

Office of Superintendent of Schools
Board Meeting of October 19, 2011

October 3, 2011

Financial Services
Richard H. Hinds, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORTS FOR THE PERIODS ENDING
JULY AND AUGUST 2011**

COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

The Monthly Financial Reports for July and August 2011 are presented to the Board.

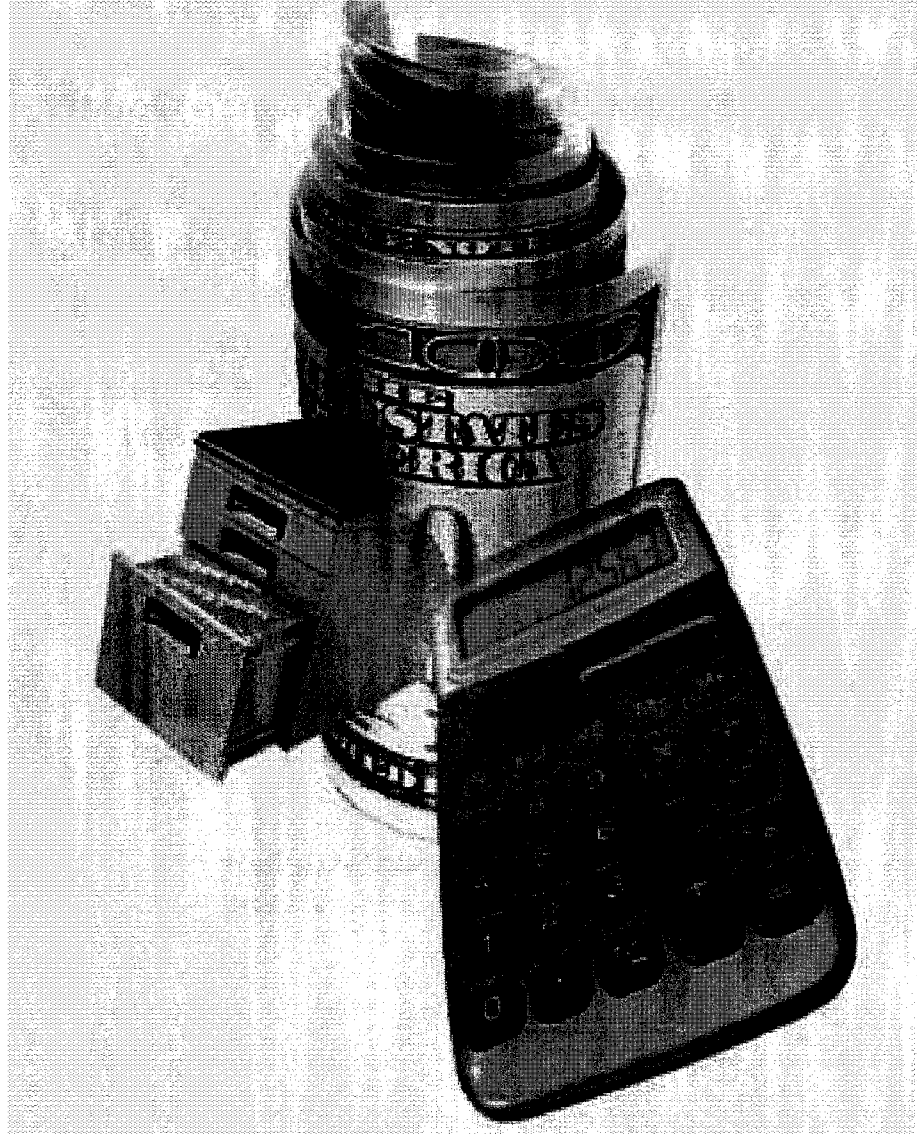
These reports contain the Statement of Operations for the General, Food Service and Capital Projects Funds, and portfolio statistics.

Copies of the Monthly Financial Reports for July and August 2011 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 Reports for July and August 2011.

E-1

**Monthly Financial Report - *Unaudited*
For the Period Ending July 2011**



**Financial Services
Office of the Controller**

Board Meeting of October 19, 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. Hope Wilcox



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA


**Unaudited
Monthly Financial Report for the Period Ending
July 2011**

The Superintendent of Schools


Presents: The Monthly Financial Report for the period ending July and the five weeks ending July 29, 2011 indicating appropriations in the 2011-12 budget, revenues and expenditures to date by funds and other related financial data.

Recommends: The report be accepted and placed on file.

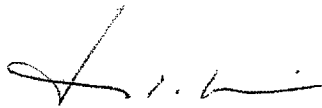
Respectfully submitted,



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
July 2011**

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The School Board of Manatee County, Florida
Statement of Operations (Unaudited)
GENERAL FUND (\$000)

Five Weeks Ended July 28, 2011

Description	Adopted Budget ⁽¹⁾	Amended Budget	Current Month		YTD Actual	% of YTD		Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
			Actual	Budget		Actual	Budget			
REVENUES										
STATE SOURCES	\$ 1,097,037	\$ -	\$ 95,012	\$ 95,012	\$ 95,012	9%	9%	\$ -	\$ (2,183)	(2%)
FEDERAL SOURCES	17,461	-	158	158	158	1%	1%	226	(68)	(30%)
LOCAL SOURCES	1,292,070	-	1,017	1,017	1,017	0%	0%	2,485	(1,478)	(89%)
TRANSFERS IN	138,065	-	5,380	5,380	5,380	4%	4%	4,089	1,291	32%
TOTAL REVENUES	\$ 2,644,633	\$ -	\$ 101,567	\$ 101,567	\$ 101,567	4%	4%	\$ -	\$ (2,438)	(2%)
EXPENDITURES										
SCHOOL LEVEL SERVICES										
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,766,170	\$ -	\$ 39,537	\$ 39,537	\$ 39,537	2%	2%	\$ 43,732	\$ (4,195)	(10%)
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	126,153	-	3,265	3,265	3,265	3%	3%	2,560	705	28%
TRANSPORTATION	70,228	-	3,079	3,079	3,079	4%	4%	3,107	(28)	(1%)
TOTAL DIRECT SERVICES TO STUDENTS	\$ 1,962,551	\$ -	\$ 45,881	\$ 45,881	\$ 45,881	2%	2%	\$ 49,399	\$ (3,519)	(7%)
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)										
SCHOOL ADMINISTRATION	353,055	-	19,359	19,359	19,359	6%	6%	21,169	(1,810)	(9%)
COMMUNITY SERVICES	172,032	-	7,001	7,001	7,001	4%	4%	9,933	68	1%
TOTAL SCHOOL LEVEL SERVICES	\$ 2,519,920	\$ -	\$ 73,265	\$ 73,265	\$ 73,265	3%	3%	\$ 78,498	\$ (5,233)	(7%)
INSTRUCTIONAL SUPPORT SERVICES										
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 17,568	\$ -	\$ 1,151	\$ 1,151	\$ 1,151	7%	7%	\$ 1,052	\$ 99	8%
INSTRUCTIONAL STAFF TRAINING	2,699	-	396	396	396	15%	15%	392	4	1%
INSTRUCTION RELATED TECHNOLOGY	23,842	-	1,501	1,501	1,501	6%	6%	1,170	331	28%
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 44,109	\$ -	\$ 3,048	\$ 3,048	\$ 3,048	7%	7%	\$ 2,614	\$ 434	17%
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	\$ 2,564,029	\$ -	\$ 76,313	\$ 76,313	\$ 76,313	3%	3%	\$ 81,112	\$ (4,788)	(6%)
BUSINESS SERVICES										
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,971	\$ -	\$ 716	\$ 716	\$ 716	6%	6%	\$ 768	\$ (52)	(7%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	49,671	-	4,433	4,433	4,433	9%	9%	2,369	2,064	87%
ADMINISTRATIVE TECHNOLOGY SERVICES	2,090	-	78	78	78	4%	4%	59	19	32%
TOTAL BUSINESS SERVICES	\$ 64,732	\$ -	\$ 5,227	\$ 5,227	\$ 5,227	8%	8%	\$ 3,196	\$ 2,031	64%
CENTRAL ADMINISTRATION										
SCHOOL BOARD	\$ 2,963	\$ -	\$ 277	\$ 277	\$ 277	6%	6%	\$ 161	\$ 116	73%
BOARD ATTORNEY	2,289	-	156	156	156	7%	7%	155	1	1%
OTHER (includes inspector general & independent auditors)	1,547	-	32	32	32	2%	2%	42	(10)	(24%)
GENERAL ADMINISTRATION	932	-	52	52	52	6%	6%	67	(15)	(22%)
SUPERINTENDENT'S OFFICE	3,398	-	259	259	259	8%	8%	310	(51)	(16%)
OTHER GENERAL ADMINISTRATION	11,109	-	778	778	778	7%	7%	735	41	8%
TOTAL CENTRAL ADMINISTRATION	\$ 2,639,870	\$ -	\$ 82,316	\$ 82,316	\$ 82,316	3%	3%	\$ 85,043	\$ (2,727)	(3%)
SUB-TOTAL EXPENDITURES	\$ 5,203,901	\$ -	\$ 158,629	\$ 158,629	\$ 158,629	3%	3%	\$ 163,811	\$ (5,243)	(3%)
DEBT SERVICE (includes interest expense)	620	-	-	-	-	0%	0%	27	(27)	(100%)
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 5,210,521	\$ -	\$ 158,629	\$ 158,629	\$ 158,629	3%	3%	\$ 163,838	\$ (5,270)	(3%)
Excess (Deficiency) of Revenues Over Expenditures	\$ (66,887)	\$ -	\$ 19,251	\$ 19,251	\$ 19,251	\$ 19,251	\$ 19,251	\$ (42,224)	\$ 319	(3%)
Beginning Fund Balance	221,712	-	-	-	-	-	-	-	-	-
Less: Rebudgets, Reserves, Encumbrances & Commitments	(42,224)	-	-	-	-	-	-	-	-	-
Unappropriated Fund Balance	\$ 83,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(1) This represents the adopted budget approved by the School Board on September 7, 2011.
Sources: Offices of the Controller and Budget Management

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

CAPITAL PROJECTS FUNDS
Five Weeks Ended July 29, 2011

Description	Adopted 2011-12 Budget ⁽³⁾	Amended Budget	Current Month Actual	Year-To-Date Actual 2011-12	% Encumbrance	Commitment and Encumbrance	Actual vs Adopted Budget	% (100%)	Year-To-Date Actual 2010-11 ⁽⁴⁾	Difference Increase/ (Decrease)	% Increase/ (Decrease)	
REVENUES												
Local Optional Millage	\$ 308,823	\$ -	\$ -	\$ -	0%	N/A	\$ (308,823)	(100%)	\$ -	\$ -	-	
PECO Revenues	13,771	-	1,146	1,146	8%	N/A	(12,625)	(92%)	1,198	(52)	(4%)	
Interest	722	-	38	38	5%	N/A	(684)	(95%)	109	(71)	(85%)	
Transfers-in (Interfund)	-	-	-	-	-	N/A	-	-	-	-	-	
Sale of Bonds and Other Revenues	390	-	-	-	0%	N/A	(390)	(100%)	-	-	-	
Misc Revenue	9,716	-	1	1	0%	N/A	(9,715)	(100%)	1	-	0%	
Total	\$ 331,422	\$ -	\$ 1,185	\$ 1,188	0%	N/A	\$ (330,237)	(100%)	\$ 1,308	\$ (123)	(9%)	
Beginning Fund Balance	282,716	-	-	-	-	-	-	-	-	-	-	
Total Beginning Fund Balance & Budgeted Revenues	\$ 614,138	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	
EXPENDITURES												
Sites/Site Improvements	\$ 12,395	\$ -	\$ 442	\$ 442	4%	\$ 5,214	\$ 6,739	54%	\$ 480	\$ (38)	(6%)	
Buildings & Additions	128,779	-	5,052	5,052	4%	82,936	58,791	46%	848	4,204	496%	
Renovations	130,474	-	3,866	3,866	3%	68,001	60,607	46%	2,649	1,217	46%	
Original & Additional Equipment	11,043	-	938	938	8%	3,684	6,421	58%	2,628	(1,690)	(64%)	
Other	2,864	-	83	83	2%	541	2,260	79%	65	(2)	(3%)	
Transfers-out	330,583	-	41,690	41,690	13%	288,893	288,893	87%	52,931	(11,241)	(21%)	
Total	\$ 814,139	\$ -	\$ 52,061	\$ 52,061	6%	\$ 195,376	\$ 428,711	59%	\$ 50,601	\$ (7,650)	(19%)	
Excess (Deficiency) of Revenues Over Expenditures	(282,716)	-	(80,886)	(80,886)	-	-	-	-	(58,293)	7,427	-	
Projected Ending 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, 2011.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2010-11.

Sources: Offices of the Controller and Budget Management

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

FOOD SERVICE FUND
Five Weeks Ended July 29, 2011

Description	Adopted 2011-12 Budget (M)	Amended 2011-12 Budget (M)	Current Month Actual	Year-To-Date Actual 2011-12	Projected Annual (M)	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (M) 2010-11	Difference Increase/ (Decrease)	%	Increase/ (Decrease)
REVENUES											
Local Sources:											
Food Sales	\$ 29,200	\$ -	\$ 917	\$ 917	\$ 29,200	\$ -	100%	\$ 911	\$ 6	0%	1%
Interest	11	-	2	2	11	-	100%	2	-	0%	0%
Other	-	-	-	-	-	-	-	-	-	-	-
Total Local Sources	29,211	-	919	919	29,211	-	100%	913	6	0%	1%
State Sources:											
State Reimbursements	2,033	-	189	189	2,033	-	100%	187	(18)	0%	(10%)
Other	16	-	-	-	16	-	100%	-	-	0%	-
Total State Sources	2,048	-	189	189	2,048	-	100%	187	(18)	0%	(10%)
Federal Sources:											
Federal Reimbursement	109,946	-	641	641	109,946	(1)	100%	424	117	0%	28%
Value of Fed. Commodities Received	7,500	-	319	319	7,500	(3)	100%	956	(637)	0%	(67%)
Commodity Rebate & Other	460	-	11	11	460	-	100%	-	11	0%	-
Total Federal Sources	117,896	-	871	871	117,896	-	100%	1,380	(509)	0%	(37%)
Total Revenues	\$ 149,155	\$ -	\$ 1,959	\$ 1,959	\$ 149,155	\$ -	100%	\$ 2,480	\$ (521)	0%	(21%)
Beginning Fund Balance	16,043	-	-	-	16,043	-	100%	-	-	-	-
Beginning Fund Balance & Budgeted/Projected Revenue	164,198	-	-	-	164,198	-	100%	-	-	-	-
EXPENDITURES											
Cost of Goods Used:											
Purchased Foods	\$ 56,500	\$ -	\$ 929	\$ 929	\$ 56,500	(2)	100%	\$ 60	\$ 869	0%	1448%
Federal Commodities	7,200	-	4	4	7,200	(2,3)	100%	24	(20)	0%	(63%)
Commodities Processing Cost	35	-	10	10	35	(2)	100%	27	(17)	0%	(63%)
Other Nonfood Supplies	4,150	-	74	74	4,150	(2)	100%	173	(99)	0%	(57%)
Salaries	41,241	-	638	638	41,241	-	100%	405	233	0%	58%
Fringes	24,362	-	1,321	1,321	24,362	-	100%	1,245	76	0%	6%
Energy Services	5,456	-	449	449	5,456	-	100%	493	(44)	0%	(9%)
Purchased Services	4,513	-	294	294	4,513	-	100%	285	9	0%	3%
Material & Supplies	781	-	8	8	781	-	100%	-	8	0%	-
Capital Outlay	1,500	-	22	22	1,500	-	100%	-	22	0%	-
Indirect Cost	2,267	-	81	81	2,267	-	100%	98	(17)	0%	(17%)
Total Expenditures	\$ 148,055	\$ -	\$ 3,830	\$ 3,830	\$ 148,055	\$ -	100%	\$ 2,810	\$ 1,020	0%	36%
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ -	\$ (1,871)	\$ (1,871)	\$ 1,150	\$ -	-	\$ (390)	\$ (1,541)	-	-
Ending Fund Balance	\$ 16,193	\$ -	-	-	\$ 16,193	-	-	-	-	-	-
Less: Reserves and Encumbrances	(8,250)	-	-	-	(8,250)	-	-	-	-	-	-
Unreserved Fund Balance	\$ 7,943	\$ -	-	-	\$ 7,943	-	-	-	-	-	-

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2010-2011.

(5) This represents the adopted budget approved by the School Board on September 7, 2011.

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
July 2011**

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 July 29, 2011:

	Commitments		Encumbrances		Totals
Employee Benefits	\$ 2,398,557		\$ 15,933,230		\$ 18,331,787
Purchased Services	1,171,862		80,496,096		81,667,958
Energy Services	-		87,141,189		87,141,189
Materials & Supplies	262,874		5,141,688		5,404,562
Capital Outlay	130,600		1,642,461		1,773,061
Other	-		761,573		761,573
	<hr/>		<hr/>		<hr/>
Total	\$ 3,963,893		\$ 191,116,237		\$ 195,080,130

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 July 29, 2011:

Buildings and Additions	\$ 5,141,267
Land	32,932
Improvements Other Than Buildings	1,267,060
Renovations	4,649,231
Equipment	-
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Total	\$ 11,090,490

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
July 2011**

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.

Net encumbrances as of month end amounted to \$1,272,609 of which \$417,930 is attributable to Capital Outlay; \$187,399 is attributable to Material and Supplies; \$667,280 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 July 29, 2011 the commodity inventory balance was \$3,563,262.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
July 2011**

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 July 2011, reimbursements to the General Fund through transfers-in amounted to \$5,380 consisting of \$1,146, and \$4,234 for charter school capital outlay, and property & casualty insurance, respectively.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
July 2011 PORTFOLIO STATISTICS

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Portfolios: I:MIND111, 1:CHCB174, C:CPAD384, COPA0385, COPAD386, COPA0387, COPA0389, COPA3981, COPA398A, COPAQ399, COPCI299, SERP0871, ZCOB0350, ERPEL322, MIAPO371, NMSB0391, TECHL322, 35MP0800, IPCA0101, ITAM0110

	ALL FUNDS	POOLED CASH FUND	TAX ANTICIPATION NOTES	OTHER FUNDS	MISC.	MONEY MARKET POOL SCHOOLS	CHARTER SCHOOLS CAPITAL OUTLAY	EARLY RETIREMENT PLAN	CDP'S ACQUISITION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
INTEREST RECEIVED	362,773	303,281	4,203	328	-	24,495	37	9,375	21,054
NET EARNINGS	113,949	74,823	5,949	245	-	8,079	37	3,124	21,692
AVERAGE DAILY PORTFOLIO	662,165,150	358,676,347	28,783,178	5,876,224	-	17,876,659	4,401,071	12,882,635	233,669,037
YIELD(1)	.20%	0.25%	0.24%	0.05%	- %	0.53%	0.01%	0.29%	0.11%
END PORTFOLIO BALANCE	628,396,261	180,856,749	178,459,064	5,876,386	-	17,824,290	5,362,168	12,599,440	227,418,164
WEIGHTED AVERAGE YIELD AT MONTH END	.19%	0.17%	0.30%	0.14%	- %	0.51%	0.01%	0.10%	0.10%
WEIGHTED AVERAGE DAYS TO MATURITY	76	24	35	1	-	625	1	28	114

1. State of Florida Local Government Investment Pool Yielding .21% 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 \$12,396,800.57 Invested in Equity Securities
 5. Certificates of Participation - Acquisition & Lease Payment Proceeds for the 2000A thru 2011AB Issues
 6. Compensating balances of \$1.5 and \$3 million maintained with Wells Fargo and SunTrust Banks, due to high earnings credits of .25% and .60% respectively, are not included in Portfolio Statistics

SOURCE: OFFICE OF TREASURY MANAGEMENT

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
July 2011**

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.

MIAMI-DADE COUNTY PUBLIC SCHOOLS ANTI-DISCRIMINATION POLICY

Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities 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 gender 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.

Americans 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.

Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA) - Prohibits discrimination against employees or applicants because of genetic information.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 205.07 (Florida Statutes), which stipulate categorical preferences for employment.

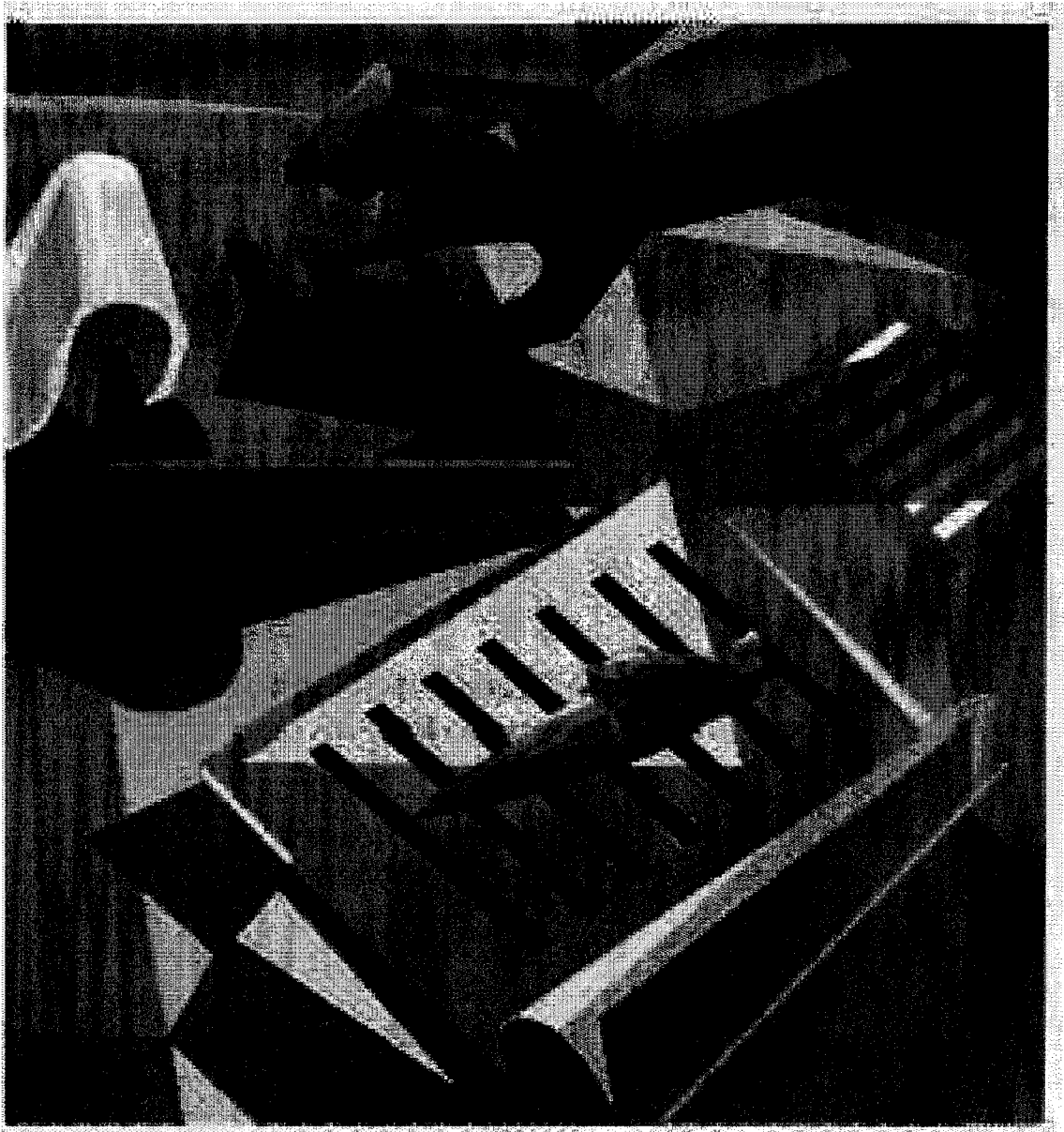
In Addition:

School Board Policies 1362, 3362, 4362, and 5517 - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Revised: (07-11)

Monthly Financial Report - *Unaudited*
For the Period Ending August 2011

Miami-Dade County Public Schools



Financial Services
Office of the Controller

Board Meeting of October 19, 2011

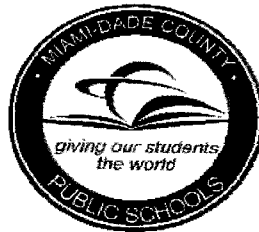
Miami-Dade County Public Schools

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
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Superintendent of Schools
Mr. Alberto M. Carvalho

Student Advisor
Ms. Hope Wilcox



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

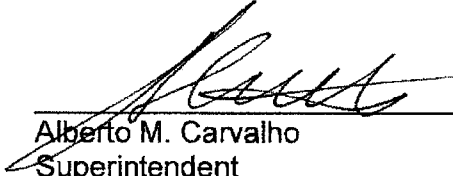
Unaudited
Monthly Financial Report for the Period Ending
August 2011

The Superintendent of Schools

Presents: The Monthly Financial Report for the period ending August and the nine weeks ending August 26, 2011 indicating appropriations in the 2011-12 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
August 2011**

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The School Board of **Okaloosa County, Florida**
Statement of Operations (Unaudited)
GENERAL FUND (\$000)
 Nine Weeks Ended August 28, 2011

Description	Adopted Budget ⁽¹⁾	Amended Budget	Current Month Actual	YTD Actual	% of YTD Actual to Adopted Budget	Prior YTD Actual	Difference Increase/Decrease	% Increase/Decrease
REVENUES								
STATE SOURCES	\$ 1,097,037	\$ -	\$ 87,339	\$ 182,351	17%	\$ 180,014	\$ (2,337)	(4%)
FEDERAL SOURCES	17,461	-	178	334	2%	303	31	10%
LOCAL SOURCES	1,282,070	-	1,797	2,814	6%	7,610	(4,796)	(63%)
TRANSFERS IN	138,065	-	3,204	8,584	6%	10,282	(1,698)	(17%)
TOTAL REVENUES	\$ 2,544,633	\$ -	\$ 92,618	\$ 194,083	8%	\$ 206,209	\$ (14,126)	(7%)
EXPENDITURES								
SCHOOL LEVEL SERVICES								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,788,170	\$ -	\$ 48,223	\$ 87,760	5%	\$ 89,987	\$ (2,227)	(2%)
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	126,153	-	3,674	6,939	6%	6,008	930	15%
TRANSPORTATION	70,228	-	4,042	7,121	10%	6,473	648	10%
TOTAL DIRECT SERVICES TO STUDENTS	\$ 1,984,551	\$ -	\$ 55,939	\$ 101,820	5%	\$ 102,479	\$ (659)	(1%)
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	353,055	-	23,001	42,360	12%	46,442	(4,082)	(9%)
SCHOOL ADMINISTRATION	172,032	-	8,985	15,986	9%	17,319	(1,323)	(8%)
COMMUNITY SERVICES	30,282	-	981	2,015	7%	1,863	32	2%
TOTAL SCHOOL LEVEL SERVICES	\$ 2,519,920	\$ -	\$ 68,926	\$ 162,191	6%	\$ 188,223	\$ (6,032)	(4%)
INSTRUCTIONAL SUPPORT SERVICES								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 17,568	\$ -	\$ 1,537	\$ 2,688	15%	\$ 2,356	\$ 332	14%
INSTRUCTIONAL STAFF TRAINING	2,699	-	262	658	24%	682	(34)	(5%)
INSTRUCTION RELATED TECHNOLOGY	23,942	-	1,949	3,450	14%	2,788	662	25%
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 44,109	\$ -	\$ 3,748	\$ 6,796	16%	\$ 5,816	\$ 980	17%
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	\$ 2,564,029	\$ -	\$ 92,674	\$ 168,987	7%	\$ 174,039	\$ (6,052)	(3%)
BUSINESS SERVICES								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,971	\$ -	\$ 716	\$ 1,431	11%	\$ 1,701	\$ (270)	(16%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	49,671	-	2,736	7,168	14%	7,740	(672)	(7%)
ADMINISTRATIVE TECHNOLOGY SERVICES	2,090	-	328	404	19%	134	270	201%
TOTAL BUSINESS SERVICES	\$ 64,732	\$ -	\$ 3,779	\$ 9,003	14%	\$ 9,575	\$ (572)	(6%)
CENTRAL ADMINISTRATION								
SCHOOL BOARD	\$ 2,893	\$ -	\$ 211	\$ 488	16%	\$ 416	\$ 73	18%
BOARD OFFICE	2,269	-	158	314	14%	310	4	1%
BOARD ATTORNEY	1,547	-	31	63	4%	53	10	18%
OTHER (includes inspector general & independent auditors)	932	-	73	125	13%	140	(15)	(11%)
GENERAL ADMINISTRATION	3,388	-	280	539	16%	737	(198)	(27%)
SUPERINTENDENT'S OFFICE	11,109	-	753	1,529	14%	1,655	(126)	(8%)
OTHER GENERAL ADMINISTRATION	2,639,870	-	97,203	179,519	7%	185,269	(5,750)	(3%)
TOTAL CENTRAL ADMINISTRATION	\$ 11,109	\$ -	\$ 753	\$ 1,529	14%	\$ 1,655	\$ (126)	(8%)
SUB-TOTAL EXPENDITURES	\$ 2,639,870	\$ -	\$ 97,203	\$ 179,519	7%	\$ 185,269	\$ (5,750)	(3%)
DEBT SERVICE (includes interest expense)	620	-	109	109	18%	67	42	63%
TRANSFERS OUT	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,640,490	\$ -	\$ 97,312	\$ 179,628	7%	\$ 185,336	\$ (6,708)	(3%)
Excess (Deficiency) of Revenues Over Expenditures	\$ (96,857)	\$ -	\$ (4,796)	\$ 14,465		\$ 22,873	\$ (8,418)	(3%)
Beginning Fund Balance	221,712	-	-	-		-	-	
Less: Rebudgets, Reserves, Encumbrances & Commitments	(42,224)	-	-	-		-	-	
Unappropriated Fund Balance	\$ 83,631	\$ -	\$ -	\$ -		\$ -	\$ -	

(1) This represents the adopted budget approved by the School Board on September 7, 2011.
 Sources: Office of the Controller and Budget Management

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

CAPITAL PROJECTS FUNDS
Nine Weeks Ended August 26, 2011

Description	Adopted 2011-12 Budget ⁽³⁾	Amended Budget	Current Month Actual	Year-To-Date Actual 2011-12	% Encumbrance	Commitment and Encumbrance	Actual vs Adopted Budget	% (100%)	Year-To-Date Actual 2010-11 ⁽⁴⁾	Difference Increase/ (Decrease)	% Increase/ (Decrease)	
REVENUES												
Local Optional Millage	\$ 306,823	\$ -	\$ -	\$ -	0%	N/A	\$ (306,823)	(100%)	\$ -	\$ -	-	
PECO Revenues	13,771	-	1,147	2,293	17%	N/A	(11,478)	(83%)	2,393	(100)	(4%)	
Interest	722	-	25	63	9%	N/A	(659)	(91%)	198	(135)	(68%)	
Transfers-In (Interfund)	-	-	-	-	-	N/A	-	-	-	-	-	
Sale of Bonds and Other Revenues	390	-	-	-	0%	N/A	(390)	(100%)	-	-	-	
Misc. Revenue	9,718	-	4	5	0%	N/A	(9,711)	(100%)	7	(2)	(29%)	
Total	\$ 337,422	\$ -	\$ 1,176	\$ 2,361	1%	N/A	\$ (328,061)	(99%)	\$ 2,888	\$ (237)	(9%)	
Beginning Fund Balance	282,716	-	-	-	-	-	-	-	-	-	-	
Total Beginning Fund Balance & Budgeted Revenues	\$ 614,138	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	
EXPENDITURES												
Sites/Site Improvements	\$ 12,395	\$ -	\$ 263	\$ 705	8%	\$ 5,849	\$ 6,041	49%	\$ 1,506	\$ (801)	(53%)	
Buildings & Additions	126,779	-	628	6,878	4%	65,637	66,564	44%	5,552	126	2%	
Renovations	130,474	-	3,483	7,349	8%	64,851	58,474	45%	7,240	109	2%	
Original & Additional Equipment	11,043	-	1,638	2,476	22%	4,318	4,248	38%	5,923	(3,447)	(58%)	
Other	2,864	-	68	131	5%	645	2,088	73%	157	(26)	(17%)	
Transfers-out	330,583	-	3,204	44,894	14%	-	285,889	86%	59,600	(14,706)	(25%)	
Total	\$ 614,138	\$ -	\$ 9,182	\$ 61,233	10%	\$ 140,800	\$ 412,105	67%	\$ 79,978	\$ (19,745)	(23%)	
Excess (Deficiency) of Revenues Over Expenditures	(282,716)	-	(6,006)	(58,872)	-	-	-	-	(77,380)	\$ 18,508	-	
Projected Ending 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, 2011.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2010-11.

Sources: Offices of the Controller and Budget Management

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

FOOD SERVICE FUND
Nine Weeks Ended August 26, 2011

Description	Adopted Budget (a)	Amended Budget (b)	Current Month Actual	Year-To-Date Actual 2011-12	Projected Annual (c)	%	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (d)	Difference Increase/Decrease	%	
												2010-11
REVENUES												
Local Sources:												
Food Sales	\$ 29,200	\$ -	\$ 1,339	\$ 2,256	\$ 29,200	8%	\$ -	100%	\$ 1,891	\$ 365	19%	
Interest	11	-	1	3	11	27%	-	100%	6	(3)	(50%)	
Other	-	-	-	-	-	-	-	-	-	-	-	
Total Local Sources	29,211	-	1,340	2,259	29,211	8%	-	100%	1,897	362	19%	
State Sources:												
State Reimbursements	2,033	-	170	339	2,033	17%	-	100%	375	(36)	(10%)	
Other	16	-	-	-	15	0%	-	100%	-	-	-	
Total State Sources	2,048	-	170	339	2,048	17%	-	100%	375	(36)	(10%)	
Federal Sources:												
Federal Reimbursement	109,946	-	2,835	3,376 (1)	109,946	3%	-	100%	2,982	394	13%	
Value of Fed. Commodities Received	7,500	-	901	1,220 (3)	7,500	16%	-	100%	2,071	(851)	(41%)	
Commodity Rebate & Other	450	-	151	162	450	36%	-	100%	-	162	-	
Total Federal Sources	117,896	-	3,887	4,758	117,896	4%	-	100%	5,053	(295)	(6%)	
Total Revenues	\$ 149,166	\$ -	\$ 5,397	\$ 7,389	\$ 149,166	6%	\$ -	100%	\$ 7,325	\$ 31	0%	
Beginning Fund Balance	15,043	-	-	-	15,043	-	-	-	-	-	-	
Beginning Fund Balance & Budgeted/Projected Revenue	164,189	-	-	-	164,189	-	-	-	-	-	-	
EXPENDITURES												
Cost of Goods Used:												
Purchased Foods	\$ 56,500	\$ -	\$ 2,267	\$ 3,196 (2)	\$ 56,500	6%	\$ -	100%	\$ 2,182	\$ 1,014	46%	
Federal Commodities	7,200	-	640	844 (2,3)	7,200	9%	-	100%	244	400	164%	
Commodities Processing Cost	35	-	-	10 (2)	35	29%	-	100%	27	(17)	(63%)	
Other Nonfood Supplies	4,150	-	332	408 (2)	4,150	10%	-	100%	459	(63)	(12%)	
Salaries	41,241	-	1,704	2,342	41,241	6%	-	100%	2,375	(33)	(1%)	
Fringes	24,362	-	1,437	2,758	24,362	11%	-	100%	2,770	(12)	(0%)	
Energy Services	5,456	-	452	901	5,456	17%	-	100%	966	(66)	(9%)	
Purchased Services	4,513	-	313	607	4,513	13%	-	100%	661	(54)	(6%)	
Material & Supplies	781	-	140	148	781	19%	-	100%	10	138	1380%	
Capital Outlay	1,500	-	174	196	1,500	13%	-	100%	45	151	336%	
Indirect Cost	2,267	-	117	198	2,267	9%	-	100%	274	(76)	(28%)	
Total Expenditures	\$ 149,095	\$ -	\$ 7,676	\$ 11,406	\$ 149,095	8%	\$ -	100%	\$ 10,035	\$ 1,373	(4%)	
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,160	\$ -	\$ (2,179)	\$ (4,050)	\$ 1,160	-	\$ -	-	\$ (2,708)	\$ (1,342)	(4%)	
Ending Fund Balance	\$ 16,193	\$ -	-	-	\$ 16,193	-	-	-	-	-	-	
Less: Reserves and Encumbrances	(8,250)	-	-	-	(8,250)	-	-	-	-	-	-	
Unreserved Fund Balance	\$ 7,943	\$ -	-	-	\$ 7,943	-	-	-	-	-	-	

For (1-3): Refer to accompanying "Notes to Monthly Financial Report".
(4) The Statement of Operations is shown with comparative totals for fiscal year 2010-2011.
(5) This represents the adopted budget approved by the School Board on September 7, 2011.
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
August 2011**

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 August 26, 2011:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ 2,288,000	\$ 15,198,848	\$ 17,486,848
Purchased Services	1,164,981	80,021,494	81,186,475
Energy Services	-	87,598,404	87,598,404
Materials & Supplies	494,301	9,668,238	10,162,539
Capital Outlay	131,262	1,650,771	1,782,033
Other	-	952,926	952,926
Total	\$ 4,078,544	\$ 195,090,681	\$ 199,169,225

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 August 26, 2011:

Buildings and Additions	\$	5,407,576
Land		32,932
Improvements Other Than Buildings		1,286,454
Renovations		4,642,411
Equipment		-
Total	\$	11,369,373

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 .60% compared to 2010-11 fiscal year. The number of operating days in the current month was 5 and year-to-date was 5 as compared to 5 in the prior year.

Net encumbrances as of month end amounted to \$1,349,002 of which \$435,996 is attributable to Capital Outlay; \$204,582 is attributable to Material and Supplies; \$708,424 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 August 26, 2011 the commodity inventory balance was \$3,825,160.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
August 2011**

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 August 2011, reimbursements to the General Fund through transfers-in amounted to \$8,584 consisting of \$2,293, and \$6,291 for charter school capital outlay, and property & casualty insurance, respectively.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
August 2011 PORTFOLIO STATISTICS**

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Portfolios:

1MNO111, ICHO174, COPA0384, COPA0385, COPA0386, COPA0387, COPA0389, COPA0394, COPA3800, COPA3981, COPA398A, COPA399, CDPK1299, COPL2296, SERP0871, ZGOB0390, ERFEL322, MIAPO371, NMSB0391, NMSB0391, TECHL322, 35MP0800, 1PCA0101, 1TAW0110

	ALL FUNDS	(2)							(3)				(4)	(5)
		POOLED CASH FUND	TAX ANTICIPATION NOTES	OTHER FUNDS	MISC.	MONEY MARKET POOL SCHOOLS	CHARTER SCHOOLS CAPITAL OUTLAY	EARLY RETIREMENT PLAN	COP'S ACQUISITION					
INTEREST RECEIVED	146,590	79,245	30,544	68	-	216	46	1,844	34,628					
NET EARNINGS	104,910	33,902	44,079	69	-	8,647	46	909	17,259					
AVERAGE DAILY PORTFOLIO	755,426,830	314,992,664	178,454,091	5,876,397	-	17,654,494	5,362,168	12,587,252	220,499,764					
YIELD(1)	.16%	0.13%	0.29%	0.01%	- %	0.58%	0.01%	0.09%	0.09%					
END PORTFOLIO BALANCE	712,886,863	294,390,220	178,478,655	5,876,397	-	17,824,251	5,362,168	12,257,865	198,697,208					
WEIGHTED AVERAGE YIELD AT MONTH END	.17%	0.14%	0.29%	0.01%	- %	0.62%	0.01%	0.07%	0.08%					
WEIGHTED AVERAGE DAYS TO MATURITY	53	16	21	1	-	785	1	26	75					

- 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 Master Equipment/Technology Leases & City of Miami Law Enforcement Escrow Account
- 4 Early Retirement Plan - Additional \$11,645,557.16 Invested in Equity Securities
- 5 Certificates of Participation - Acquisition & Lease Payment Proceeds for the 2000A thru 2011A8 Issues
- 6 Compensating balances of \$33 and \$3 million maintained with Wells Fargo and SunTrust Banks, due to high earnings credits of .25% 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
August 2011**

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.

MIAMI-DADE COUNTY PUBLIC SCHOOLS ANTI-DISCRIMINATION POLICY

Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities 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 gender 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.

Americans 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.

Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA) - Prohibits discrimination against employees or applicants because of genetic information.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 205.07 (Florida Statutes), which stipulate categorical preferences for employment.

In Addition:

School Board Policies 1362, 3362, 4362, and 5517 - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Revised: (07-11)