

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

June 27, 2011

Financial Services
Richard H. Hinds, Chief Financial Officer

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

COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

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

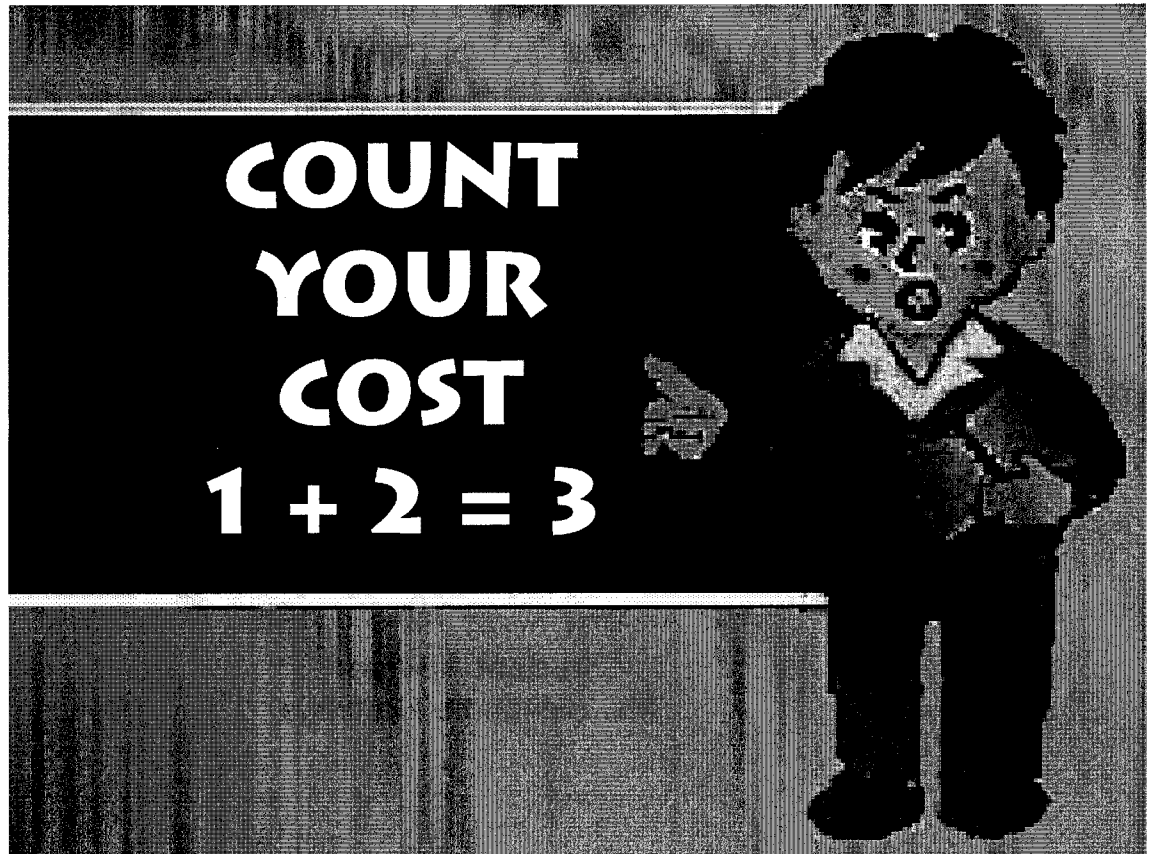
The report contains the Statement of Operations for the General, Food Service and Capital Projects Funds, and portfolio statistics.

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

E-1

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



**Financial Services
Office of the Controller**

Board Meeting of July 13, 2011

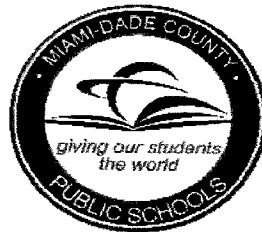
Miami-Dade County Public Schools

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
May 2011**

The Superintendent of Schools

Presents: The Monthly Financial Report for the period ending May and the forty-eight weeks ending May 27, 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
May 2011**

TABLE OF CONTENTS

Statement of Operations – General Fund..... 1

Statement of Operations – Capital Projects Funds 2

Statement of Operations – Food Service Fund 3

Notes to Monthly Financial Report 4-5

Explanation of Variances..... 6

Portfolio Statistics 7

Glossary of Terms..... 8

The School Board of Miami-Dade County, Florida
 Statement of Operations (Unaudited)
 GENERAL FUND (\$000)
 Forty-eight Weeks Ended May 27, 2011

Description	Adopted Budget	Amended Budget ⁽¹⁾	Current Month Actual	YTD Actual	% of YTD Actual to Amended Budget	Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
REVENUES								
STATE SOURCES	\$ 1,153,051	\$ 1,110,438	\$ 93,255	\$ 1,022,498	92%	\$ 848,378	\$ 174,120	21%
FEDERAL SOURCES	17,457	17,460	980	4,667	27%	7,327	(2,660)	(36%)
LOCAL SOURCES	1,322,913	1,323,667	37,425	1,206,638	91%	1,284,965	(78,317)	(6%)
TRANSFERS IN	140,140	140,140	2,960	110,427	79%	134,603	(24,176)	(18%)
TOTAL REVENUES	\$ 2,633,561	\$ 2,591,905	\$ 134,610	\$ 2,344,230	90%	\$ 2,275,263	\$ 68,967	3%
EXPENDITURES								
SCHOOL LEVEL SERVICES								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,798,003	\$ 1,766,309	\$ 137,246	\$ 1,480,316	84%	\$ 1,496,537	\$ (15,221)	(1%)
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	42,074	65,044	5,093	56,151	86%	67,780	(1,629)	(3%)
TRANSPORTATION	72,032	82,517	8,108	71,601	87%	73,287	(1,686)	(2%)
TOTAL DIRECT SERVICES TO STUDENTS	\$ 1,912,109	\$ 1,913,870	\$ 150,417	\$ 1,608,068	84%	\$ 1,629,604	\$ (18,536)	(1%)
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	349,556	316,660	28,518	301,138	95%	327,246	(26,108)	(8%)
SCHOOL ADMINISTRATION	166,274	165,100	13,282	142,978	87%	143,133	(155)	(0%)
COMMUNITY SERVICES	32,441	28,530	2,918	25,164	82%	28,993	(629)	(3%)
TOTAL SCHOOL LEVEL SERVICES	\$ 2,460,380	\$ 2,424,160	\$ 195,115	\$ 2,078,348	86%	\$ 2,129,978	\$ (45,628)	(2%)
INSTRUCTIONAL SUPPORT SERVICES								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 17,371	\$ 20,673	\$ 1,624	\$ 18,087	87%	\$ 17,442	\$ 645	4%
INSTRUCTIONAL STAFF TRAINING	3,821	3,309	181	2,755	83%	3,335	(580)	(17%)
INSTRUCTION RELATED TECHNOLOGY	26,666	28,136	2,334	24,372	87%	24,860	(488)	(2%)
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 47,858	\$ 52,118	\$ 4,339	\$ 45,214	87%	\$ 45,637	\$ (423)	(1%)
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES								
\$ 2,508,238	\$ 2,476,278	\$ 199,454	\$ 2,123,562	86%	\$ 2,169,613	\$ (46,051)	(2%)	
BUSINESS SERVICES								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 13,509	\$ 12,735	\$ 842	\$ 10,906	86%	\$ 10,406	\$ 500	5%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	49,016	43,603	3,109	40,147	92%	42,817	(2,670)	(6%)
ADMINISTRATIVE TECHNOLOGY SERVICES	961	2,853	345	1,484	52%	856	628	73%
TOTAL BUSINESS SERVICES	\$ 63,486	\$ 59,191	\$ 4,296	\$ 52,537	89%	\$ 54,079	\$ (1,542)	(3%)
CENTRAL ADMINISTRATION								
SCHOOL BOARD	\$ 2,876	\$ 2,674	\$ 206	\$ 2,409	90%	\$ 2,429	\$ (20)	(1%)
BOARD OFFICE	2,368	2,704	259	2,193	81%	1,932	261	14%
BOARD ATTORNEY	1,505	814	54	709	87%	1,230	(521)	(42%)
OTHER (includes inspector general & independent auditors)								
GENERAL ADMINISTRATION	1,131	1,132	75	865	76%	992	(127)	(13%)
SUPERINTENDENT'S OFFICE	4,448	4,892	380	4,271	87%	4,235	36	1%
OTHER GENERAL ADMINISTRATION								
TOTAL CENTRAL ADMINISTRATION	\$ 12,324	\$ 12,216	\$ 974	\$ 10,447	86%	\$ 10,818	\$ (371)	(3%)
SUB-TOTAL EXPENDITURES								
\$ 2,594,048	\$ 2,547,695	\$ 204,724	\$ 2,186,546	86%	\$ 2,234,510	\$ (47,964)	(2%)	
FACILITIES & CAPITALIZED EQUIPMENT		2,000	1,350	1,350	68%		1,350	100%
DEBT SERVICE (includes interest expense)				494	80%		238	256
TRANSFERS OUT	1,370	617						
TOTAL EXPENDITURES	\$ 2,596,418	\$ 2,550,302	\$ 206,074	\$ 2,188,390	86%	\$ 2,234,748	\$ (46,358)	(2%)
Excess (Deficiency) of Revenues Over Expenditures	\$ 48,143	\$ 41,603	\$ (71,464)	\$ 165,840				
Beginning Fund Balance	131,732	131,732						
Less: Rebudgets, Reserves, Encumbrances & Commitments	(47,953)	(47,953)						
Unappropriated Fund Balance	\$ 131,922	\$ 125,392						

(1) This represents the budget as amended at the School Board meeting on May 11, 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
Forty-eight Weeks Ended May 27, 2011

Description	Adopted 2010-11 Budget ⁽³⁾	Amended Budget ⁽⁵⁾	Current Month Actual	Year-To-Date Actual 2010-11	% Encumbrance	Commitment and Encumbrance	Actual vs Amended Budget	Year-To-Date Actual 2009-10 ⁽⁴⁾	Difference Increase/ (Decrease)	% Increase/ (Decrease)
REVENUES										
Local Optional Millage	\$ 304,237	\$ 304,237	\$ 5,256	\$ 273,556	(1)	90%	N/A	\$ (30,681)	\$ (64,942)	(19%)
PECO Revenues	28,702	28,702	960	27,669		96%	N/A	(1,133)	9,349	51%
Interest	1,011	900	56	1,192		132%	292		(562)	(32%)
Transfers-in (Interfund)	-	-	-	-		-	-		(137,995)	(100%)
Sale of Bonds and Other Revenues	24,640	25,172	-	25,172		100%	-		(80,208)	(76%)
Misc. Revenue	7,548	11,373	116	8,902		79%	(2,471)		4,493	101%
Total	\$ 366,138	\$ 370,384	\$ 6,388	\$ 336,391		91%	\$ (23,993)	\$ 506,265	\$ (69,875)	(45%)
Beginning Fund Balance	492,567	492,567								
Total Beginning Fund Balance & Budgeted Revenues	\$ 858,705	\$ 862,951								
EXPENDITURES										
Site/Site Improvements	\$ 22,879	\$ 26,807	\$ 663	\$ 10,235	(2)	40%	\$ 5,921	\$ 20,155	\$ (9,920)	(49%)
Buildings & Additions	206,902	205,780	5,001	48,637	(2)	24%	60,298	122,137	(73,500)	(60%)
Renovations	188,484	182,448	5,081	65,897	(2)	36%	72,023	67,850	(1,953)	(3%)
Original & Additional Equipment	38,165	42,030	8,647	40,763	(2)	97%	798	48,698	(7,945)	(16%)
Other	4,835	4,710	75	1,688		34%	908	33,547	(31,961)	(95%)
Transfers-out	385,440	357,798	428	297,385		83%	60,413	481,135	(183,760)	(38%)
Total	\$ 846,705	\$ 819,573	\$ 19,895	\$ 464,453		87%	\$ 139,948	\$ 773,522	\$ (308,029)	(40%)
Excess (Deficiency) of Revenues Over Expenditures	(480,567)	(448,189)	(13,497)	(128,162)				\$ (167,256)	\$ 39,154	
Projected Ending Balance	\$ 12,000	\$ 4,378								

(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 May 11, 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
Forty-eight Weeks Ended May 27, 2011

Description	Adopted Budget (a)	Amended Budget (b)	Current Month Actual	Year-To-Date		Projected Annual (c)	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (d)	Difference Increase/ (Decrease)	%
				2010-11 Actual	2010-11 Actual						
REVENUES											
Local Sources:											
Food Sales	\$ 30,902	\$ 30,902	\$ 2,649	\$ 28,162	\$ 30,902	91%	\$ -	100%	\$ 28,971	\$ (819)	(3%)
Interest	31	15	1	11	15	73%	-	100%	51	(40)	(78%)
Other	-	-	-	-	-	-	-	-	8	(8,00)	(3%)
Total Local Sources	30,933	30,917	2,550	28,163	30,917	91%	-	100%	29,030	(857)	(3%)
State Sources:											
State Reimbursements	2,249	2,136	179	1,959	2,136	92%	-	100%	2,062	(103)	(5%)
Other	10	10	-	25	25	250%	15	150%	23	2	8%
Total State Sources	2,259	2,146	179	1,984	2,161	92%	15	101%	2,085	(101)	(5%)
Federal Sources:											
Federal Reimbursement	103,906	105,405	12,452	105,479	105,479	100%	74	100%	100,071	5,408	5%
Value of Fed. Commodities Received	6,965	7,465	11	7,909	7,909	106%	444	6%	6,583	2,326	42%
Commodity Rebate & Other	50	100	142	478	478	478%	378	758%	54	414	647%
Total Federal Sources	110,920	112,970	12,605	113,866	113,866	101%	896	1%	105,718	8,148	8%
Total Revenues	\$ 144,112	\$ 146,033	\$ 15,334	\$ 144,013	\$ 146,944	99%	\$ 911	101%	\$ 136,835	\$ 7,180	5%
Beginning Fund Balance	7,979	7,979			7,979	100%					
Beginning Fund Balance & Budgeted/Projected Revenue	152,091	154,012			154,923	102%					
EXPENDITURES											
Cost of Goods Used:											
Purchased Foods	\$ 51,036	\$ 52,731	\$ 6,034	\$ 53,536	\$ 53,536	102%	\$ (805)	102%	\$ 47,420	\$ 6,116	13%
Federal Commodities	6,965	6,966	766	5,855	6,966	84%	-	100%	5,915	(60)	(1%)
Other Nonfood Supplies	35	35	-	27	35	77%	-	100%	61	(34)	(56%)
Salaries	3,900	4,250	372	3,951	4,260	93%	-	100%	4,204	(263)	(6%)
Fringes	42,688	41,270	3,948	37,742	41,270	91%	-	100%	38,080	(338)	(1%)
Energy Services	27,226	25,746	2,009	20,765	26,746	81%	-	100%	20,780	(15)	(0%)
Purchased Services	5,987	5,348	452	4,903	5,348	82%	-	100%	5,151	(248)	(5%)
Material & Supplies	4,127	4,357	310	4,062	4,367	93%	-	100%	3,473	589	17%
Capital Outlay	710	781	82	730	781	83%	-	100%	720	10	1%
Indirect Cost	545	1,155	172	1,118	1,155	97%	-	100%	82	1,036	1263%
Total Expenditures	\$ 145,474	\$ 145,754	\$ 14,406	\$ 138,409	\$ 145,599	93%	\$ (805)	101%	\$ 126,320	\$ 0,469	3%
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,362)	\$ 249	\$ 928	\$ 5,804	\$ 368				\$ 7,973	\$ 597	
Ending Fund Balance	\$ 5,617	\$ 8,228			\$ 8,334						
Less: Reserves and Encumbrances	(3,544)	(5,044)			(5,044)						
Unreserved Fund Balance	\$ 2,073	\$ 3,184			\$ 3,290						

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 08, 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
May 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 May 27, 2011:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 8,020,806	\$ 8,020,806
Purchased Services	1,056,762	73,980,336	75,037,098
Energy Services	-	74,926,431	74,926,431
Materials & Supplies	470,588	3,103,075	3,573,663
Capital Outlay	239,863	1,330,016	1,569,879
Other	3,495	532,256	535,751
Total	\$ 1,770,708	\$ 161,892,920	\$ 163,663,628

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 May 27, 2011:

Buildings and Additions	\$	5,239,765
Land		32,932
Improvements Other Than Buildings		1,342,444
Renovations		4,860,228
Equipment		-
Total	\$	11,475,369

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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

Average daily student participation of breakfasts and lunches increased 1.41% compared to 2009-10 fiscal year. The number of operating days in the current month was 20 and year-to-date was 172 as compared to 173 in the prior year.

Net encumbrances as of month end amounted to \$714,407 of which \$174,328 is attributable to Capital Outlay; \$85,133 is attributable to Material and Supplies; \$454,946 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 May 27, 2011 the commodity inventory balance was \$3,579,385.

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

**Unaudited
Monthly Financial Report for the Period Ending
May 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 May 2011, reimbursements to the General Fund through transfers-in amounted to \$110,427 consisting of \$70,235, \$12,674, and \$27,518 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

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

RUN: 06/20/11 8:39:24AM

Portfolios: 1MIN0111, 1CHC0174, COPA0384, COPA0385, COPA0386, COPA0387, COPA0389, COPA0394, COPA3800, COPA3981, COPA398A, COPAQ399, COPCI299, SERP0871, 2G0B0350, ERPEL322, MIAP0371, NMSB0391, NMSB0391, TECHL322, 3SMP0800, 1PCA0101, 1TAN0110

	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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
INTEREST RECEIVED	134,533	66,258	-	165	-	1,101	45	2,518	64,446
NET EARNINGS	164,758	95,640	38,112	165	-	12,252	45	3,737	14,808
AVERAGE DAILY PORTFOLIO	774,887,534	384,696,144	88,613,771	6,795,069	-	18,723,366	5,301,974	12,935,543	257,821,668
YIELD(1)	.25%	0.29%	0.51%	0.03%	- %	0.77%	0.01%	0.34%	0.07%
END PORTFOLIO BALANCE	747,139,562	366,710,817	88,613,903	6,795,186	-	18,368,777	5,690,692	12,631,221	248,328,965
WEIGHTED AVERAGE YIELD AT MONTH END	.26%	0.27%	0.52%	0.03%	- %	0.66%	0.01%	0.27%	0.14%
WEIGHTED AVERAGE DAYS TO MATURITY	118	49	138	1	-	718	1	415	160

1 State of Florida Local Government Investment Pool Yielding .24% 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 \$13,004,616.31 Invested in Equity Securities
 5 Certificates of Participation - Acquisition & Lease Payment Proceeds for the 2000A thru 2011AB Issues
 6 Compensating balances of \$38 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
May 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.