

Office of Superintendent of Schools  
Board Meeting of April 17, 2013

April 2, 2013

Financial Services  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING  
FEBRUARY 2013**

**COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS**

**LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

The Monthly Financial Report for the period ending February 2013 is presented to the Board.

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

Copies of the Monthly Financial Report for the period ending February 2013 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 February 2013.

**E-1**

**Monthly Financial Report - *Unaudited***  
**For the Period Ending February 2013**

**Miami-Dade County Public Schools**



**Financial Services**  
**Office of the Controller**

**Board Meeting of April 17, 2013**

# **Miami-Dade County Public Schools**

## **The School Board of Miami-Dade County, Florida**

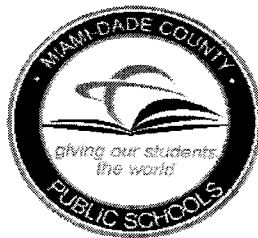
Ms. Perla Tabares Hantman, Chair  
Dr. Martin Karp, Vice Chair  
Ms. Susie V. Castillo  
Mr. Carlos L. Curbelo  
Dr. Lawrence S. Feldman  
Dr. Wilbert "Tee" Holloway  
Dr. Dorothy Bendross-Mindingall  
Dr. Marta Pérez  
Ms. Raquel A. Regalado

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Mr. Jude Bruno



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA


Unaudited  
Monthly Financial Report for the Period Ending  
February 2013

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending February and the thirty-four weeks ending February 22, 2013 indicating appropriations in the 2012-13 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  
February 2013**

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The School Board of Miami-Dade County, Florida  
 Statement of Operations (Unaudited)  
 GENERAL FUND (\$000)  
 Thirty-four Weeks Ended February 22, 2013

Description	Adopted Budget	Amended Budget <sup>(1)</sup>	Current Month Actual	YTD Actual	% of YTD Actual to Amended Budget	Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
<b>REVENUES</b>								
STATE SOURCES	\$ 1,163,594	\$ 1,121,267	\$ 109,525	\$ 764,324	68%	\$ 721,533	\$ 42,791	6%
FEDERAL SOURCES	16,828	16,829	513	2,728	16%	3,525	(797)	(23%)
LOCAL SOURCES	1,316,642	1,308,545	12,609	1,007,288	77%	1,089,165	(81,877)	(8%)
TRANSFERS IN	129,954	133,954	1,192	86,952	65%	68,296	20,656	31%
<b>TOTAL REVENUES</b>	<b>\$ 2,628,919</b>	<b>\$ 2,681,495</b>	<b>\$ 123,839</b>	<b>\$ 1,861,282</b>	<b>72%</b>	<b>\$ 1,830,519</b>	<b>\$ 30,773</b>	<b>2%</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,726,163	\$ 1,756,211	\$ 146,400	\$ 1,101,677	63%	\$ 1,084,526	\$ 17,151	2%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	124,618	119,721	10,695	79,747	67%	81,523	(1,876)	(2%)
TRANSPORTATION	85,522	95,689	6,827	59,070	72%	46,352	22,719	49%
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 1,936,303</b>	<b>\$ 1,971,621</b>	<b>\$ 165,922</b>	<b>\$ 1,250,494</b>	<b>63%</b>	<b>\$ 1,212,501</b>	<b>\$ 37,993</b>	<b>3%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	346,737	330,445	29,556	223,163	68%	216,227	4,936	2%
SCHOOL ADMINISTRATION	170,530	163,445	12,845	99,162	61%	99,544	(382)	(0%)
COMMUNITY SERVICES	29,345	26,113	2,416	17,646	68%	17,395	250	1%
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 2,482,915</b>	<b>\$ 2,480,604</b>	<b>\$ 210,739</b>	<b>\$ 1,580,465</b>	<b>64%</b>	<b>\$ 1,547,668</b>	<b>\$ 42,797</b>	<b>3%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 18,808	\$ 19,448	\$ 1,788	\$ 13,295	69%	\$ 14,656	\$ (1,361)	(9%)
INSTRUCTIONAL STAFF TRAINING	2,382	2,435	200	1,923	87%	1,890	(267)	(14%)
INSTRUCTION RELATED TECHNOLOGY	28,874	29,171	2,158	18,636	64%	16,203	2,433	15%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 49,964</b>	<b>\$ 51,055</b>	<b>\$ 4,154</b>	<b>\$ 33,554</b>	<b>66%</b>	<b>\$ 32,749</b>	<b>\$ 805</b>	<b>2%</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 2,532,759</b>	<b>\$ 2,531,659</b>	<b>\$ 214,893</b>	<b>\$ 1,624,019</b>	<b>64%</b>	<b>\$ 1,580,417</b>	<b>\$ 43,602</b>	<b>3%</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,096	\$ 12,267	\$ 1,282	\$ 6,779	56%	\$ 5,567	\$ 212	3%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	50,103	51,938	3,175	29,698	57%	26,263	425	1%
ADMINISTRATIVE TECHNOLOGY SERVICES	2,088	2,998	245	2,017	67%	2,742	(725)	(26%)
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 64,287</b>	<b>\$ 67,203</b>	<b>\$ 4,702</b>	<b>\$ 38,494</b>	<b>57%</b>	<b>\$ 35,572</b>	<b>\$ 2,922</b>	<b>(8%)</b>
<b>CENTRAL ADMINISTRATION</b>								
SCHOOL BOARD	\$ 3,015	\$ 2,619	\$ 195	\$ 1,750	67%	\$ 1,823	\$ (73)	(4%)
BOARD OFFICE	2,558	2,456	201	1,621	66%	1,650	(29)	(2%)
BOARD ATTORNEY	1,437	1,244	83	821	68%	787	24	3%
OTHER (includes inspector general & independent auditors)	919	1,021	83	688	68%	606	82	10%
GENERAL ADMINISTRATION	2,907	3,327	248	2,107	63%	2,439	(332)	(14%)
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 10,836</b>	<b>\$ 10,667</b>	<b>\$ 810</b>	<b>\$ 6,967</b>	<b>65%</b>	<b>\$ 7,315</b>	<b>\$ (348)</b>	<b>(6%)</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 2,607,632</b>	<b>\$ 2,609,729</b>	<b>\$ 220,405</b>	<b>\$ 1,669,470</b>	<b>64%</b>	<b>\$ 1,626,304</b>	<b>\$ 43,166</b>	<b>3%</b>
DEBT SERVICE (includes interest expense)	440	445	-	117	26%	243	(126)	(52%)
TRANSFERS OUT TO DEBT SERVICE	804	804	-	-	0%	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,909,076</b>	<b>\$ 2,610,978</b>	<b>\$ 220,405</b>	<b>\$ 1,689,587</b>	<b>64%</b>	<b>\$ 1,928,547</b>	<b>\$ 43,040</b>	<b>3%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 19,843</b>	<b>\$ (29,483)</b>	<b>\$ (96,566)</b>	<b>\$ 191,705</b>				
Beginning Fund Balance	144,143	144,143						
Less: Rebudgets, Reserves, Encumbrances & Commitments	(85,905)	(39,446)						
<b>Unappropriated Fund Balance</b>	<b>\$ 107,081</b>	<b>\$ 75,212</b>						

(1) This represents the budget as amended at the School Board meeting on March 13, 2013.  
 Sources: Offices of the Controller and Budget Management

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

CAPITAL PROJECTS FUNDS  
Thirty-four Weeks Ended February 22, 2013

Description	Adopted 2012-13 Budget <sup>(3)</sup>	Amended Budget <sup>(5)</sup>	Current Month Actual	Year-To-Date Actual 2012-13	Commitment and Encumbrance %	Actual vs Amended Budget	Year-To-Date Actual 2011-12 <sup>(4)</sup>	Difference Increase/ (Decrease)	%	Increase/ (Decrease)
<b>REVENUES</b>										
Local Optional Millage	\$ 308,087	\$ 308,087	\$ 1,090	\$ 241,663	(1)	\$ (66,434)	\$ 256,735	\$ (15,072)	(22%)	(6%)
PECO Revenues	14,560	14,560	1,192	9,691		(4,869)	9,481	210	(33%)	2%
Interest	342	342	21	157		(185)	381	(224)	(54%)	(59%)
Transfers-In (Interfund)	-	-	-	-		-	-	-	-	-
Sale of Bonds and Other Revenues	5,350	5,350	-	3,750		(1,600)	-	3,750	(30%)	-
Misc Revenue	11,287	18,970	4,458	12,031		(6,939)	2,881	9,150	(37%)	318%
Total	\$ 338,636	\$ 347,319	\$ 6,761	\$ 267,292	77%	\$ (80,027)	\$ 269,478	\$ (2,186)	(23%)	(1%)
Beginning Fund Balance	134,954	134,954								
Total Beginning Fund Balance & Budgeted Revenues	\$ 473,590	\$ 482,273								
<b>EXPENDITURES</b>										
Sites/Site Improvements	\$ 7,929	\$ 13,024	\$ 375	\$ 4,241	(2)	\$ 3,296	\$ 5,028	\$ (787)	42%	(16%)
Buildings & Additions	56,072	48,883	1,480	14,986	(2)	14,265	48,149	(33,183)	40%	(69%)
Renovations	84,303	81,288	3,765	32,810	(2)	30,079	38,660	(6,050)	23%	(16%)
Original & Additional Equipment	8,916	10,060	445	5,627	(2)	2,688	10,458	(4,831)	17%	(46%)
Other	1,076	1,623	47	329		494	669	(340)	49%	(51%)
Transfers-out	311,294	315,294	1,689	186,261		129,033	173,362	12,899	41%	7%
Total	\$ 469,590	\$ 470,178	\$ 7,801	\$ 244,834	52%	\$ 50,832	\$ 276,326	\$ (32,292)	37%	(12%)
Excess (Deficiency) of Revenues Over Expenditures	(129,954)	(122,851)	(1,040)	\$ 23,258			\$ (6,848)	\$ 30,106		
Projected Ending Balance	\$ 5,000	\$ 12,103								

(1)-(2) Refer to accompanying "Notes to Monthly Financial Report."  
(3) This represents the adopted budget approved by the School Board on September 5, 2012.  
(4) The Statement of Operations is shown with comparative totals for fiscal year 2011-12.  
(5) This represents the budget as amended at the School Board meeting on March 13, 2013.  
Sources: Offices of the Controller and Budget Management

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

FOOD SERVICE FUND  
Thirty-four Weeks Ended February 22, 2013

Description	Adopted 2012-13 Budget (6)	Amended 2012-13 Budget (6)	Current Month Actual	Year-To-Date Actual 2012-13	Projected Annual (6)	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (4) 2011-12	Difference Increase/ (Decrease)	%	Increase/ (Decrease)	
												%
<b>REVENUES</b>												
Local Sources:												
Food Sales	\$ 26,048	\$ 22,431	\$ 2,146	\$ 14,125	\$ 22,431	\$ -	63%	\$ 18,813	\$ (4,488)	0%	(24%)	
Interest	11	11	0	7	11	-	64%	7	-	0%	0%	
Other	-	2	0	2	2	-	-	-	2	-	-	
Total Local Sources	26,060	22,444	2,146	14,134	22,444	-	63%	18,820	(4,488)	0%	(24%)	
State Sources:												
State Reimbursements	2,261	2,146	179	1,431	2,146	-	67%	1,508	(77)	0%	(5%)	
Other	30	40	-	-	40	-	0%	-	-	0%	-	
Total State Sources	2,291	2,186	179	1,431	2,186	-	65%	1,508	(77)	0%	(5%)	
Federal Sources:												
Federal Reimbursement	114,321	120,250	12,464	76,532	120,250	(1)	64%	71,817	4,715	0%	7%	
Value of Fed. Commodities Received	7,500	7,200	1,073	6,050	7,200	(3)	84%	6,004	46	0%	1%	
Commodity Rebate	600	50	10	30	60	-	60%	401	(371)	0%	(93%)	
Total Federal Sources	122,321	127,500	13,547	82,612	127,500	-	65%	78,222	4,390	0%	6%	
Total Revenues	\$ 150,972	\$ 152,130	\$ 15,872	\$ 98,177	\$ 152,130	\$ -	65%	\$ 95,350	\$ (173)	0%	(0%)	
Beginning Fund Balance	16,770	16,770			16,770		100%					
Beginning Fund Balance & Budgeted/Projected Revenue	167,442	168,900			168,900		100%					
<b>EXPENDITURES</b>												
Cost of Goods Used:												
Purchased Foods	\$ 63,172	\$ 64,285	\$ 6,231	\$ 39,488	\$ 64,285	\$ -	61%	\$ 40,016	\$ (528)	0%	(1%)	
Federal Commodities	7,200	7,200	957	4,848	7,200	(2,3)	67%	5,431	(683)	0%	(11%)	
Commodities Processing Cost	-	15	-	15	15	-	100%	10	5	-	50%	
Other Nonfood Supplies	6,700	5,700	633	3,200	5,700	(2)	56%	2,798	402	0%	14%	
Salaries	41,630	41,630	3,798	25,797	41,630	-	62%	25,784	3	0%	0%	
Fringes	25,052	25,052	1,950	14,365	25,052	-	57%	13,682	783	0%	6%	
Energy Services	5,578	5,578	472	3,760	5,578	(7)	67%	3,650	110	0%	3%	
Purchased Services	7,608	7,608	420	4,789	7,608	-	63%	2,863	1,926	0%	67%	
Material & Supplies	738	738	40	533	738	-	72%	578	(46)	0%	(8%)	
Capital Outlay	1,150	1,150	402	1,296	1,296	-	113%	1,507	(211)	(13%)	(14%)	
Indirect Cost	2,267	2,879	250	1,782	2,879	-	62%	1,372	410	0%	30%	
Total Expenditures	\$ 160,096	\$ 161,835	\$ 15,053	\$ 99,873	\$ 161,981	\$ (146)	62%	\$ 97,601	\$ 2,272	(0%)	2%	
Excess (Deficiency) of Revenues Over Expenditures	\$ (9,423)	\$ (9,705)	\$ 819	\$ (1,696)	\$ (9,951)	\$ 749		\$ 2,445				
Ending Fund Balance	\$ 7,347	\$ 7,065			\$ 6,919							
Less: Nonspendable Fund Balance-Inventory	(3,250)	(2,378)			(2,378)							
Restricted Fund Balance	\$ 4,097	\$ 4,687			\$ 4,541							

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2011-2012.

(5) This represents the adopted budget approved by the School Board on September 5, 2012.

(6) This represents the budget as amended at the School Board meeting on March 13, 2013.

(7) Included in this category is \$1,434,422 of maintenance chargebacks.

(8) The number of operating days in the current month was 18 and year-to-date was 112 as compared to the prior year's year-to-date of 114.

Sources: Offices of the Controller, Budget Management and Food & Nutrition.



**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending February 2013**

**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 February 22, 2013:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ -	\$ 427,082	\$ 427,082
Purchased Services	1,222,999	125,464,721	126,687,720
Energy Services	-	38,869,189	38,869,189
Materials & Supplies	1,389,684	3,811,502	5,201,186
Capital Outlay	803,461	1,711,581	2,515,042
Other	-	726,145	726,145
<b>Total</b>	<b>\$ 3,416,144</b>	<b>\$ 171,010,220</b>	<b>\$ 174,426,364</b>

**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 February 22, 2013:

Buildings and Additions	\$	2,993,710
Land		32,932
Improvements Other Than Buildings		605,704
Renovations		4,069,883
Equipment		-
<b>Total</b>	<b>\$</b>	<b>7,702,229</b>

**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending February 2013**

**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 2.42% compared to 2011-12 fiscal year. The number of operating days in the current month was 18 and year-to-date was 112 as compared to 114 in the prior year.

Net encumbrances as of month end amounted to \$954,722 of which \$647,321 is attributable to Capital Outlay; \$17,871 is attributable to Material and Supplies; \$289,530 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 Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions requires inventory to be reported under the category of nonspendable. At February 22, 2013 the commodity inventory balance was \$3,041,929.

**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending February 2013**

**General Fund**

**Revenues  
(\$ in thousands)**

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. Due to a reduction of revenue in the Capital Outlay Fund, the General Fund will absorb \$11 million of property & casualty insurance expenditures otherwise eligible to be paid out of LOML funds. As of February 2013, reimbursements to the General Fund through transfers-in amounted to \$86,952 consisting of \$63,375, \$9,691 and \$13,886 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
February 2013**

**Glossary of Terms**

The following definitions are offered to assist readers in understanding the meaning of the accounting terminology used throughout this report.

<b>Fund Accounting</b>	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.
<b>Revenues</b>	Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.
<b>Expenditures</b>	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.
<b>Federal Commodities</b>	Are surplus food items distributed by the U.S. Department of Agriculture.
<b>Inventory</b>	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)*