

Office of Superintendent of Schools  
Board Meeting of April 9, 2014

March 19, 2014

Financial Services  
Richard H. Hinds, Chief Financial Officer

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

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

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

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

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of April 9, 2014**

# Miami-Dade County Public Schools

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

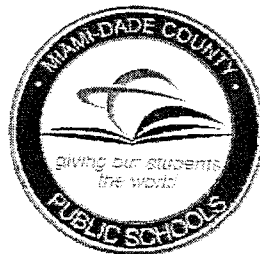
Ms. Perla Tabares Hantman, Chair  
Dr. Lawrence S. Feldman, Vice Chair  
Dr. Dorothy Bendross-Mindingall  
Ms. Susie V. Castillo  
Mr. Carlos L. Curbelo  
Dr. Wilbert "Tee" Holloway  
Dr. Martin Karp  
Dr. Marta Pérez  
Ms. Raquel A. Regalado

## 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  
February 2014

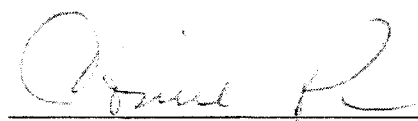
The Superintendent of Schools

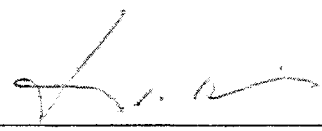
**Presents:** The Monthly Financial Report for the period ending February and the thirty-five weeks ending February 28, 2014 indicating appropriations in the 2013-14 budget, revenues and expenditures to date by funds and other related financial data.

**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  
February 2014**

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The School Board of Miami-Dade County, Florida  
Statement of Operations (Unaudited)

GENERAL FUND (\$000)

Thirty-five Weeks Ended February 28, 2014

Description	Adopted Budget	Amended Budget <sup>(1)</sup>	Current Month		YTD Actual	% of YTD Actual to Amended Budget	Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
			Actual	Budget					
<b>REVENUES</b>									
STATE SOURCES	\$ 1,264,763	\$ 1,229,536	\$ 91,612	\$ 772,139	\$ 764,324	63%	\$ 7,815	1%	
FEDERAL SOURCES	17,544	19,052	327	3,328	2,728	17%	600	22%	
LOCAL SOURCES	1,328,272	1,328,103	70,888	1,109,588	1,007,288	84%	102,300	10%	
TRANSFERS IN	155,195	157,117	18,493	113,067	86,952	72%	26,115	30%	
<b>TOTAL REVENUES</b>	<b>\$ 2,765,774</b>	<b>\$ 2,733,808</b>	<b>\$ 181,320</b>	<b>\$ 1,988,122</b>	<b>\$ 1,861,292</b>	<b>73%</b>	<b>\$ 136,830</b>	<b>7%</b>	
<b>EXPENDITURES</b>									
<b>SCHOOL LEVEL SERVICES</b>									
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,866,841	\$ 1,841,308	\$ 170,323	\$ 1,212,604	\$ 1,101,338	66%	\$ 111,266	10%	
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	119,092	122,099	11,258	85,722	79,747	70%	5,975	7%	
TRANSPORTATION	69,476	79,231	6,547	52,382	69,070	66%	(19,688)	(24%)	
TOTAL DIRECT SERVICES TO STUDENTS	\$ 2,055,409	\$ 2,042,638	\$ 188,128	\$ 1,350,708	\$ 1,250,155	66%	\$ 100,553	8%	
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	360,657	347,130	28,188	234,954	223,163	68%	11,791	5%	
SCHOOL ADMINISTRATION	174,145	152,675	13,120	105,144	99,162	69%	5,982	6%	
COMMUNITY SERVICES	29,957	25,457	2,450	17,927	17,646	70%	281	2%	
TOTAL SCHOOL LEVEL SERVICES	\$ 2,620,168	\$ 2,567,900	\$ 231,886	\$ 1,708,733	\$ 1,590,126	67%	\$ 118,607	7%	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>									
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 22,127	\$ 23,974	\$ 1,794	\$ 14,968	\$ 13,295	62%	\$ 1,673	13%	
INSTRUCTIONAL STAFF TRAINING	2,010	2,115	363	1,597	1,623	76%	(26)	(2%)	
INSTRUCTION RELATED TECHNOLOGY	28,092	27,000	2,390	17,998	18,636	67%	(638)	(3%)	
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 52,229	\$ 53,089	\$ 4,547	\$ 34,563	\$ 33,554	65%	\$ 1,009	3%	
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	\$ 2,672,397	\$ 2,620,989	\$ 236,433	\$ 1,743,296	\$ 1,623,680	67%	\$ 119,616	7%	
<b>BUSINESS SERVICES</b>									
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,665	\$ 10,510	\$ 977	\$ 6,918	\$ 7,118	66%	\$ (200)	(3%)	
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	47,210	51,343	3,420	30,785	29,688	60%	1,097	4%	
ADMINISTRATIVE TECHNOLOGY SERVICES	2,022	2,239	177	1,538	2,017	68%	(479)	(24%)	
TOTAL BUSINESS SERVICES	\$ 61,897	\$ 64,092	\$ 4,574	\$ 39,241	\$ 38,823	61%	\$ 418	1%	
<b>CENTRAL ADMINISTRATION</b>									
SCHOOL BOARD	\$ 3,019	\$ 2,971	\$ 257	\$ 2,039	\$ 1,750	69%	\$ 289	17%	
BOARD OFFICE	2,606	2,605	206	1,652	1,621	63%	31	2%	
BOARD ATTORNEY	1,363	1,383	119	926	821	67%	105	13%	
OTHER (includes Inspector general & independent auditors)	1,301	1,340	90	839	668	63%	171	26%	
GENERAL ADMINISTRATION	2,887	3,226	252	2,256	2,107	70%	149	7%	
SUPERINTENDENT'S OFFICE	11,156	11,525	924	7,712	6,967	67%	745	11%	
OTHER GENERAL ADMINISTRATION	2,745,450	2,696,608	241,931	1,790,249	1,669,470	68%	\$ 120,778	7%	
TOTAL CENTRAL ADMINISTRATION	\$ 2,745,450	\$ 2,696,608	\$ 241,931	\$ 1,790,249	\$ 1,669,470	68%	\$ 120,778	7%	
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 2,748,657</b>	<b>\$ 2,701,008</b>	<b>\$ 241,984</b>	<b>\$ 1,790,369</b>	<b>\$ 1,669,667</b>	<b>66%</b>	<b>\$ 120,702</b>	<b>7%</b>	
FACILITIES & CAPITALIZED EQUIPMENT	-	893	-	-	-	0%	-	-	
DEBT SERVICE (includes interest expense)	520	822	33	120	117	15%	3	3%	
TRANSFERS OUT	2,687	2,687	-	-	-	0%	-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,748,657</b>	<b>\$ 2,701,008</b>	<b>\$ 241,984</b>	<b>\$ 1,790,369</b>	<b>\$ 1,669,667</b>	<b>66%</b>	<b>\$ 120,702</b>	<b>7%</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 17,117</b>	<b>\$ 32,800</b>	<b>\$ (60,644)</b>	<b>\$ 207,763</b>	<b>\$ 191,705</b>		<b>\$ 16,049</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-five Weeks Ended February 28, 2014

Description	Adopted 2013-14 Budget <sup>(3)</sup>	Amended Budget <sup>(5)</sup>	Current Month Actual	Year-To-Date Actual 2013-14	Commitment and Encumbrance %	Actual vs Amended Budget	Year-To-Date Actual 2012-13 <sup>(4)</sup>	Difference Increase/ (Decrease)	%	Increase/ (Decrease)
<b>REVENUES</b>										
Local Optional Millage	\$ 322,344	\$ 322,344	\$ 9,336	\$ 266,783	(1)	\$ (55,561)	\$ 241,663	\$ 25,120	(17%)	10%
PECO Revenues	21,575	20,496	1,940	15,066		(5,430)	9,691	5,375	(26%)	55%
Interest	405	405	46	250		(155)	157	93	(38%)	59%
Transfers-In (Interfund)	7,726	7,726	-	-		(7,726)	-	-	(100%)	-
Sale of Bonds and Other Revenues	504,385	504,385	99,223	301,286		(203,099)	3,750	267,536	(40%)	7934%
Misc Revenue	30,687	29,476	231	9,478		(19,998)	12,031	(2,553)	(68%)	(21%)
Total	\$ 887,122	\$ 884,832	\$ 110,776	\$ 592,863		\$ (291,969)	\$ 267,292	\$ 325,571	(33%)	122%
Beginning Fund Balance	68,791	68,791								
Total Beginning Fund Balance & Budgeted Revenues	\$ 955,913	\$ 953,623								
<b>EXPENDITURES</b>										
Sites/Site Improvements	6,720	8,120	294	4,425	(2)	\$ 2,763	\$ 4,241	\$ 184	11%	4%
Buildings & Additions	66,793	91,966	801	5,273	(2)	8,290	14,966	(9,693)	85%	(65%)
Renovations	387,017	345,272	2,780	24,421	(2)	27,420	32,610	(8,189)	85%	(25%)
Original & Additional Equipment	122,830	133,777	3,368	20,095	(2)	16,062	5,627	14,468	73%	257%
Other	1,995	3,849	103	1,258		238	329	929	61%	282%
Transfers-out	361,202	363,123	18,773	233,339		-	186,261	47,078	36%	25%
Total	\$ 946,557	\$ 946,107	\$ 26,119	\$ 286,811		\$ 54,773	\$ 244,034	\$ 44,777	64%	18%
Excess (Deficiency) of Revenues Over Expenditures	(59,435)	(61,276)	\$ 84,657	\$ 304,052			\$ 23,258	\$ 280,794		
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-five Weeks Ended February 28, 2014

Description	Adopted 2013-14 Budget (b)	Amended 2013-14 Budget (c)	Current Month Actual	Year-To-Date Actual 2013-14	Projected Annual (a)	Variance Favorable (Unfavorable)	%	%	Year-To-Date Actual (m) 2012-13	Difference Increase/ (Decrease)	%	
												%
<b>REVENUES</b>												
Local Sources:												
Food Sales	\$ 21,000	\$ 21,976	\$ 2,012	\$ 14,070	\$ 21,976	\$ -	64%	100%	\$ 14,126	\$ (55)	(0%)	
Interest	14	8	0	6	8	-	75%	100%	7	(1)	(14%)	
Other	-	-	24	55	55	55	-	-	2	53	-	
Total Local Sources	21,014	21,984	2,036	14,131	22,039	55	64%	100%	14,134	(3)	(0%)	
State Sources:												
State Reimbursements	2,146	2,231	186	1,487	2,231	-	67%	100%	1,431	56	4%	
Other	50	-	-	-	-	-	-	-	-	-	-	
Total State Sources	2,196	2,231	186	1,487	2,231	-	67%	100%	1,431	56	4%	
Federal Sources:												
Federal Reimbursement	129,414	137,501	13,758	91,230	137,501	(1)	66%	100%	76,532	14,698	19%	
Value of Fed. Commodities Received	8,000	8,000	1,185	8,880	8,880	(3)	111%	111%	6,050	2,830	47%	
Commodity Rebate	160	-	-	-	0	-	-	-	30	(30)	-	
Total Federal Sources	137,564	145,501	14,943	100,110	146,381	880	69%	101%	82,612	17,498	21%	
Total Revenues	\$ 160,774	\$ 169,716	\$ 17,165	\$ 115,728	\$ 170,661	\$ 936	68%	101%	\$ 98,177	\$ 17,651	18%	
Beginning Fund Balance	17,523	17,523			17,523		100%	100%				
Beginning Fund Balance & Budgeted/Projected Revenue	178,297	187,239			188,174		100%	100%				
<b>EXPENDITURES</b>												
Cost of Goods Used:												
Purchased Foods	\$ 64,200	\$ 69,732	\$ 6,812	\$ 44,711	\$ 69,732	\$ -	64%	100%	\$ 39,488	\$ 5,223	13%	
Federal Commodities	7,200	7,200	1,072	6,530	7,200	(2,3)	91%	100%	4,863	1,667	34%	
Other Nonfood Supplies	6,200	5,345	488	3,692	5,345	(2)	69%	100%	3,200	492	15%	
Salaries	41,649	44,452	3,774	27,283	44,452	(7)	61%	100%	25,797	1,466	6%	
Fringes	23,097	24,585	1,985	15,343	24,585	(7)	62%	100%	14,365	978	7%	
Energy Services	5,828	5,828	488	3,893	5,828	(7)	67%	100%	3,760	133	4%	
Purchased Services	6,362	7,362	377	3,643	7,362	(7)	49%	100%	4,789	(1,146)	(24%)	
Material & Supplies	772	772	43	335	772	(7)	43%	100%	533	(198)	(37%)	
Capital Outlay	2,750	2,750	260	2,392	2,750	(7)	87%	100%	1,296	1,096	85%	
Indirect Cost	3,066	3,371	272	2,012	3,371	(7)	60%	100%	1,782	230	13%	
Total Expenditures	\$ 160,124	\$ 171,397	\$ 15,561	\$ 109,834	\$ 171,397	\$ -	64%	100%	\$ 99,873	\$ 9,951	10%	
Excess (Deficiency) of Revenues Over Expenditures	\$ 650	\$ (1,681)	\$ 1,604	\$ 5,894	\$ (746)	\$ -			\$ (1,696)	\$ 7,590		
Ending Fund Balance	\$ 18,173	\$ 15,842			\$ 16,777							
Less: Nonspendable Fund Balance-Inventory	(2,830)	(3,500)			(3,500)							
Restricted Fund Balance	\$ 15,343	\$ 12,342			\$ 13,277							

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 salaries, \$95,538 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 119 as compared to the prior year's year-to-date of 112.

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 February 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 February 28, 2014:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 314,334	\$ 314,334
Purchased Services	5,923,019	152,600,077	158,523,096
Energy Services	-	25,551,101	25,551,101
Materials & Supplies	580,171	4,425,734	5,005,905
Capital Outlay	306,111	1,934,079	2,240,190
Other	-	616,165	616,165
<b>Total</b>	<b>\$ 6,809,301</b>	<b>\$ 185,441,490</b>	<b>\$ 192,250,791</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 February 28, 2014:

Buildings and Additions	\$	2,246,012
Land		32,932
Improvements Other Than Buildings		410,241
Renovations		2,058,981
Equipment		-
<b>Total</b>	<b>\$</b>	<b>4,748,166</b>

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending February 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 .36% compared to 2012-13 fiscal year. The number of operating days in the current month was 18 and year-to-date was 119 as compared to 112 in the prior year.

Net encumbrances as of month end amounted to \$1,408,999 of which \$1,088,423 is attributable to Capital Outlay; \$29,680 is attributable to Material and Supplies; \$290,896 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 February 28, 2014 the commodity inventory balance was \$4,839,118.

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

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

**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 February 2014, reimbursements to the General Fund through transfers-in amounted to \$113,067 consisting of \$78,860, \$15,066 and \$19,141 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  
February 2014**

**Glossary of Terms**

The following definitions are offered to assist readers in understanding the meaning of the accounting terminology used throughout this report.

<b>Fund Accounting</b>	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.
<b>Revenues</b>	Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.
<b>Expenditures</b>	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.
<b>Federal Commodities</b>	Are surplus food items distributed by the U.S. Department of Agriculture.
<b>Inventory</b>	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.