

Office of Superintendent of Schools
Board Meeting of April 13, 2011

March 28, 2011

Financial Services
Richard H. Hinds, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD
ENDING FEBRUARY 2011**

COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

The Monthly Financial Report for the period ending February 2011 is presented to the Board.

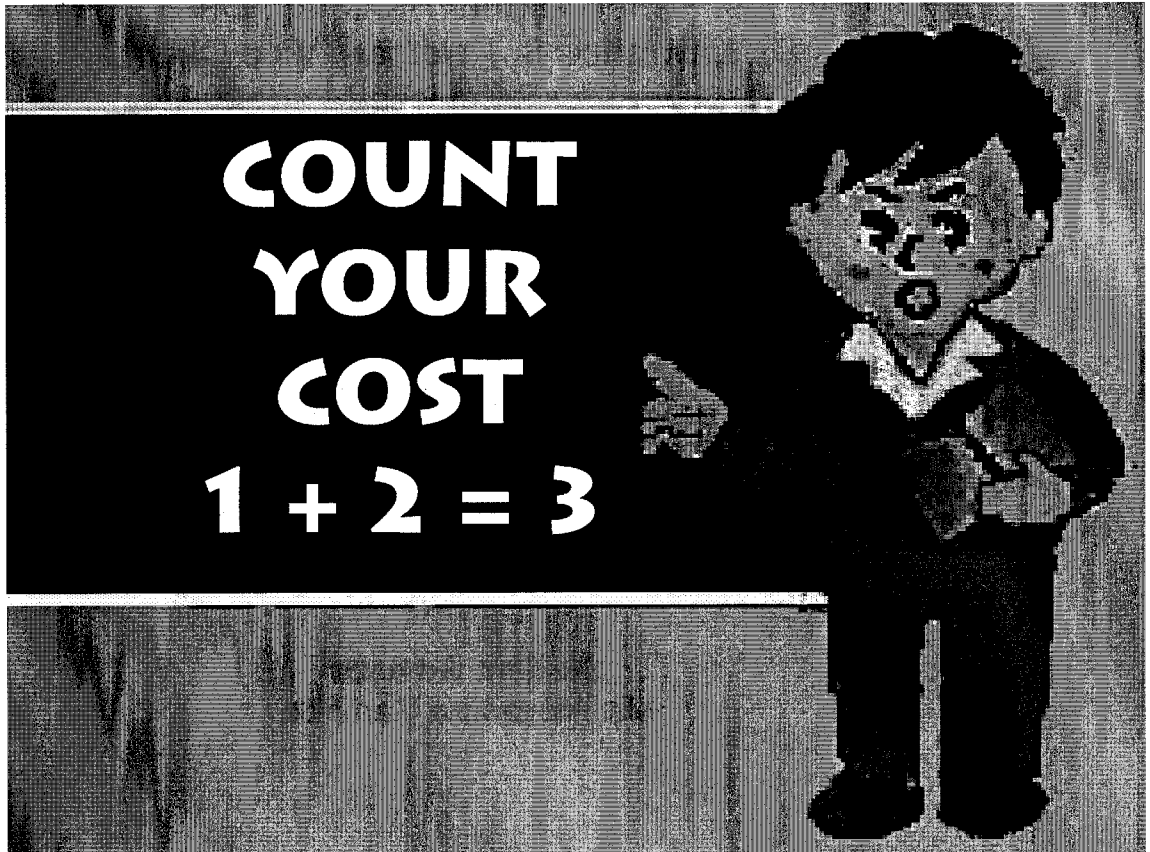
The report contains the Statement of Operations for the General, Food Service and Capital Projects Funds, and portfolio statistics.

Copies of the Monthly Financial Report for the period ending February 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 Report for the period ending February 2011.

E-1

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



**Financial Services
Office of the Controller**

Board Meeting of April 13, 2011

Miami-Dade County Public Schools

The School Board of Miami-Dade County, Florida

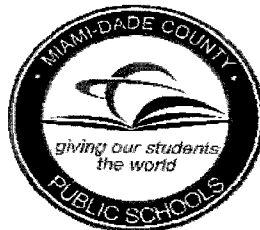
Ms. Perla Tabares Hantman, Chair
Dr. Lawrence S. Feldman, Vice Chair
Dr. Dorothy Bendross-Mindingall
Mr. Carlos L. Curbelo
Mr. Renier Diaz de la Portilla
Dr. Wilbert "Tee" Holloway
Dr. Martin Karp
Dr. Marta Pérez
Ms. Raquel A. Regalado

Superintendent of Schools

Mr. Alberto M. Carvalho

Student Advisor

Ms. Alexandra Garfinkle



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

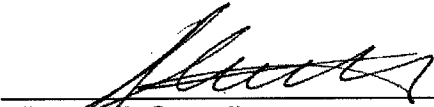
**Unaudited
Monthly Financial Report for the Period Ending
February 2011**

The Superintendent of Schools

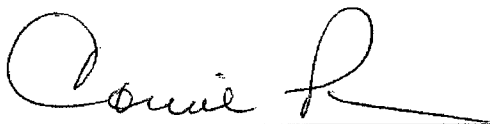
Presents: The Monthly Financial Report for the period ending February and the thirty-five weeks ending February 25, 2011 indicating appropriations in the 2010-11 budget, revenues and expenditures to date by funds and other related financial data.

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
February 2011**

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The School Board of Miami-Dade County, Florida
Statement of Operations (Unaudited)
GENERAL FUND (\$000)
Thirty-five Weeks Ended February 26, 2011

Description	Adopted Budget	Amended Budget ⁽¹⁾	Current Month		YTD Actual	% of YTD Actual to Amended Budget	Prior YTD Actual	Difference Increase/Decrease	% Increase/Decrease
			Actual	Actual					
REVENUES									
STATE SOURCES	\$ 1,193,051	\$ 1,104,459	\$ 91,827	\$ 751,497	\$ 68%	\$ 695,375	\$ 56,122	8%	
FEDERAL SOURCES	17,457	17,457	262	2,895	15%	2,885	(10)	(7%)	
LOCAL SOURCES	1,322,913	1,322,881	7,269	1,019,483	77%	1,116,249	(96,766)	(9%)	
TRANSFERS IN	140,140	140,140	20,298	83,654	60%	88,793	(5,139)	(6%)	
TOTAL REVENUES	\$ 2,633,561	\$ 2,584,737	\$ 119,656	\$ 1,857,309	72%	\$ 1,903,302	\$ (45,993)	(2%)	
EXPENDITURES									
SCHOOL LEVEL SERVICES									
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,798,003	\$ 1,717,949	\$ 153,273	\$ 1,070,136	62%	\$ 1,046,310	\$ 23,826	2%	
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	42,074	61,172	5,415	40,961	67%	41,867	(806)	(2%)	
TRANSPORTATION	72,032	80,451	8,459	51,328	64%	51,378	(50)	(9%)	
TOTAL DIRECT SERVICES TO STUDENTS	\$ 1,912,109	\$ 1,859,572	\$ 167,147	\$ 1,162,425	63%	\$ 1,139,555	\$ 22,870	2%	
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	349,556	378,958	24,039	216,274	57%	236,496	(20,222)	(9%)	
SCHOOL ADMINISTRATION	186,274	161,326	13,420	103,189	64%	103,918	(719)	(1%)	
COMMUNITY SERVICES	32,441	26,924	2,795	18,484	69%	18,888	(402)	(2%)	
TOTAL SCHOOL LEVEL SERVICES	\$ 2,480,380	\$ 2,427,780	\$ 207,401	\$ 1,500,382	62%	\$ 1,498,855	\$ 1,627	0%	
INSTRUCTIONAL SUPPORT SERVICES									
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 17,371	\$ 19,608	\$ 1,653	\$ 12,738	64%	\$ 11,221	\$ 1,517	14%	
INSTRUCTIONAL STAFF TRAINING	3,821	3,556	317	2,093	59%	2,566	(473)	(18%)	
INSTRUCTION RELATED TECHNOLOGY	26,666	25,037	2,280	17,329	65%	18,539	(1,210)	(7%)	
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 47,858	\$ 48,401	\$ 4,250	\$ 32,160	66%	\$ 32,326	\$ (166)	(1%)	
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	\$ 2,508,238	\$ 2,476,181	\$ 211,651	\$ 1,532,542	62%	\$ 1,531,181	\$ 1,361	0%	
BUSINESS SERVICES									
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 13,509	\$ 14,455	\$ 813	\$ 7,924	55%	\$ 7,500	\$ 424	6%	
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	48,016	47,620	3,278	30,513	64%	31,502	(989)	(3%)	
ADMINISTRATIVE TECHNOLOGY SERVICES	961	1,012	88	653	65%	638	15	2%	
TOTAL BUSINESS SERVICES	\$ 63,486	\$ 63,087	\$ 4,179	\$ 39,090	62%	\$ 39,640	\$ (550)	(1%)	
CENTRAL ADMINISTRATION									
SCHOOL BOARD	\$ 2,876	\$ 2,668	\$ 270	\$ 1,798	67%	\$ 1,748	\$ 50	3%	
BOARD OFFICE	2,366	2,485	209	1,549	62%	1,405	144	10%	
BOARD ATTORNEY	1,505	864	51	493	57%	687	(404)	(45%)	
OTHER (includes inspector general & independent auditors)	1,131	1,132	80	629	56%	716	(89)	(12%)	
GENERAL ADMINISTRATION	4,446	4,965	371	3,159	64%	3,122	37	1%	
SUPERINTENDENT'S OFFICE	12,324	12,114	981	7,628	63%	7,890	(262)	(3%)	
OTHER GENERAL ADMINISTRATION	2,594,048	2,551,382	216,811	1,579,260	62%	1,578,711	549	0%	
TOTAL CENTRAL ADMINISTRATION	\$ 1,370	\$ 500	\$ -	\$ 484	99%	\$ 200	\$ 284	147%	
SUB-TOTAL EXPENDITURES	\$ 2,585,418	\$ 2,551,882	\$ 216,811	\$ 1,579,764	62%	\$ 1,578,911	\$ 843	0%	
DEBT SERVICE (includes interest expense)									
TRANSFERS OUT									
TOTAL EXPENDITURES	\$ 48,143	\$ 32,866	\$ (87,165)	\$ 277,555		\$ 324,381	\$ (46,839)		
Excess (Deficiency) of Revenues Over Expenditures	131,732	131,732							
Beginning Fund Balance	(47,953)	(47,953)							
Less: Rebudgets, Reserves, Encumbrances & Commitments	131,822	116,634							
Unappropriated Fund Balance									

(1) This represents the budget as amended at the School Board meeting on February 9, 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
Thirty-five Weeks Ended February 25, 2011

Description	Adopted	Current		Year-To-Date		Commitment and Encumbrance	Actual vs Amended Budget	Year-To-Date Actual ⁽⁴⁾	Difference Increase/ (Decrease)	% Increase/ (Decrease)
	2010-11 Budget ⁽³⁾	Amended Budget ⁽⁵⁾	Month Actual	2010-11 Actual	%					
REVENUES										
Local Optional Millage	\$ 304,237	\$ 304,237	\$ 624	\$ 237,553	(1)	N/A	\$ (66,684)	\$ 300,816	\$ (63,263)	(21%)
PECO Revenues	28,702	28,702	1,194	24,497		N/A	(4,205)	14,314	10,183	71%
Interest	1,011	877	106	856		N/A	(212)	1,088	(423)	(39%)
Transfers-In (Interfund)	-	-	-	-		N/A	-	451	(451)	(100%)
Sale of Bonds and Other Revenues	24,640	25,172	-	25,172	100%	N/A	-	105,380	(80,208)	(76%)
Misc Revenue	7,548	7,577	2,834	6,747	89%	N/A	(830)	3,172	3,575	113%
Total	\$ 386,138	\$ 386,565	\$ 4,755	\$ 294,634	80%	N/A	\$ (71,931)	\$ 425,221	\$ (130,587)	(31%)
Beginning Fund Balance	492,587	492,587								
Total Beginning Fund Balance & Budgeted Revenues	\$ 888,705	\$ 889,132								
EXPENDITURES										
Sites/Site Improvements	\$ 22,879	\$ 24,366	\$ 578	\$ 7,887	(2)	\$ 5,602	\$ 10,877	\$ 16,560	\$ (8,673)	(52%)
Buildings & Additions	208,902	205,170	3,090	33,522	(2)	40,692	130,956	86,187	(52,665)	(61%)
Renovations	188,484	187,740	6,793	49,856	(2)	83,306	54,578	47,904	1,952	4%
Original & Additional Equipment	38,165	39,300	1,944	26,388	(2)	5,989	6,923	37,323	(10,935)	(29%)
Other	4,836	4,702	160	1,024		740	2,938	33,119	(32,095)	(97%)
Transfers-out	385,440	385,440	20,872	229,036		-	156,404	245,405	(16,369)	(7%)
Total	\$ 846,705	\$ 846,718	\$ 33,427	\$ 347,713	41%	\$ 135,329	\$ 362,576	\$ 466,498	\$ (118,785)	(25%)
Excess (Deficiency) of Revenues Over Expenditures	(480,567)	(480,153)	(28,672)	(53,079)						
Projected Ending Balance	\$ 12,000	\$ 12,414								

(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.
(5) This represents the budget as amended at the School Board meeting on February 9, 2011.
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-five Weeks Ended February 25, 2011

Description	Adopted 2010-11 Budget (5)	Amended 2010-11 Budget (6)	Current Month Actual	Year-To-Date Actual 2010-11	Projected Annual (8)	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (4) 2009-10	Difference Increase/ (Decrease)	%
REVENUES										
Local Sources:										
Food Sales	\$ 30,902	\$ 30,902	\$ 2,837	\$ 19,871	\$ 30,902	\$ -	64%	\$ 21,230	\$ (1,359)	(6%)
Interest	31	15	2	9	15	-	60%	23	(14)	(61%)
Other	-	-	62	62	62	62	-	5	57.00	(6%)
Total Local Sources	30,933	30,917	2,901	19,942	30,979	62	65%	21,258	(1,316)	(6%)
State Sources:										
State Reimbursements	2,249	2,136	178	1,424	2,136	-	67%	1,499	(75)	(5%)
Other	10	10	-	-	10	-	0%	-	-	(5%)
Total State Sources	2,259	2,146	178	1,424	2,146	-	66%	1,499	(75)	(5%)
Federal Sources:										
Federal Reimbursement	103,905	105,405	11,246	69,638	105,405	(1)	66%	65,999	3,639	6%
Value of Fed. Commodities Received	6,965	7,465	637	6,652	7,465	(3)	89%	4,350	2,302	53%
Commodity Rebate & Other	50	100	82	160	160	60	160%	58	102	176%
Total Federal Sources	110,920	112,970	11,965	76,450	113,030	60	88%	70,407	6,043	9%
Total Revenues	\$ 144,112	\$ 146,033	\$ 15,044	\$ 97,816	\$ 146,155	\$ 122	67%	\$ 93,164	\$ 4,652	5%
Beginning Fund Balance	7,979	7,979			7,979	100%				
Beginning Fund Balance & Budgeted/Projected Revenue	152,091	154,012			154,134	101%				
EXPENDITURES										
Cost of Goods Used:										
Purchased Foods	\$ 51,036	\$ 52,731	\$ 6,711	\$ 34,048	\$ 52,731	\$ -	65%	\$ 32,707	\$ 1,341	4%
Federal Commodities	6,965	6,965	624	3,843	6,965	(2,3)	55%	3,961	(118)	(3%)
Commodities Processing Cost	35	35	-	27	35	100%	0%	61	(34)	(56%)
Other Nonfood Supplies	3,900	4,250	373	2,781	4,250	(2)	77%	2,281	500	22%
Salaries	42,688	41,270	3,827	25,771	41,270	(2)	62%	26,496	(725)	(3%)
Fringes	27,226	25,746	1,974	14,480	25,746	-	56%	15,085	(605)	(4%)
Energy Services	5,987	5,348	450	3,557	5,348	-	67%	3,741	(184)	(5%)
Purchased Services	4,127	4,357	428	2,943	4,357	-	68%	2,656	287	11%
Material & Supplies	710	781	110	503	781	-	64%	487	6	1%
Capital Outlay	545	1,165	43	311	1,165	-	27%	79	232	294%
Indirect Cost	3,255	3,146	267	1,883	3,146	-	60%	2,156	(273)	(13%)
Total Expenditures	\$ 146,474	\$ 145,784	\$ 14,807	\$ 90,147	\$ 145,784	\$ -	62%	\$ 89,720	\$ 4,225	0%
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,362)	\$ 249	\$ 237	\$ 7,669	\$ 371	\$ -		\$ 3,444	\$ 4,225	
Ending Fund Balance	\$ 5,617	\$ 8,228			\$ 8,350					
Less: Reserves and Encumbrances	(3,544)	(5,044)			(5,044)					
Unreserved Fund Balance	\$ 2,073	\$ 3,184			\$ 3,306					

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.

(6) This represents the budget as amended at the School Board meeting on February 09, 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
February 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 February 25, 2011:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 12,626,223	\$ 12,626,223
Purchased Services	4,067,446	113,781,979	117,849,425
Energy Services	-	122,236,182	122,236,182
Materials & Supplies	984,909	2,998,683	3,983,592
Capital Outlay	479,675	1,193,096	1,672,771
Other	3,495	795,755	799,250
Total	\$ 5,535,525	\$ 253,631,918	\$ 259,167,443

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 25, 2011:

Buildings and Additions	\$	7,466,694
Land		32,932
Improvements Other Than Buildings		1,482,181
Renovations		5,391,027
Equipment		-
Total	\$	14,372,834

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
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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 1.71% compared to 2009-10 fiscal year. The number of operating days in the current month was 18 and year-to-date was 114 as compared to 115 in the prior year.

Net encumbrances as of month end amounted to \$1,063,721 of which \$350,568 is attributable to Capital Outlay; \$205,137 is attributable to Material and Supplies; \$508,016 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 February 25, 2011 the commodity inventory balance was \$4,334,266.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
February 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 February 2011, reimbursements to the General Fund through transfers-in amounted to \$83,654 consisting of \$52,620, \$9,602, and \$21,432 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

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

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Portfolios: 1MIN0111, 1CHC0174, COPA0384, COPA0385, COPA0386, COPA0387, COPA0389, COPA0394, COPA3800, COPA3981, COPA398A, COPAQ399, SERP0871, 2G0B0350, ERPEL322, MIAPO371, NYSB0391, NMWB0391, TECHL322, 3SWP0800, IPCA0101, ITAN0110

	ALL FUNDS	POOLED CASH FUND	TAX ANTICIPATION NOTES	OTHER FUNDS	MISC.	MONEY MARKET POOL SCHOOLS	CHARTER SCHOOLS CAPITAL OUTLAY	EARLY RETIREMENT PLAN	COP'S ACQUISITION
	(2)	(2)	(3)	(3)	(4)	(4)	(4)	(4)	(5)
INTEREST RECEIVED	109,252	57,005	14,231	817	-	6	40	-	37,153
NET EARNINGS	230,547	114,572	52,336	817	-	11,558	40	4,818	46,406
AVERAGE DAILY PORTFOLIO	1,041,667,424	534,565,134	188,573,470	8,880,689	-	19,223,100	5,177,433	13,377,447	271,870,150
YIELD(1)	.29%	0.28%	0.36%	0.12%	- %	0.78%	0.01%	0.47%	0.22%
END PORTFOLIO BALANCE	1,042,698,621	543,509,707	188,594,344	8,497,797	-	19,263,677	6,030,392	13,062,482	263,740,222
WEIGHTED AVERAGE YIELD AT MONTH END	.28%	0.28%	0.34%	0.12%	- %	0.67%	0.01%	0.45%	0.22%
WEIGHTED AVERAGE DAYS TO MATURITY	146	118	108	1	-	769	1	684	165

1. State of Florida Local Government Investment Pool Yielding .27% Net of Fees
 2. Payroll and Vendor Accounts Interest Float included in Pooled Cash Fund
 3. Master Equipment Leases & City of Miami Law Enforcement Escrow Account
 4. Early Retirement Plan - Additional \$12,499,395.68 Invested in Equity Securities
 5. Certificates of Participation - Acquisition & Lease Payment Proceeds for the 2000A thru 2010B Issues
 6. Compenrating balance of \$44 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
February 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.

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.