

Office of Superintendent of Schools
Board Meeting of March 21, 2018

March 7, 2018

Financial Services
Mr. Ron Y. Steiger, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING
JANUARY 2018**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

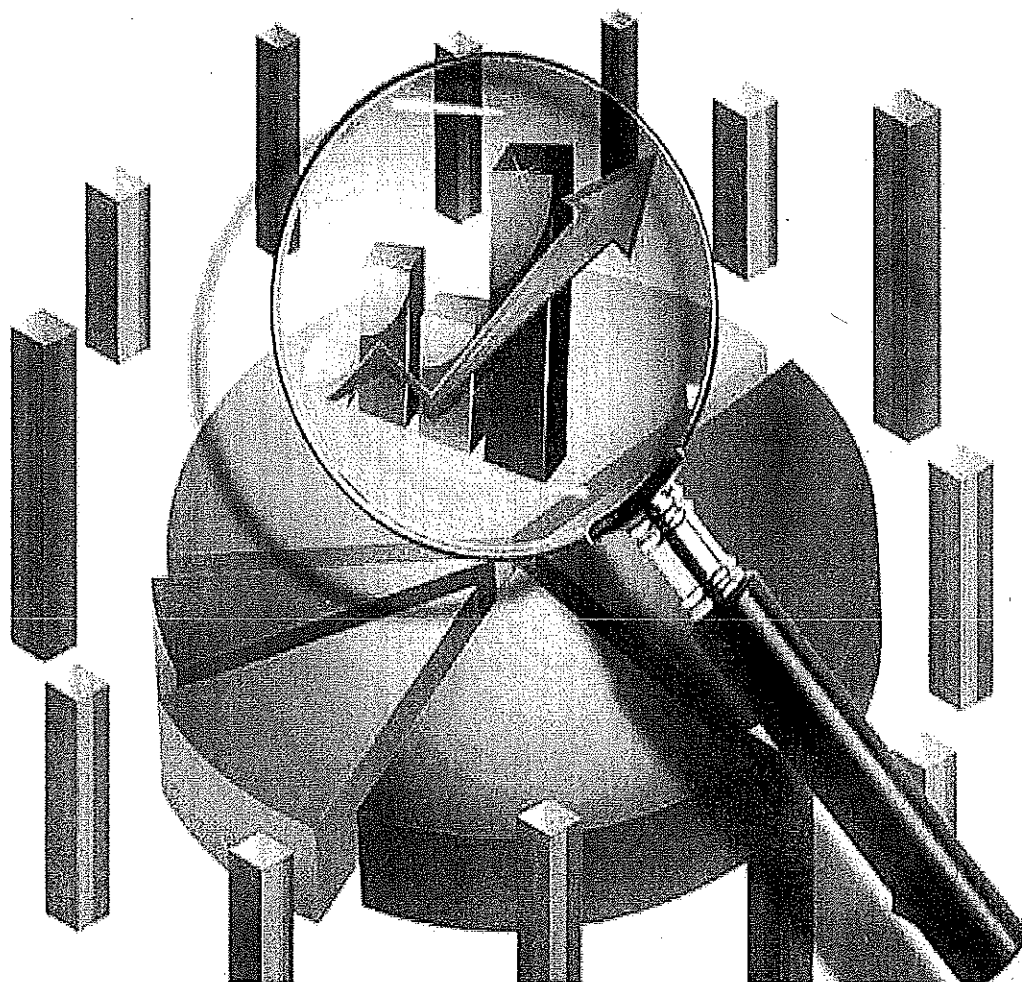
**LINK TO STRATEGIC
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

The Monthly Financial Report for the period ending January 2018 is presented to the Board.

The report contains the Statement of Operations for the General, Food Service, and Capital Projects Funds. Copies of the attached Monthly Financial Report for the period ending January 2018 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 January 2018.

**Monthly Financial Report - Unaudited
For the Period Ending January 2018**



**Financial Services
Office of the Controller**

Board Meeting of March 21, 2018

Miami-Dade County Public Schools

The School Board of Miami-Dade County, Florida

Ms. Perla Tabares Hantman, Chair

Dr. Martin Karp, Vice Chair

Dr. Dorothy Bendross-Mindingall

Ms. Susie V. Castillo

Dr. Lawrence S. Feldman

Dr. Steve Gallon III

Ms. Lubby Navarro

Dr. Marta Pérez

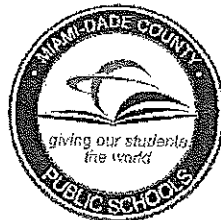
Ms. Mari Tere Rojas

Superintendent of Schools

Mr. Alberto M. Carvalho

Student Advisor

Mr. Bryce Febres



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA


Unaudited
Monthly Financial Report for the Period Ending
January 2018

The Superintendent of Schools

Presents: The Monthly Financial Report for the period ending January and the thirty-one weeks ending January 31, 2018 indicating appropriations in the 2017-18 budget, revenues and expenditures to date by funds and other related financial data.

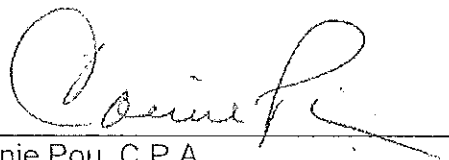
Recommends: The report be accepted and placed on file.

Respectfully submitted,




Alberto M. Carvalho
Superintendent

Prepared by:



Connie Pou, C.P.A.
Controller

Reviewed by:



Ron Y. Steiger
Chief Financial Officer

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
January 2018**

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The School Board of Miami-Dade County, Florida
Statement of Operations (Unaudited)
GENERAL FUND (\$000)
Thirty-one Weeks Ended January 31, 2018

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	\$ 1,222,699	\$ 1,201,104	\$ 94,587	\$ 715,791	60%	\$ 678,574	\$ 37,217	5%
FEDERAL SOURCES	16,003	16,004	518	2,181	14%	1,404	777	55%
LOCAL SOURCES	1,605,939	1,608,140	156,628	1,340,941	83%	1,311,982	28,949	2%
TRANSFERS IN	179,392	159,705	2,618	92,416	58%	106,919	(14,501)	(14%)
TOTAL REVENUES	\$ 3,024,023	\$ 2,982,953	\$ 254,351	\$ 2,151,331	72%	\$ 2,088,889	\$ 52,442	2%
EXPENDITURES								
SCHOOL LEVEL SERVICES								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 2,108,702	\$ 2,056,568	\$ 191,480	\$ 1,111,605	54%	\$ 1,086,717	\$ 24,888	2%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	129,337	118,569	11,749	88,471	58%	67,419	1,052	2%
TRANSPORTATION	59,772	73,225	5,059	39,841	54%	40,834	(993)	(2%)
TOTAL DIRECT SERVICES TO STUDENTS	\$ 2,307,811	\$ 2,248,362	\$ 208,328	\$ 1,219,917	54%	\$ 1,194,970	\$ 24,947	2%
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	372,072	383,607	33,260	220,567	57%	215,816	4,751	2%
SCHOOL ADMINISTRATION	182,349	188,240	15,255	95,823	57%	94,880	1,143	1%
COMMUNITY SERVICES	29,128	24,271	2,096	13,831	57%	14,751	(920)	(6%)
TOTAL SCHOOL LEVEL SERVICES	\$ 2,891,350	\$ 2,824,480	\$ 258,939	\$ 1,550,138	55%	\$ 1,520,217	\$ 29,921	2%
INSTRUCTIONAL SUPPORT SERVICES								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 23,562	\$ 41,933	\$ 2,800	\$ 23,288	56%	\$ 16,060	\$ 7,208	45%
INSTRUCTIONAL STAFF TRAINING	1,722	3,003	127	1,555	52%	1,348	207	15%
INSTRUCTION RELATED TECHNOLOGY	40,345	35,006	2,917	19,662	58%	19,237	425	2%
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 55,629	\$ 79,942	\$ 5,844	\$ 44,505	58%	\$ 36,665	\$ 7,840	21%
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	\$ 2,956,989	\$ 2,904,422	\$ 264,783	\$ 1,594,643	55%	\$ 1,556,882	\$ 37,761	2%
BUSINESS SERVICES								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 11,894	\$ 13,047	\$ 1,126	\$ 6,906	52%	\$ 5,910	\$ 896	15%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	56,953	65,817	4,530	29,956	46%	25,990	3,966	15%
ADMINISTRATIVE TECHNOLOGY SERVICES	2,394	2,953	244	1,649	56%	1,504	145	10%
TOTAL BUSINESS SERVICES	\$ 71,241	\$ 81,817	\$ 5,900	\$ 38,411	47%	\$ 33,404	\$ 5,007	15%
CENTRAL ADMINISTRATION								
SCHOOL BOARD								
BOARD OFFICE	\$ 3,280	\$ 3,192	\$ 286	\$ 1,941	61%	\$ 1,990	\$ (49)	(2%)
BOARD ATTORNEY	3,213	3,171	266	1,712	54%	1,731	(19)	(1%)
OTHER (includes inspector general & independent auditors)	1,442	1,807	172	817	45%	879	(62)	(7%)
GENERAL ADMINISTRATION	\$ 7,935	\$ 8,170	\$ 724	\$ 4,470	54%	\$ 4,600	\$ (130)	(3%)
SUPERINTENDENT'S OFFICE	1,550	1,529	123	766	50%	771	(5)	(1%)
OTHER GENERAL ADMINISTRATION	3,784	4,344	358	2,508	58%	2,292	216	9%
TOTAL CENTRAL ADMINISTRATION	\$ 13,269	\$ 14,043	\$ 1,185	\$ 7,744	55%	\$ 7,663	\$ 81	1%
SUB-TOTAL EXPENDITURES	\$ 3,041,499	\$ 3,000,282	\$ 271,868	\$ 1,640,798	55%	\$ 1,587,949	\$ 42,849	3%
FACILITIES & CAPITALIZED EQUIPMENT		117	-	-	0%	-	-	-
DEBT SERVICE (includes interest expense)	1,520	1,550	-	117	8%	117	-	0%
TOTAL EXPENDITURES	\$ 3,043,019	\$ 3,001,949	\$ 271,868	\$ 1,640,915	55%	\$ 1,598,066	\$ 42,849	3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (18,996)	\$ (18,996)	\$ (17,517)	\$ 510,416		\$ 500,823	\$ 9,593	
Beginning Fund Balance	222,259	222,259						
Less: Rebudgets, Reserves, Encumbrances & Commitments	(66,675)	(66,675)						
Unappropriated Fund Balance	\$ 136,598	\$ 136,598						

(1) This represents the budget as amended at the School Board meeting on February 21, 2018.
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-one Weeks Ended January 31, 2018

Description	Adopted Budget 2017-18 ⁽³⁾	Amended Budget ⁽⁵⁾	Current Month Actual	Year-To-Date Actual 2017-18	% Encumbrance	Commitment and Encumbrance	Actual vs Amended Budget	%	Year-To-Date Actual 2016-17 ⁽⁴⁾	Difference Increase/ (Decrease)	% Increase/ (Decrease)	
REVENUES												
Local Optional Millage	\$ 439,381	\$ 439,255	\$ 39,553	\$ 348,260	(1)	79%	N/A	\$ (90,995)	(21%)	\$ 338,661	\$ 9,599	3%
PECO Revenues	18,125	18,125	1,034	12,950	71%	N/A	(5,175)	(29%)	19,753	(6,803)	(34%)	
Interest	3,794	3,794	592	3,550	94%	N/A	(244)	(6%)	1,777	1,773	100%	
Transfers-in (Interfund)	-	-	-	-	-	N/A	-	-	-	-	-	
Sale of Bonds and Other Revenues	250,316	225,616	-	-	0%	N/A	(225,616)	(100%)	273,273	(273,273)	(100%)	
Misc Revenue	36,315	34,638	6,995	12,268	35%	N/A	(22,370)	(65%)	11,942	326	3%	
Total	\$ 747,931	\$ 721,428	\$ 48,174	\$ 377,028	52%	N/A	\$ (344,400)	(48%)	\$ 645,406	\$ (268,378)	(42%)	
Beginning Fund Balance	661,292	661,292										
Total Beginning Fund Balance & Budgeted Revenues	\$ 1,409,223	\$ 1,382,720										
EXPENDITURES												
Sites/Site Improvements	\$ 18,554	\$ 19,309	\$ 705	\$ 4,494	(2)	23%	\$ 5,108	50%	\$ 4,929	\$ (435)	(9%)	
Buildings & Additions	261,368	257,992	4,164	22,748	(2)	9%	40,446	76%	32,105	(9,357)	(29%)	
Renovations	641,524	641,006	10,763	62,718	(2)	10%	71,216	79%	78,273	(15,555)	(20%)	
Original & Additional Equipment	52,900	32,472	229	5,319	(2)	16%	14,646	39%	25,009	(19,690)	(79%)	
Other	3,187	20,054	6,468	6,724	34%	470	12,860	64%	1,140	5,584	490%	
Transfers-out	423,969	404,292	25,131	202,705	50%	-	201,587	50%	220,878	(18,173)	(8%)	
Total	\$ 1,401,502	\$ 1,375,125	\$ 47,460	\$ 304,708	22%	\$ 131,886	\$ 938,531	69%	\$ 362,334	\$ (57,626)	(16%)	
Excess (Deficiency) of Revenues Over Expenditures	(63,571)	(653,697)	\$ 714	\$ 72,320					\$ 283,072	\$ (210,752)		
Projected Ending Balance	\$ 7,721	\$ 7,595										

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

(3) This represents the adopted budget approved by the School Board on September 6, 2017.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2016-17.

(5) This represents the budget as amended at the School Board meeting on February 21, 2018.

Sources: Offices of the Controller and Budget Management

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

(3) This represents the adopted budget approved by the School Board on September 6, 2017.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2016-17.

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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-one Weeks Ended January 31, 2018

Description	Adopted 2017-18 Budget ⁽⁵⁾	Amended 2017-18 Budget ⁽⁶⁾	Year-To-Date		Projected Annual ⁽⁶⁾	Variance Favorable (Unfavorable)	%	Year-To-Date Actual ⁽⁴⁾ 2016-17	Difference Increase/ (Decrease)	%
			Current Month Actual	2017-18 Actual						
REVENUES										
Local Sources:										
Food Sales	\$ 15,490	\$ 11,738	\$ 1,270	\$ 6,225	53% \$ 11,738	100% \$ -	0%	\$ 8,784	\$ (2,559)	(29%)
Interest	80	80	17	64	80% 80	100% -	0%	49	15	31%
Other	-	-	-	-	-	-	0%	-	-	-
Total Local Sources	15,570	11,818	1,287	6,289	53% 11,818	100% -	0%	8,833	(2,544)	(29%)
State Sources:										
State Reimbursements	1,976	1,882	157	1,098	58% 1,882	100% -	0%	1,153	(55)	(5%)
Other	-	-	-	-	-	-	-	-	-	-
Total State Sources	1,976	1,882	157	1,098	58% 1,882	100% -	0%	1,153	(55)	(5%)
Federal Sources:										
Federal Reimbursement	137,500	152,000	13,397	88,866	(1) 152,000	100% -	0%	72,940	15,926	22%
Value of Fed. Commodities Received	11,000	11,000	1,695	8,636	(3) 11,000	100% -	0%	8,831	(195)	(2%)
Cash in Lieu of Donated Foods	1,075	1,005	129	553	55% 1,005	100% -	0%	573	(20)	(3%)
Commodity Rebate	25	25	5	5	20% 25	100% -	0%	-	5	-
Total Federal Sources	149,600	164,030	15,226	98,060	60% 164,030	100% -	0%	82,344	15,716	19%
Total Revenues	\$ 167,146	\$ 177,730	\$ 16,670	\$ 105,447	59% \$ 177,730	100% \$ -	0%	\$ 92,330	\$ 13,117	14%
Beginning Fund Balance	31,932	31,932			31,932	100%				
Beginning Fund Balance & Budgeted/Projected Revenue	199,078	209,662			209,662	100%				
EXPENDITURES										
Cost of Goods Used:										
Purchased Foods	\$ 63,710	\$ 63,710	\$ 6,095	\$ 32,524	(2) 63,710	100% \$ -	0%	\$ 34,099	\$ (1,575)	(5%)
Federal Commodities	11,000	11,000	1,030	5,432	(2) 11,000	100% -	0%	5,929	(497)	(8%)
Other Nonfood Supplies	5,000	5,000	286	1,819	(2) 5,000	100% -	0%	2,520	(701)	(28%)
Salaries	48,792	49,900	2,503	22,708	(8) 49,900	100% -	0%	22,993	(285)	(1%)
Fringes	26,772	25,743	1,739	11,754	(8) 25,743	100% -	0%	13,090	(1,336)	(10%)
Energy Services	5,999	5,999	497	3,486	58% 5,999	100% -	0%	3,481	5	0%
Purchased Services	6,750	6,950	451	3,813	(8) 6,950	100% -	0%	3,787	25	1%
Material & Supplies	608	608	57	301	50% 608	100% -	0%	344	(43)	(13%)
Capital Outlay	2,000	4,500	345	2,606	58% 4,500	100% -	0%	1,011	1,595	158%
Indirect Cost	4,221	4,208	245	1,956	48% 4,208	100% -	0%	1,764	192	11%
Total Expenditures	\$ 174,862	\$ 177,618	\$ 13,248	\$ 86,399	49% \$ 177,618	100% \$ -	0%	\$ 89,018	\$ (2,619)	(3%)
Excess (Deficiency) of Revenues Over Expenditures										
	\$ (7,706)	\$ 112	\$ 3,422	\$ 19,048	\$ 112			\$ 3,312	\$ 15,736	
Ending Fund Balance	\$ 24,225	\$ 32,044			\$ 32,044					
Less: Nonspendable Fund Balance-Inventory	(2,425)	(2,425)			(2,425)					
Restricted Fund Balance	\$ 21,801	\$ 29,619			\$ 29,619					

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2016-17.

(5) This represents the adopted budget approved by the School Board on September 6, 2017.

(6) This represents the budget as amended at the School Board meeting on February 21, 2018.

(7) Due to hurricane Irma, the FDACS will reimburse the District at the free rate based on attendance for the period of September 18, 2017 through October 20, 2017.

(8) Included in these categories is \$823,091 of maintenance chargebacks allocated \$281,421 to salaries, \$53,695 to fringes and \$487,975 to purchased services.

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

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

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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 January 2018**

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 January 31, 2018:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 297,523	\$ 297,523
Purchased Services	1,174,242	75,205,094	76,379,336
Energy Services	-	51,673,701	51,673,701
Materials & Supplies	707,491	4,512,983	5,220,474
Capital Outlay	566,041	3,264,179	3,830,220
Other	5,764	783,071	788,835
Total	\$ 2,453,538	\$ 135,736,551	\$ 138,190,089

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 January 31, 2018:

Buildings and Additions	\$ 4,376,815
Land	32,932
Improvements Other Than Buildings	632,634
Renovations	8,252,178
Equipment	-
Total	\$ 13,294,559

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited
Notes to the Monthly Financial Report
for the Period Ending January 2018

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 as a percentage of enrollments is 26% for breakfasts and 59% for lunches compared to 27% and 60% in 2016-2017 fiscal year. The total number of student meals served decreased 4.32% compared to the prior year.

The number of operating days in the current month was 17 and year-to-date was 92 compared to 94 in the prior year. Due to hurricane Irma, schools were closed from September 7, 2017 through September 15, 2017. However, the Federal Department of Agriculture and Consumer Services (FDACS), provided a waiver whereby it reimbursed the District at the free rate based on attendance, for the period of September 18, 2017 through October 20, 2017.

Net encumbrances as of month end amounted to \$2,137,148 of which \$1,824,850 is attributable to Capital Outlay; \$23,721 is attributable to Material and Supplies; and \$288,577 is attributable to Purchased 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 January 31, 2018 the commodity inventory balance was \$5,029,291.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Explanation of Variances to the Monthly Financial Report
for the Period Ending January 2018**

General Fund

**Revenues
(\$ in thousands)**

Transfers-in represent reimbursements to the General Fund from LOML (local optional millage levy) 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 January 2018, reimbursements to the General Fund through transfers-in amounted to \$92,418 consisting of \$30,000 from the Self-Insurance Health Fund, and \$43,063, \$6,825 and \$12,530 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
January 2018**

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	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.

Boy Scouts of America Equal Access Act of 2002 - no public school shall deny equal access to, a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against, any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

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.

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: (07.14)