,905	-	8,652	37,299	103,905	-	35,257	2,042	0%	6%
Value of Fed. Commodities Received	6,965	-	1,433	5,323	6,965	-	1,913	3,410	0%	178%
Commodity Rebate & Other	50	-	-	5	50	-	56	(51)	0%	(91%)
Total Federal Sources	110,920	-	10,085	42,627	110,920	-	37,226	5,401	0%	15%
Total Revenues	\$ 144,112	\$ -	\$ 12,674	\$ 56,302	\$ 144,112	\$ -	\$ 50,619	\$ 4,663	0%	9%
Beginning Fund Balance	7,979	-	-	-	7,979	-	-	-	-	-
Beginning Fund Balance & Budgeted/Projected Revenue	152,091	-	-	-	152,091	-	-	-	-	-
EXPENDITURES										
Cost of Goods Used:										
Purchased Foods	\$ 51,036	\$ -	\$ 3,663	\$ 17,967	\$ 51,036	\$ -	\$ 18,079	\$ (112)	0%	(1%)
Federal Commodities	6,965	-	493	1,976	6,965	-	2,237	(261)	0%	(12%)
Commodities Processing Cost	35	-	-	27	35	-	61	(34)	0%	(56%)
Other Nonfood Supplies	3,900	-	319	1,725	3,900	-	1,418	307	0%	22%
Salaries	42,688	-	3,242	14,054	42,688	-	14,282	(228)	0%	(2%)
Fringes	27,226	-	1,817	8,595	27,226	-	9,063	(458)	0%	(5%)
Energy Services	5,987	-	497	2,482	5,987	-	2,574	(92)	0%	(4%)
Purchased Services	4,127	-	349	1,842	4,127	-	1,721	121	0%	7%
Material & Supplies	710	-	18	261	710	-	308	(47)	0%	(15%)
Capital Outlay	545	-	29	226	545	-	59	167	0%	283%
Indirect Cost	3,255	-	239	1,090	3,255	-	1,241	(151)	0%	(12%)
Total Expenditures	\$ 146,474	\$ -	\$ 10,666	\$ 50,245	\$ 146,474	\$ -	\$ 51,033	\$ (788)	0%	(2%)
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,362)	\$ -	\$ 2,008	\$ 5,057	\$ (2,362)	\$ -	\$ (414)	\$ 5,471	-	-
Ending Fund Balance	5,617	-	-	-	5,617	-	-	-	-	-
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
November 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 November 24, 2010:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ 2,010	\$ 17,555,195	\$ 17,557,205
Purchased Services	3,902,910	137,125,874	141,028,784
Energy Services	-	122,248,046	122,248,046
Materials & Supplies	2,364,698	4,141,457	6,506,155
Capital Outlay	351,679	1,264,969	1,616,648
Other	3,495	488,142	491,637
Total	\$ 6,624,792	\$ 282,823,683	\$ 289,448,475

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 November 24, 2010:

Buildings and Additions	\$	9,310,953
Land		32,932
Improvements Other Than Buildings		1,628,913
Renovations		5,549,721
Equipment		-
Total	\$	16,522,519

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
November 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 2009-10 fiscal year. The number of operating days in the current month was 15 and year-to-date was 63 as compared to 63 in the prior year.

Net encumbrances as of month end amounted to \$781,905 of which \$182,075 is attributable to Capital Outlay; \$128,033 is attributable to Material and Supplies; \$471,797 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 November 24, 2010 the commodity inventory balance was \$4,872,637.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
November 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 November 2010, reimbursements to the General Fund through transfers-in amounted to \$20,570 consisting of \$5,972, and \$14,598 for charter school capital outlay, and property & casualty insurance, respectively.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
Estimated November 2010 PORTFOLIO STATISTICS*

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Portfolios: 1MIN0111, 1CHCO174, COPA0384, COPA0385, COPA0386, COPA0387, COPA0389, COPA0394, COPA3800, COPA3981, COPA398A, COPAQ399, SERP0871, 2G0B0350, ERPEL322, MIAPO371, NMSB0391, NMSB0391, TECHL322, 3SMP0800, 1PCA0101, ITAN0110

	ALL FUNDS	POOLED CASH FUND	TAX ANTICIPATION NOTES	OTHER FUNDS	MISC.	MONEY MARKET SCHOOLS	CHARTER SCHOOLS CAPITAL OUTLAY	EARLY RETIREMENT PLAN	COP'S ACQUISITION
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
INTEREST RECEIVED	231,994	11,109	107,344	105	-	9,406	68	102	103,859
NET EARNINGS	100,019	9,370	24,531	105	-	8,921	68	3,502	53,522
AVERAGE DAILY PORTFOLIO	506,765,866	56,176,977	95,519,145	11,601,257	-	18,843,940	6,487,465	14,643,539	303,493,543
YIELD(1)	0.24%	0.20%	0.31%	0.01%	- %	0.58%	0.01%	0.29%	0.21%
END PORTFOLIO BALANCE	563,042,728	54,276,944	147,285,087	11,601,257	-	19,116,126	6,487,465	13,876,950	310,398,899
WEIGHTED AVERAGE YIELD AT MONTH END	0.23%	0.17%	0.26%	0.01%	- %	0.66%	0.01%	0.30%	0.22%
WEIGHTED AVERAGE DAYS TO MATURITY	141	123	82	1	-	756	1	446	114

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 \$11,138,564.60 invested in Equity Securities
5 Certificates of Participation - Acquisition & Lease Payment Proceeds for the 2000A thru 2010B Issues
6 Compensating balances of \$8 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's Statistics
* Estimated portfolio statistics due to the winter recess period impacting deadline to submit monthly financial report

SOURCE: OFFICE OF TREASURY MANAGEMENT

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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