

Office of Superintendent of Schools  
Board Meeting of June 13, 2012

May 30, 2012

Financial Services  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD  
ENDING APRIL 2012**

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

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

The Monthly Financial Report for the period ending April 2012 is presented to the Board.

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

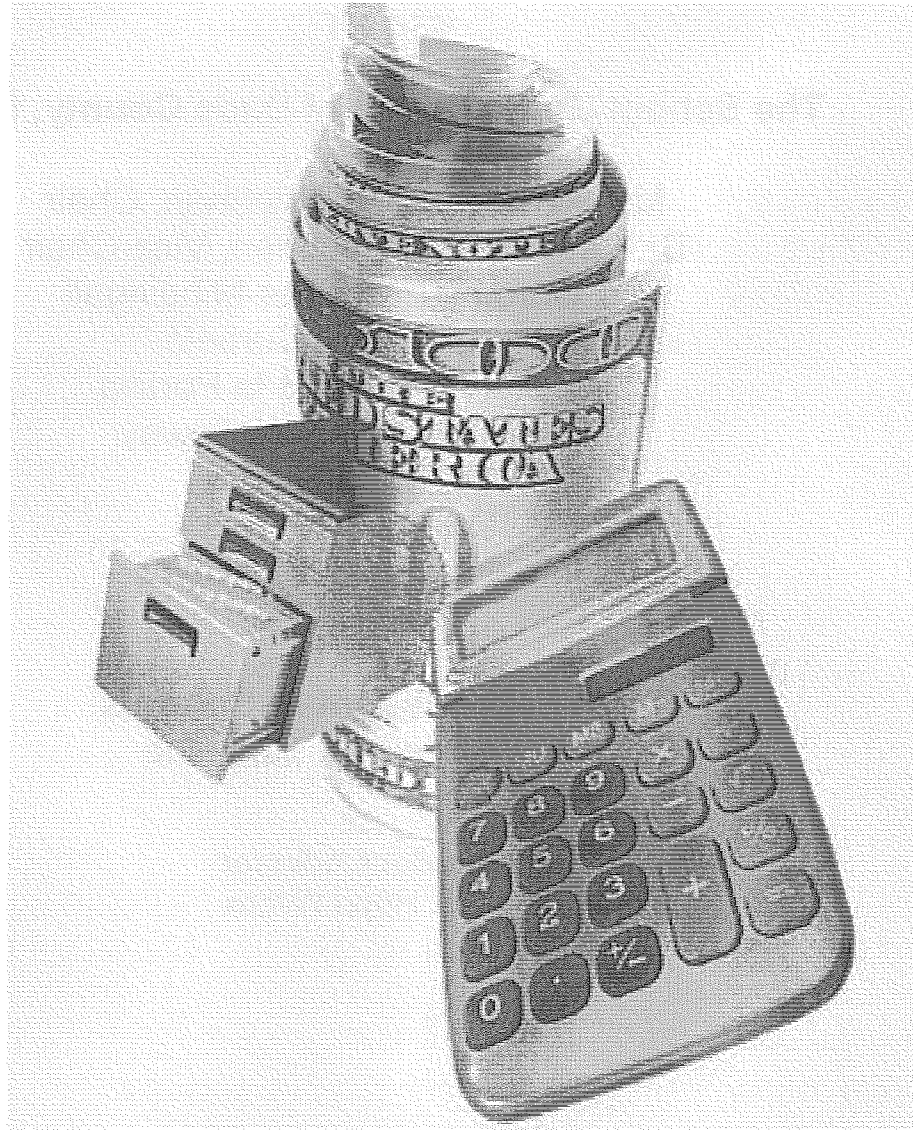
Copies of the Monthly Financial Report for the period ending April 2012 will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Monthly Financial Report for the period ending April 2012.

**E-1**

**Monthly Financial Report - *Unaudited***  
**For the Period Ending April 2012**

**Miami-Dade County Public Schools**



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

**Board Meeting of June 13, 2012**

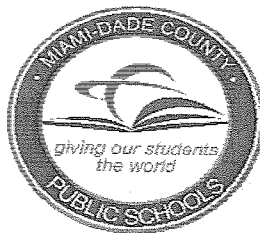
# Miami-Dade County Public Schools

## 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  
April 2012

The Superintendent of Schools

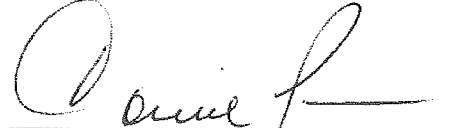
**Presents:** The Monthly Financial Report for the period ending April and the forty-four weeks ending April 27, 2012 indicating appropriations in the 2011-12 budget, revenues and expenditures to date by funds and other related financial data.

**Recommends:** The report be accepted and placed on file.

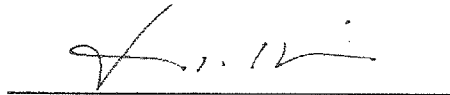
Respectfully submitted,

  
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  
April 2012**

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The School Board of Miami-Dade County, Florida  
Statement of Operations (Unaudited)  
GENERAL FUND (\$000)  
Forty-four Weeks Ended April 27, 2012

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	\$ 1,097,037	\$ 1,061,916	\$ 83,795	\$ 891,011	84%	\$ 929,243	\$ (38,232)	(4%)
FEDERAL SOURCES	17,461	17,461	2,976	7,211	41%	3,687	3,524	96%
LOCAL SOURCES	1,292,070	1,291,599	14,144	1,091,990	85%	1,169,213	(77,223)	(7%)
TRANSFERS IN	138,065	138,065	3,253	92,800	67%	107,477	(15,387)	(14%)
PROCEEDS FROM LOANS/LEASES (BUSES)	-	23,800	23,800	23,800	100%	-	23,800	-
<b>TOTAL REVENUES</b>	<b>\$ 2,544,633</b>	<b>\$ 2,532,841</b>	<b>\$ 127,988</b>	<b>\$ 2,106,102</b>	<b>83%</b>	<b>\$ 2,209,620</b>	<b>\$ (103,518)</b>	<b>(5%)</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,768,170	\$ 1,760,099	\$ 174,381	\$ 1,422,922	81%	\$ 1,343,070	\$ 79,852	6%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	126,153	127,718	12,099	105,048	82%	51,088	53,958	106%
TRANSPORTATION	70,228	75,174	8,163	61,712	82%	63,493	(1,781)	(3%)
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 1,964,551</b>	<b>\$ 1,962,991</b>	<b>\$ 194,643</b>	<b>\$ 1,589,680</b>	<b>81%</b>	<b>\$ 1,457,651</b>	<b>\$ 132,029</b>	<b>9%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	363,055	340,899	27,607	274,525	81%	272,620	1,905	1%
SCHOOL ADMINISTRATION	172,032	159,530	14,340	127,078	80%	129,716	(2,638)	(2%)
COMMUNITY SERVICES	30,282	27,810	2,843	22,649	81%	23,246	(597)	(3%)
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 2,519,920</b>	<b>\$ 2,491,230</b>	<b>\$ 239,433</b>	<b>\$ 2,013,932</b>	<b>81%</b>	<b>\$ 1,883,233</b>	<b>\$ 130,699</b>	<b>7%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 17,568	\$ 22,050	\$ 2,012	\$ 18,485	84%	\$ 16,263	\$ 2,222	14%
INSTRUCTIONAL STAFF TRAINING	2,699	3,272	232	2,458	75%	2,574	(116)	(5%)
INSTRUCTION RELATED TECHNOLOGY	23,842	25,574	2,092	20,343	80%	22,038	(1,695)	(8%)
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 44,109</b>	<b>\$ 50,896</b>	<b>\$ 4,336</b>	<b>\$ 41,286</b>	<b>81%</b>	<b>\$ 40,875</b>	<b>\$ 411</b>	<b>1%</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 2,564,029</b>	<b>\$ 2,542,126</b>	<b>\$ 243,769</b>	<b>\$ 2,055,218</b>	<b>81%</b>	<b>\$ 1,924,108</b>	<b>\$ 131,110</b>	<b>7%</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,971	\$ 10,950	\$ 619	\$ 8,512	78%	\$ 10,064	\$ (1,552)	(15%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	49,671	48,816	3,675	36,789	75%	37,038	(249)	(1%)
ADMINISTRATIVE TECHNOLOGY SERVICES	2,090	3,957	233	3,358	85%	1,139	2,219	195%
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 64,732</b>	<b>\$ 63,723</b>	<b>\$ 4,527</b>	<b>\$ 48,659</b>	<b>76%</b>	<b>\$ 48,241</b>	<b>\$ 418</b>	<b>1%</b>
<b>CENTRAL ADMINISTRATION</b>								
SCHOOL BOARD	\$ 2,963	\$ 2,608	\$ 230	\$ 2,266	87%	\$ 2,203	\$ 63	3%
BOARD OFFICE	2,289	2,311	199	2,041	88%	1,934	107	6%
BOARD ATTORNEY	1,547	970	54	890	92%	655	235	36%
GENERAL ADMINISTRATION	932	957	87	770	80%	790	(20)	(3%)
SUPERINTENDENT'S OFFICE	3,398	3,885	313	3,054	79%	3,891	(837)	(22%)
OTHER GENERAL ADMINISTRATION	\$ 11,109	\$ 10,731	\$ 883	\$ 9,021	84%	\$ 9,473	\$ (452)	(5%)
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 2,639,870</b>	<b>\$ 2,616,580</b>	<b>\$ 249,179</b>	<b>\$ 2,112,898</b>	<b>81%</b>	<b>\$ 1,981,822</b>	<b>\$ 131,076</b>	<b>7%</b>
DEBT SERVICE (includes interest expense)	620	292	-	266	91%	494	(228)	(46%)
TRANSFERS OUT	-	12,000	-	12,000	100%	-	12,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,640,490</b>	<b>\$ 2,628,872</b>	<b>\$ 249,179</b>	<b>\$ 2,125,164</b>	<b>81%</b>	<b>\$ 1,982,316</b>	<b>\$ 142,848</b>	<b>7%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (95,857)</b>	<b>\$ (96,031)</b>	<b>\$ (121,211)</b>	<b>\$ (19,062)</b>				
Beginning Fund Balance	221,712	221,712						
Less: Rebudgets, Reserves, Encumbrances & Commitments	(42,224)	(42,224)						
<b>Unappropriated Fund Balance</b>	<b>\$ 83,631</b>	<b>\$ 83,457</b>						

(1) This represents the budget as amended at the School Board meeting on May 16, 2012.  
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-four Weeks Ended April 27, 2012

Description	Adopted Budget 2011-12 <sup>(3)</sup>	Amended Budget <sup>(5)</sup>	Current Year-To-Date		Commitment and Encumbrance	Actual vs Amended Budget	Year-To-Date Actual 2010-11 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)	
			Month Actual	2011-12 Actual						
<b>REVENUES</b>										
Local Optional Millage	\$ 306,823	\$ 306,823	\$ 8,983	\$ 265,944	(1)	87%	N/A	(13%)	\$ 266,300	(1%)
PECO Revenues	13,771	13,771	1,266	11,997		87%	N/A	(13%)	26,609	(55%)
Interest	722	488	89	553		113%	N/A	13%	1,136	(51%)
Transfers-in (Interfund)	-	18,726	-	18,726		100%	N/A	0%	-	18,726
Sale of Bonds and Other Revenues	390	390	-	-		0%	N/A	(100%)	25,172	(100%)
Misc Revenue	9,718	10,124	3,186	6,081		60%	N/A	(40%)	8,706	(31%)
Total	\$ 331,422	\$ 360,322	\$ 13,424	\$ 303,301		87%	N/A	(13%)	\$ 330,003	(8%)
Beginning Fund Balance	282,716	282,716								
Total Beginning Fund Balance & Budgeted Revenues	\$ 614,138	\$ 643,038								
<b>EXPENDITURES</b>										
Sites/Site Improvements	\$ 12,395	\$ 13,623	\$ 327	\$ 6,007	(2)	44%	5,790	13%	9,582	(37%)
Buildings & Additions	126,779	122,174	5,170	67,928	(2)	47%	29,033	29%	43,636	33%
Renovations	130,474	126,650	4,674	48,283	(2)	38%	54,227	19%	60,816	(21%)
Original & Additional Equipment	11,043	13,462	1,206	13,301	(2)	99%	4,632	(33%)	32,106	(59%)
Other	2,864	3,673	95	801		22%	276	71%	1,511	(47%)
Transfers-out	330,583	349,309	42,581	263,562		76%	85,727	25%	296,957	(11%)
Total	\$ 614,138	\$ 628,791	\$ 54,053	\$ 389,960		62%	\$ 93,958	23%	\$ 444,608	(12%)
Excess (Deficiency) of Revenues Over Expenditures	(282,716)	(278,469)	(40,529)	(86,599)					\$ 28,006	
Projected Ending Balance	\$ -	\$ 4,247								

Current Available 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.  
(5) This represents the budget as amended at the School Board meeting on May 16, 2012.  
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 Four Weeks Ended April 27, 2012

Description	Adopted 2011-12 Budget (6)	Amended 2011-12 Budget (7)	Current Month Actual (8)	Year-To-Date Actual 2011-12 (8)	Projected Annual (7)	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (8)	Difference Increase/ (Decrease)	%	
											%
<b>REVENUES</b>											
<b>Local Sources:</b>											
Food Sales	\$ 29,200	\$ 29,451	\$ 2,637	\$ 23,997	\$ 29,451	\$ -	81%	\$ 25,603	\$ (1,606)	(6%)	
Interest	11	7	2	10	10	3	143%	10	-	0%	
Other	-	-	-	-	-	-	-	-	-	0%	
<b>Total Local Sources</b>	<b>29,211</b>	<b>29,458</b>	<b>2,639</b>	<b>24,007</b>	<b>29,461</b>	<b>3</b>	<b>81%</b>	<b>25,613</b>	<b>(1,606)</b>	<b>(6%)</b>	
<b>State Sources:</b>											
State Reimbursements	2,033	2,261	188	1,884	2,261	-	83%	1,780	104	6%	
Other	15	15	43	43	43	28	287%	25	18	-	
<b>Total State Sources</b>	<b>2,048</b>	<b>2,276</b>	<b>231</b>	<b>1,927</b>	<b>2,304</b>	<b>28</b>	<b>85%</b>	<b>1,805</b>	<b>122</b>	<b>7%</b>	
<b>Federal Sources:</b>											
Federal Reimbursement	109,946	111,993	12,173	96,160	111,993	-	86%	93,027	3,133	3%	
Value of Fed. Commodities Received	7,500	7,500	167	6,429	7,500	-	86%	7,898	(1,469)	(19%)	
Commodity Rebate & Other	460	500	9	419	500	-	84%	336	83	-	
<b>Total Federal Sources</b>	<b>117,896</b>	<b>119,993</b>	<b>12,349</b>	<b>103,008</b>	<b>119,993</b>	<b>-</b>	<b>86%</b>	<b>101,261</b>	<b>1,747</b>	<b>2%</b>	
<b>Total Revenues</b>	<b>\$ 149,155</b>	<b>\$ 151,727</b>	<b>\$ 15,219</b>	<b>\$ 128,942</b>	<b>\$ 151,758</b>	<b>\$ 31</b>	<b>85%</b>	<b>\$ 128,679</b>	<b>\$ 263</b>	<b>0%</b>	
Beginning Fund Balance	15,043	15,043			15,043		100%				
Beginning Fund Balance & Budgeted/Projected Revenue	164,198	166,770			166,801		100%				
<b>EXPENDITURES</b>											
<b>Cost of Goods Used:</b>											
Purchased Foods	\$ 56,500	\$ 62,548	\$ 6,362	\$ 52,727	\$ 62,548	\$ -	84%	\$ 47,502	\$ 5,225	11%	
Federal Commodities	7,200	6,000	782	6,617	6,617	(617)	110%	5,099	1,518	30%	
Commodities Processing Cost	35	10	-	10	10	-	100%	27	(17)	(63%)	
Other Nonfood Supplies	4,150	4,150	446	3,698	4,150	-	89%	3,579	119	3%	
Salaries	41,241	41,241	4,246	33,632	41,241	-	82%	33,794	(162)	(0%)	
Fringes	24,362	22,177	1,858	17,201	22,177	-	78%	18,756	(1,555)	(8%)	
Energy Services	5,456	5,456	462	4,568	5,456	-	84%	4,451	117	3%	
Purchased Services	4,513	4,448	353	3,598	4,448	-	81%	3,752	(154)	(4%)	
Material & Supplies	781	1,081	44	662	1,081	-	61%	648	14	2%	
Capital Outlay	1,500	1,835	8	1,547	1,835	-	84%	946	601	64%	
Indirect Cost	2,267	2,200	208	1,766	2,200	-	80%	2,449	(683)	(28%)	
<b>Total Expenditures</b>	<b>\$ 148,005</b>	<b>\$ 151,145</b>	<b>\$ 14,769</b>	<b>\$ 126,026</b>	<b>\$ 151,763</b>	<b>\$ (617)</b>	<b>83%</b>	<b>\$ 121,003</b>	<b>\$ 5,023</b>	<b>4%</b>	
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,150	\$ 581	\$ 450	\$ 2,916	\$ (5)			\$ 7,676	\$ (4,760)		
Ending Fund Balance	\$ 16,193	\$ 15,624			\$ 15,038						
Less: Nonspendable Fund Balance-Inventory	(3,250)	(3,250)			(3,250)						
Restricted Fund Balance	\$ 12,943	\$ 12,374			\$ 11,788						

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.

(6) The number of operating days in the current month was 19 and year-to-date was 162 as compared to the prior year's year-to-date of 152.

(7) This represents the budget as amended at the School Board meeting on February 15, 2012.

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 April 2012**

**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 April 27, 2012:

	Commitments		Encumbrances		Totals
Employee Benefits	\$ -		\$ 8,240,023		\$ 8,240,023
Purchased Services	1,916,304		70,270,043		72,186,347
Energy Services	-		20,529,318		20,529,318
Materials & Supplies	1,829,233		2,941,393		4,770,626
Capital Outlay	309,174		24,971,434		25,280,608
Other	6,040		632,474		638,514
<b>Total</b>	<b>\$ 4,060,751</b>		<b>\$ 127,584,685</b>		<b>\$ 131,645,436</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 April 27, 2012:

Buildings and Additions	\$	4,010,556
Land		32,932
Improvements Other Than Buildings		558,678
Renovations		4,063,005
Equipment		-
<b>Total</b>	<b>\$</b>	<b>8,665,171</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending April 2012**

**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 .07% compared to 2010-11 fiscal year. The number of operating days in the current month was 19 and year-to-date was 152 as compared to 152 in the prior year.

Net encumbrances as of month end amounted to \$789,898 of which \$637,831 is attributable to Capital Outlay; \$10,427 is attributable to Material and Supplies; \$141,640 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 April 27, 2012 the commodity inventory balance was \$3,061,667.

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending April 2012**

**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. As of April 2012, reimbursements to the General Fund through transfers-in amounted to \$92,090 consisting of \$57,115, \$11,997, and \$22,978 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  
April 2012**

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.

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