

Office of Superintendent of Schools  
Board Meeting of March 12, 2014

February 26, 2014

Financial Services  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING  
JANUARY 2014**

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

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

The Monthly Financial Report for the period ending January 2014 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 January 2014 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 2014.

**E-1**

**Monthly Financial Report - Unaudited  
For the Period Ending January 2014**

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of March 12, 2014**

# **Miami-Dade County Public Schools**

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

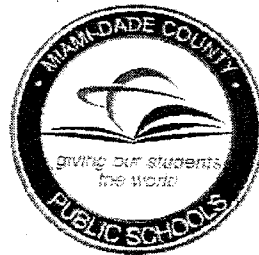
Ms. Perla Tabares Hantman, Chair  
Dr. Lawrence S. Feldman, Vice Chair  
Dr. Dorothy Bendross-Mindingall  
Ms. Susie V. Castillo  
Mr. Carlos L. Curbelo  
Dr. Wilbert "Tee" Holloway  
Dr. Martin Karp  
Dr. Marta Pérez  
Ms. Raquel A. Regalado

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Ms. Krisna Maddy



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Monthly Financial Report for the Period Ending  
January 2014

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending January and the thirty-one weeks ending January 31, 2014 indicating appropriations in the 2013-14 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  
January 2014

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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, 2014

Description	Adopted Budget	Amended Budget <sup>(1)</sup>	Current Month Actual	YTD Actual	% of YTD Amended Budget	Prior YTD Actual	Difference Increase/Decrease	% Increase/Decrease
<b>REVENUES</b>								
STATE SOURCES	\$ 1,264,763	\$ 1,229,636	\$ 91,864	\$ 680,527	55%	\$ 654,799	\$ 25,728	4%
FEDERAL SOURCES	17,544	19,062	1,866	3,001	16%	2,215	786	36%
LOCAL SOURCES	1,328,272	1,326,103	76,315	1,038,700	78%	994,679	44,021	4%
TRANSFERS IN	155,195	157,117	25,835	94,574	60%	85,760	8,814	10%
<b>TOTAL REVENUES</b>	<b>\$ 2,765,774</b>	<b>\$ 2,733,908</b>	<b>\$ 195,980</b>	<b>\$ 1,816,802</b>	<b>66%</b>	<b>\$ 1,737,453</b>	<b>\$ 79,349</b>	<b>6%</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,866,841	\$ 1,841,308	\$ 186,275	\$ 1,042,281	57%	\$ 952,938	\$ 89,343	9%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	119,092	122,099	13,031	74,464	61%	89,052	5,412	8%
TRANSPORTATION	89,476	79,231	6,789	45,935	58%	82,243	(16,408)	(26%)
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,055,409</b>	<b>\$ 2,042,638</b>	<b>\$ 206,095</b>	<b>\$ 1,162,680</b>	<b>57%</b>	<b>\$ 1,084,233</b>	<b>\$ 78,347</b>	<b>7%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	360,857	347,130	32,616	206,766	60%	193,607	13,159	7%
SCHOOL ADMINISTRATION	174,145	152,675	16,522	92,024	60%	86,317	5,707	7%
COMMUNITY SERVICES	29,957	25,457	2,691	15,477	61%	15,230	247	2%
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 2,620,168</b>	<b>\$ 2,567,900</b>	<b>\$ 259,924</b>	<b>\$ 1,476,847</b>	<b>58%</b>	<b>\$ 1,379,387</b>	<b>\$ 97,460</b>	<b>7%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 22,127	\$ 23,974	\$ 2,007	\$ 13,174	55%	\$ 11,497	\$ 1,677	15%
INSTRUCTIONAL STAFF TRAINING	2,010	2,115	306	1,234	58%	1,423	(189)	(13%)
INSTRUCTION RELATED TECHNOLOGY	28,092	27,000	2,428	15,608	58%	16,480	(872)	(5%)
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 52,229</b>	<b>\$ 53,089</b>	<b>\$ 4,741</b>	<b>\$ 30,016</b>	<b>57%</b>	<b>\$ 29,400</b>	<b>\$ 616</b>	<b>2%</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 2,672,397</b>	<b>\$ 2,620,989</b>	<b>\$ 264,665</b>	<b>\$ 1,506,863</b>	<b>57%</b>	<b>\$ 1,408,787</b>	<b>\$ 98,076</b>	<b>7%</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,865	\$ 10,510	\$ 893	\$ 5,941	57%	\$ 5,836	\$ 105	2%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	47,210	51,343	2,321	27,365	53%	26,513	852	3%
ADMINISTRATIVE TECHNOLOGY SERVICES	2,022	2,239	218	1,361	61%	1,772	(411)	(23%)
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 61,997</b>	<b>\$ 64,092</b>	<b>\$ 3,432</b>	<b>\$ 34,667</b>	<b>54%</b>	<b>\$ 34,121</b>	<b>\$ 546</b>	<b>2%</b>
<b>CENTRAL ADMINISTRATION</b>								
SCHOOL BOARD								
BOARD OFFICE	\$ 3,019	\$ 2,871	\$ 254	\$ 1,782	60%	\$ 1,555	\$ 227	15%
BOARD ATTORNEY	2,808	2,605	260	1,446	56%	1,420	26	2%
OTHER (includes inspector general & independent auditors)	1,363	1,383	123	807	58%	738	69	9%
GENERAL ADMINISTRATION	1,301	1,340	109	749	56%	585	164	28%
SUPERINTENDENT'S OFFICE	2,857	3,228	376	2,004	62%	1,859	145	8%
OTHER GENERAL ADMINISTRATION								
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 11,156</b>	<b>\$ 11,525</b>	<b>\$ 1,122</b>	<b>\$ 6,788</b>	<b>59%</b>	<b>\$ 6,157</b>	<b>\$ 631</b>	<b>10%</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 2,745,450</b>	<b>\$ 2,696,606</b>	<b>\$ 269,219</b>	<b>\$ 1,546,318</b>	<b>57%</b>	<b>\$ 1,448,065</b>	<b>\$ 98,253</b>	<b>7%</b>
FACILITIES & CAPITALIZED EQUIPMENT		893			0%			
DEBT SERVICE (includes interest expense)		520		87	11%	117	(30)	(26%)
TRANSFERS OUT		2,687			0%			
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,748,567</b>	<b>\$ 2,701,008</b>	<b>\$ 269,219</b>	<b>\$ 1,548,405</b>	<b>57%</b>	<b>\$ 1,448,182</b>	<b>\$ 99,223</b>	<b>7%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 17,117</b>	<b>\$ 32,800</b>	<b>\$ (73,339)</b>	<b>\$ 268,387</b>		<b>\$ 285,271</b>	<b>\$ (19,874)</b>	
<b>Beginning Fund Balance</b>	<b>84,360</b>	<b>84,360</b>						
<b>Less: Rebudgets, Reserves, Encumbrances &amp; Commitments</b>	<b>(19,255)</b>	<b>(19,255)</b>						
<b>Unappropriated Fund Balance</b>	<b>\$ 82,212</b>	<b>\$ 97,895</b>						

(1) This represents the budget as amended at the School Board meeting on February 12, 2014.  
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, 2014

Description	Adopted	Year-To-Date		Commitment and Encumbrance	Actual vs Amended Budget	%	Year-To-Date		Difference	%
	2013-14 Budget <sup>(3)</sup>	Current Month Actual	2013-14 Actual				2012-13 <sup>(4)</sup> Actual	Increase/Decrease		
<b>REVENUES</b>										
Local Optional Millage	\$ 322,344	\$ 18,352	\$ 267,447	(1)	\$ (64,897)	(20%)	\$ 240,573	\$ 16,874	7%	
PECO Revenues	21,575	1,940	13,126		(7,370)	(36%)	8,499	4,627	54%	
Interest	405	42	204		(201)	(50%)	136	68	50%	
Transfers-in (Interfund)	7,726	-	-		(7,726)	(100%)	-	-	-	
Sale of Bonds and Other Revenues	504,385	-	202,063		(302,322)	(60%)	3,750	198,313	5288%	
Misc. Revenue	30,687	3,206	9,247		(20,229)	(69%)	7,573	1,674	22%	
<b>Total</b>	<b>\$ 887,122</b>	<b>\$ 23,620</b>	<b>\$ 482,087</b>		<b>\$ (402,745)</b>	<b>(46%)</b>	<b>\$ 260,531</b>	<b>\$ 221,556</b>	<b>85%</b>	
Beginning Fund Balance	68,791									
Total Beginning Fund Balance & Budgeted Revenues	\$ 955,913									
<b>EXPENDITURES</b>										
Sites/Site Improvements	\$ 6,720	\$ 8,120	\$ 4,131	(2)	\$ 2,610	51%	\$ 3,868	\$ 265	7%	
Buildings & Additions	66,793	91,966	4,472	(2)	8,067	5%	13,486	(9,014)	(67%)	
Renovations	387,017	345,272	21,641	(2)	24,889	6%	28,845	(7,204)	(25%)	
Original & Additional Equipment	122,830	133,777	16,727	(2)	6,926	13%	5,182	11,545	223%	
Other	1,995	3,849	1,155		148	30%	262	873	310%	
Transfers-out	361,202	363,123	214,566		148,557	59%	184,572	29,994	16%	
<b>Total</b>	<b>\$ 946,557</b>	<b>\$ 946,107</b>	<b>\$ 262,692</b>		<b>\$ 42,440</b>	<b>28%</b>	<b>\$ 236,233</b>	<b>\$ 26,459</b>	<b>11%</b>	
Excess (Deficiency) of Revenues Over Expenditures	(59,435)	(32,735)	219,395				\$ 24,298	\$ 195,097		
Projected Ending Balance	\$ 9,356		7,516							

(1)-(2) Refer to accompanying "Notes to Monthly Financial Report."  
(3) This represents the adopted budget approved by the School Board on September 3, 2013.  
(4) The Statement of Operations is shown with comparative totals for fiscal year 2012-13.  
(5) This represents the budget as amended at the School Board meeting on February 12, 2014.  
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, 2014

Description	Adopted 2013-14 Budget (b)	Amended 2013-14 Budget (b)	Current Month Actual	Year-To-Date Actual 2013-14	Projected Annual (a)	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (a)	Difference Increase/ (Decrease)	%	Increase/ (Decrease)	
												2012-13
<b>REVENUES</b>												
<b>Local Sources:</b>												
Food Sales	\$ 21,000	\$ 21,976	\$ 2,010	\$ 12,058	\$ 21,976	\$ -	100%	\$ 11,979	\$ 79	1%	\$ 79	
Interest	14	8	1	6	8	-	100%	7	(1)	(14%)	(1)	
Other	-	-	0	31	31	-	-	2	29	-	29	
<b>Total Local Sources</b>	<b>21,014</b>	<b>21,984</b>	<b>2,011</b>	<b>12,095</b>	<b>22,015</b>	<b>31</b>	<b>100%</b>	<b>11,988</b>	<b>107</b>	<b>1%</b>	<b>107</b>	
<b>State Sources:</b>												
State Reimbursements	2,146	2,231	186	1,301	2,231	-	100%	1,252	49	4%	49	
Other	50	-	-	-	-	-	-	-	-	-	-	
<b>Total State Sources</b>	<b>2,196</b>	<b>2,231</b>	<b>186</b>	<b>1,301</b>	<b>2,231</b>	<b>-</b>	<b>100%</b>	<b>1,252</b>	<b>49</b>	<b>4%</b>	<b>49</b>	
<b>Federal Sources:</b>												
Federal Reimbursement	129,414	137,501	13,284	77,472	137,501	(1)	100%	64,068	13,404	21%	13,404	
Value of Fed. Commodities Received	8,000	8,000	2,918	7,695	8,000	(3)	100%	4,977	2,718	55%	2,718	
Commodity Rebate	150	-	-	-	0	-	-	20	(20)	-	-	
<b>Total Federal Sources</b>	<b>137,564</b>	<b>145,501</b>	<b>16,202</b>	<b>85,167</b>	<b>145,501</b>	<b>-</b>	<b>100%</b>	<b>69,065</b>	<b>16,102</b>	<b>23%</b>	<b>16,102</b>	
<b>Total Revenues</b>	<b>\$ 180,774</b>	<b>\$ 189,716</b>	<b>\$ 18,399</b>	<b>\$ 96,563</b>	<b>\$ 169,747</b>	<b>\$ 31</b>	<b>100%</b>	<b>\$ 82,305</b>	<b>\$ 16,268</b>	<b>20%</b>	<b>\$ 16,268</b>	
Beginning Fund Balance	17,523	17,523			17,523							
Beginning Fund Balance & Budgeted/Projected Revenue	178,297	187,239			187,270							
<b>EXPENDITURES</b>												
<b>Cost of Goods Used:</b>												
Purchased Foods	\$ 64,200	\$ 69,732	\$ 6,475	\$ 37,899	\$ 69,732	(2)	100%	\$ 33,257	\$ 4,642	14%	\$ 4,642	
Federal Commodities	7,200	7,200	1,294	5,458	7,200	(2,3)	100%	3,906	1,562	40%	1,562	
Other Nonfood Supplies	5,200	5,345	517	3,204	5,345	(2)	100%	2,667	537	20%	537	
Salaries	41,649	44,462	3,556	23,509	44,462	(7)	100%	21,999	1,510	7%	1,510	
Fringes	23,097	24,585	1,977	13,358	24,585	(7)	100%	12,415	943	8%	943	
Energy Services	6,828	6,828	486	3,405	6,828	(7)	100%	3,288	117	4%	117	
Purchased Services	6,362	7,362	384	3,266	7,362	(7)	100%	4,369	(1,103)	(25%)	(1,103)	
Material & Supplies	772	772	36	292	772	(7)	100%	493	(201)	(41%)	(201)	
Capital Outlay	2,750	2,750	523	2,142	2,750	(7)	100%	894	1,248	140%	1,248	
Indirect Cost	3,066	3,371	262	1,740	3,371	(7)	100%	1,532	208	14%	208	
<b>Total Expenditures</b>	<b>\$ 180,124</b>	<b>\$ 171,397</b>	<b>\$ 15,509</b>	<b>\$ 94,273</b>	<b>\$ 171,397</b>	<b>\$ -</b>	<b>100%</b>	<b>\$ 84,820</b>	<b>\$ 9,453</b>	<b>11%</b>	<b>\$ 9,453</b>	
Excess (Deficiency) of Revenues Over Expenditures	\$ 650	\$ (1,681)	\$ 2,890	\$ 4,290	\$ (1,650)			\$ (2,515)	\$ 5,805		\$ 5,805	
Ending Fund Balance	\$ 18,173	\$ 15,842			\$ 15,873							
Less: Nonspendable Fund Balance-Inventory	(2,830)	(3,500)			(3,500)							
Restricted Fund Balance	\$ 15,343	\$ 12,342			\$ 12,373							

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2012-13.

(5) This represents the adopted budget approved by the School Board on September 3, 2013.

(6) This represents the budget as amended at the School Board meeting on February 12, 2014.

(7) Included in these categories is \$1,094,608 of maintenance chargebacks allocated \$471,286 to labor costs, \$85,538 to fringes and \$537,784 to purchased services.

(8) The number of operating days in the current month was 18 and year-to-date was 101 as compared to the prior year's year-to-date of 94.

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 2014**

**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, 2014:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 314,499	\$ 314,499
Purchased Services	4,899,253	190,939,473	195,838,726
Energy Services	-	28,664,699	28,664,699
Materials & Supplies	666,179	5,691,687	6,357,866
Capital Outlay	348,233	2,437,875	2,786,108
Other	-	682,815	682,815
<b>Total</b>	<b>\$ 5,913,665</b>	<b>\$ 228,731,048</b>	<b>\$ 234,644,713</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 January 31, 2014:

Buildings and Additions	\$	2,234,065
Land		32,932
Improvements Other Than Buildings		409,903
Renovations		2,115,380
Equipment		-
<b>Total</b>	<b>\$</b>	<b>4,792,280</b>

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending January 2014

**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 1.00% compared to 2012-13 fiscal year. The number of operating days in the current month was 18 and year-to-date was 101 as compared to 94 in the prior year.

Net encumbrances as of month end amounted to \$1,532,016 of which \$1,174,814 is attributable to Capital Outlay; \$29,732 is attributable to Material and Supplies; \$327,470 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 January 31, 2014 the commodity inventory balance was \$4,725,536.

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending January 2014**

**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 January 2014, reimbursements to the General Fund through transfers-in amounted to \$94,574 consisting of \$64,508, \$13,126 and \$16,940 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 2014

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 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.