

Office of Superintendent of Schools  
Board Meeting of March 18, 2015

February 24, 2015

Financial Services  
Mrs. Judith M. Marte, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING  
JANUARY 2015**

**COMMITTEE: FISCAL ACCOUNTABILITY**

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

The Monthly Financial Report for the period ending January 2015 is presented to the Board.

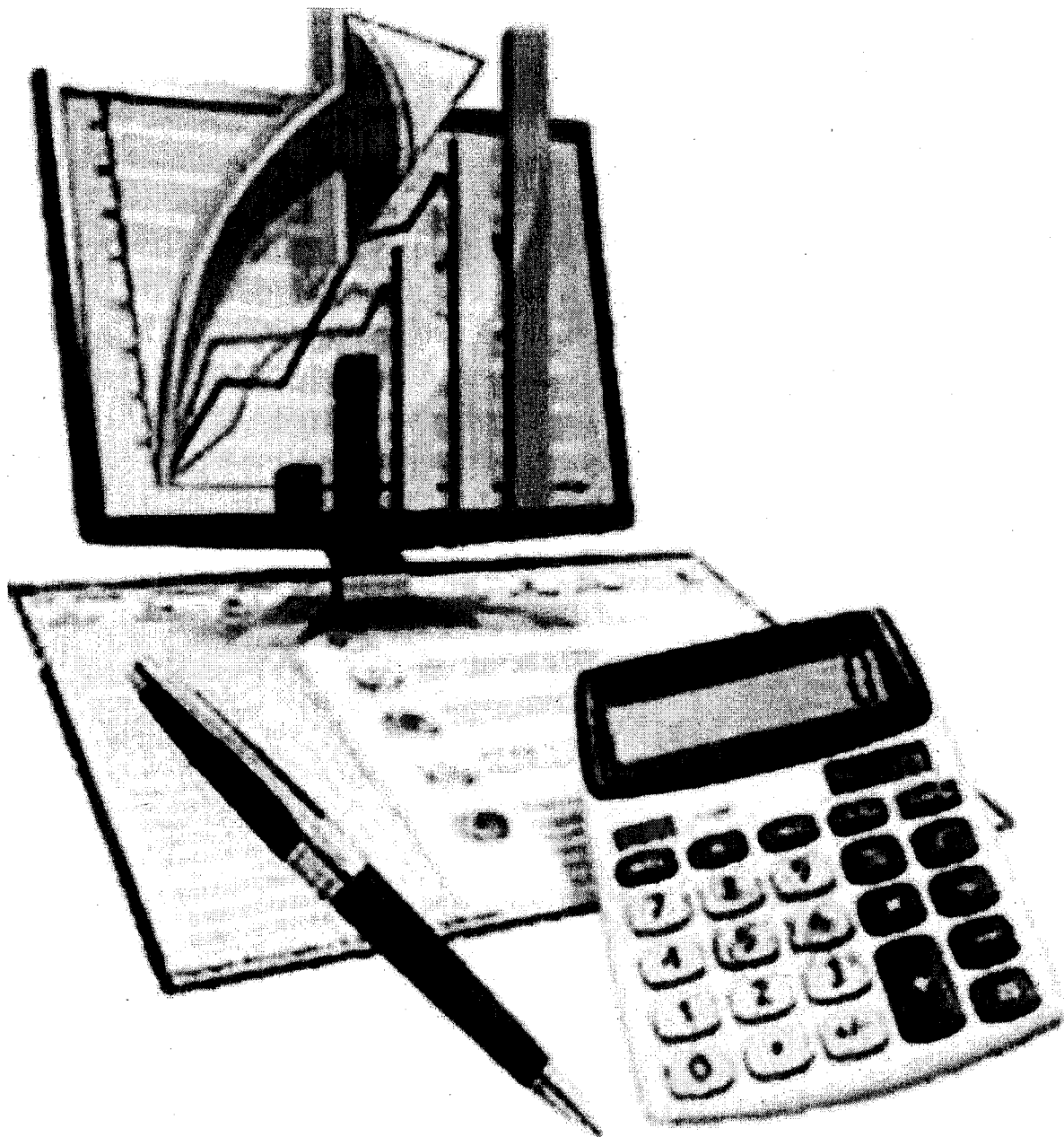
The report contains the Statement of Operations for the General, Food Service and Capital Projects Funds.

Copies of the attached Monthly Financial Report for the period ending January 2015 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 2015.

# Monthly Financial Report - Unaudited For the Period Ending January 2015

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of March 18, 2015**

# **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-Mindigall  
Ms. Susie V. Castillo  
Dr. Wilbert "Tee" Holloway  
Dr. Martin Karp  
Ms. Lubby Navarro  
Dr. Marta Pérez  
Ms. Raquel A. Regalado

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Mr. Julian LaFaurie



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

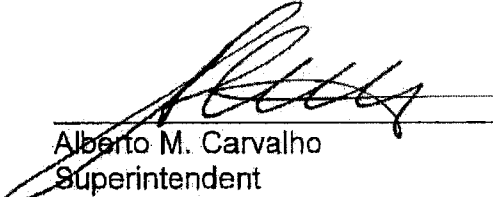
**Unaudited  
Monthly Financial Report for the Period Ending  
January 2015**

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending January and the thirty-one weeks ending January 31, 2015 indicating appropriations in the 2014-15 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:**

  
\_\_\_\_\_  
Judith M. Marte  
Chief Financial Officer

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

**Unaudited  
Monthly Financial Report for the Period Ending  
January 2015**

**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 the Monthly Financial Report .....	4-5
Explanation of Variances.....	6
Glossary of Terms .....	7

The School Board of Miami-Dade County, Florida  
 Statement of Operations (Unaudited)  
 GENERAL FUND (\$000)  
 Thirty-one Weeks Ended January 31, 2015

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	\$ 1,230,488	\$ 1,175,273	\$ 90,611	\$ 695,860	59%	\$ 680,527	\$ 15,333	2%
FEDERAL SOURCES	16,744	16,744	417	1,754	9%	3,001	(1,247)	(42%)
LOCAL SOURCES	1,457,580	1,457,255	53,319	1,189,259	82%	1,038,700	150,559	14%
TRANSFERS IN	161,423	161,423	11,194	99,335	62%	94,574	4,761	5%
<b>TOTAL REVENUES</b>	<b>\$ 2,869,215</b>	<b>\$ 2,812,695</b>	<b>\$ 185,541</b>	<b>\$ 1,986,212</b>	<b>71%</b>	<b>\$ 1,815,802</b>	<b>\$ 169,410</b>	<b>9%</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,875,220	\$ 1,853,627	\$ 175,796	\$ 1,055,350	57%	\$ 1,042,281	\$ 13,069	1%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	129,807	119,085	12,653	74,142	62%	74,464	(322)	(9%)
TRANSPORTATION	89,450	79,195	5,828	45,121	57%	45,835	(714)	(2%)
TOTAL DIRECT SERVICES TO STUDENTS	\$ 2,074,477	\$ 2,051,917	\$ 194,277	\$ 1,174,613	57%	\$ 1,162,560	\$ 12,053	1%
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	363,428	356,896	30,044	211,002	59%	206,766	4,236	2%
SCHOOL ADMINISTRATION	179,144	155,599	14,460	93,078	60%	92,024	1,054	1%
COMMUNITY SERVICES	29,547	24,746	2,627	16,095	65%	15,477	618	4%
TOTAL SCHOOL LEVEL SERVICES	\$ 2,646,596	\$ 2,591,068	\$ 241,408	\$ 1,494,788	58%	\$ 1,476,847	\$ 17,941	1%
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 21,804	\$ 28,182	\$ 1,791	\$ 14,903	53%	\$ 13,174	\$ 1,729	13%
INSTRUCTIONAL STAFF TRAINING	1,902	2,689	468	1,889	70%	1,234	655	53%
INSTRUCTION RELATED TECHNOLOGY	29,859	30,518	2,538	18,291	60%	15,608	2,683	17%
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 53,565	\$ 61,389	\$ 4,797	\$ 35,083	57%	\$ 30,016	\$ 5,067	17%
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	\$ 2,700,161	\$ 2,652,477	\$ 246,205	\$ 1,529,871	58%	\$ 1,506,863	\$ 23,008	2%
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,452	\$ 10,536	\$ 794	\$ 5,848	56%	\$ 5,941	\$ (93)	(2%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	59,112	56,308	3,344	27,737	48%	27,365	372	1%
ADMINISTRATIVE TECHNOLOGY SERVICES	2,019	1,921	278	1,340	70%	1,361	(21)	(2%)
TOTAL BUSINESS SERVICES	\$ 73,583	\$ 70,765	\$ 4,416	\$ 34,925	49%	\$ 34,667	\$ 258	1%
<b>CENTRAL ADMINISTRATION</b>								
SCHOOL BOARD	\$ 3,110	\$ 2,985	\$ 255	\$ 1,904	64%	\$ 1,762	\$ 122	7%
BOARD OFFICE	2,637	2,637	294	1,483	56%	1,446	37	3%
BOARD ATTORNEY	1,551	1,282	87	716	56%	807	(91)	(11%)
OTHER (includes inspector general & independent auditors)	1,393	1,393	131	755	54%	749	6	1%
SUPERINTENDENT'S OFFICE	2,747	3,971	282	2,348	59%	2,004	344	17%
OTHER GENERAL ADMINISTRATION	11,438	12,278	1,059	7,206	59%	\$ 6,788	\$ 418	6%
TOTAL CENTRAL ADMINISTRATION	\$ 2,785,192	\$ 2,735,520	\$ 251,680	\$ 1,572,002	57%	\$ 1,548,318	\$ 23,684	2%
<b>SUB-TOTAL EXPENDITURES</b>								
FACILITIES & CAPITALIZED EQUIPMENT	79	1,352	-	-	0%	-	-	-
DEBT SERVICE (includes interest expense)	502	502	-	112	22%	87	25	29%
TRANSFERS OUT	9,731	9,731	-	-	0%	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,795,494</b>	<b>\$ 2,747,105</b>	<b>\$ 251,680</b>	<b>\$ 1,572,114</b>	<b>57%</b>	<b>\$ 1,548,405</b>	<b>\$ 23,709</b>	<b>2%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 72,721	\$ 65,590	\$ (86,139)	\$ 414,098		\$ 268,397	\$ 145,701	
Beginning Fund Balance	56,532	56,532						
Less: Rebudgets, Reserves, Encumbrances & Commitments	(19,416)	(19,416)						
<b>Unappropriated Fund Balance</b>	<b>\$ 109,837</b>	<b>\$ 102,706</b>						

(1) This represents the budget as amended at the School Board meeting on February 11, 2015.  
 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, 2015

Description	Adopted Budget 2014-15 <sup>(3)</sup>	Amended Budget <sup>(5)</sup>	Current Month Actual	Year-To-Date		Commitment and Encumbrance	Actual vs Amended Budget	%	Year-To-Date		%	Difference Increase/ (Decrease)	Increase/ (Decrease)
				Actual	2014-15				Actual	2013-14 <sup>(4)</sup>			
<b>REVENUES</b>													
Local Optional Millage	\$ 351,866	\$ 351,866	12,341	\$ 290,908	(1)	N/A	\$ (60,958)	83%	(17%)	\$ 257,447	13%	\$ 33,461	13%
PECO Revenues	25,743	25,743	1,686	16,492		N/A	(9,251)	64%	(36%)	13,126	26%	3,366	26%
Interest	336	336	71	314		N/A	(22)	93%	(7%)	204	54%	110	54%
Transfers-in (Interfund)	-	-	-	-		N/A	-	-	-	-	-	-	-
Sale of Bonds and Other Revenues	412,325	426,097	-	-		N/A	(426,097)	0%	(100%)	202,063	(100%)	(202,063)	(100%)
Misc Revenue	33,310	47,446	438	13,912		N/A	(33,534)	29%	(71%)	9,247	50%	4,565	50%
<b>Total</b>	<b>\$ 823,580</b>	<b>\$ 851,488</b>	<b>14,536</b>	<b>\$ 321,626</b>		<b>N/A</b>	<b>\$ (529,862)</b>	<b>38%</b>	<b>(62%)</b>	<b>\$ 482,087</b>	<b>(33%)</b>	<b>\$ (160,461)</b>	<b>(33%)</b>
Beginning Fund Balance	326,892	326,892											
<b>Total Beginning Fund Balance &amp; Budgeted Revenues</b>	<b>\$ 1,150,472</b>	<b>\$ 1,178,380</b>											
<b>EXPENDITURES</b>													
Sites/Site Improvements	7,769	14,649	470	2,980	(2)	3,443	8,226	20%	56%	4,131	(28%)	(1,151)	(28%)
Buildings & Additions	96,762	192,667	2,734	12,419	(2)	42,913	137,335	6%	71%	4,472	178%	7,947	178%
Renovations	568,529	492,207	8,376	52,050	(2)	79,654	360,503	11%	73%	21,641	141%	30,409	141%
Original & Additional Equipment	101,065	102,481	1,826	38,286	(2)	15,314	48,881	37%	48%	16,727	129%	21,559	129%
Other	786	815	25	110		112	593	13%	73%	1,155	(90%)	(1,045)	(90%)
Transfers-out	366,239	366,239	30,062	214,857		-	151,382	59%	41%	214,566	0%	291	0%
<b>Total</b>	<b>\$ 1,141,150</b>	<b>\$ 1,169,058</b>	<b>43,493</b>	<b>\$ 320,702</b>		<b>\$ 141,436</b>	<b>\$ 706,920</b>	<b>27%</b>	<b>60%</b>	<b>\$ 262,692</b>	<b>22%</b>	<b>\$ 58,010</b>	<b>22%</b>
Excess (Deficiency) of Revenues Over Expenditures	(317,570)	(317,570)	(28,957)	924								(218,471)	
Projected Ending Balance	\$ 9,322	\$ 9,322											

(1)-(2) Refer to accompanying "Notes to Monthly Financial Report."

(3) This represents the adopted budget approved by the School Board on September 3, 2014.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2013-14.

(5) This represents the budget as amended at the School Board meeting on February 11, 2015.

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, 2015

Description	Adopted Budget (6)	Amended Budget (6)	Current Month		Year-To-Date		Projected Annual (6)	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (4)	Difference Increase/Decrease	% Increase/Decrease
			Actual	Budget (6)	2014-15 Actual	2014-15 Budget (6)						
<b>REVENUES</b>												
Local Sources:												
Food Sales:												
Interest	\$ 18,988	\$ 18,989	\$ 1,759	\$ 10,423			55%	\$ 18,989	100%	\$ 12,058	\$ (1,635)	(14%)
Other	10	15	-	10			67%	15	100%	6	4	67%
Total Local Sources	18,998	19,004	1,759	10,435			55%	19,004	100%	12,095	(1,660)	(14%)
State Sources:												
State Reimbursements	2,231	2,210	184	1,289			56%	2,210	100%	1,301	(12)	(1%)
Other	-	-	-	-			-	-	-	-	-	-
Total State Sources	2,231	2,210	184	1,289			56%	2,210	100%	1,301	(12)	(1%)
Federal Sources:												
Federal Reimbursement	146,129	140,301	13,590	77,267	(1)		55%	140,301	100%	77,472	(205)	(0%)
Value of Fed. Commodities Received	9,000	9,000	2,161	7,281	(3)		81%	9,000	100%	7,695	(414)	(5%)
Commodity Rebate	25	25	-	5			-	25	100%	5	5	-
Total Federal Sources	155,154	149,326	15,751	84,553			57%	149,326	100%	85,167	(614)	(1%)
Total Revenues	\$ 176,383	\$ 170,540	\$ 17,694	\$ 96,277			56%	\$ 170,540	100%	\$ 98,563	\$ (2,286)	(2%)
Beginning Fund Balance	20,556	20,556										
Beginning Fund Balance & Budgeted/Projected Revenue	196,939	191,096					191,096					
<b>EXPENDITURES</b>												
Cost of Goods Used:												
Purchased Foods	\$ 71,177	\$ 74,255	\$ 7,070	\$ 40,779	(2)		55%	\$ 74,255	100%	\$ 37,899	\$ 2,880	8%
Federal Commodities	8,500	8,733	1,141	5,306	(2,3)		61%	8,733	100%	5,458	(152)	(3%)
Other Nonfood Supplies	6,000	6,154	640	3,478	(2)		57%	6,154	100%	3,204	274	9%
Salaries	43,469	43,705	3,168	23,556	(8)		54%	43,705	100%	23,509	47	0%
Fringes	28,235	24,221	1,879	13,281	(8)		55%	24,221	100%	13,358	(77)	(1%)
Energy Services	5,828	5,828	485	3,397			58%	5,828	100%	3,405	(8)	(0%)
Purchased Services	7,285	7,285	389	3,167	(8)		43%	7,285	100%	3,265	(99)	(3%)
Material & Supplies	636	659	46	346			53%	659	100%	292	54	19%
Capital Outlay	2,000	2,000	155	1,632			82%	2,000	100%	2,142	(510)	(24%)
Indirect Cost	3,085	2,973	222	1,602			54%	2,973	100%	1,740	(138)	(8%)
Total Expenditures	\$ 176,215	\$ 175,813	\$ 15,195	\$ 96,544			55%	\$ 175,813	100%	\$ 94,273	\$ 2,271	2%
Excess (Deficiency) of Revenues Over Expenditures	\$ 168	\$ (5,273)	\$ 2,499	\$ (267)			\$ (5,273)			\$ 4,290	\$ (4,557)	
Ending Fund Balance	\$ 20,724	\$ 15,283					\$ 15,283					
Less: Nonspendable Fund Balance-Inventory	(6,000)	(6,000)					(6,000)					
Restricted Fund Balance	\$ 14,724	\$ 9,283					\$ 9,283					

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2013-14.

(5) This represents the adopted budget approved by the School Board on September 3, 2014.

(6) This represents the budget as amended at the School Board meeting on February 11, 2015.

(7) 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 101.

(8) Included in these categories is \$812,056 of maintenance chargebacks allocated \$315,630 to salaries, \$58,171 to fringes and \$438,255 to purchased services.

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 2015**

**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, 2015:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 304,129	\$ 304,129
Purchased Services	7,428,813	39,977,279	47,406,092
Energy Services	9,400	33,092,738	33,102,138
Materials & Supplies	1,948,590	2,122,741	4,071,331
Capital Outlay	565,739	1,130,580	1,696,319
Other	-	1,542,221	1,542,221
<b>Total</b>	<b>\$ 9,952,542</b>	<b>\$ 78,169,688</b>	<b>\$ 88,122,230</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, 2015:

Buildings and Additions	\$	1,738,087
Land		32,932
Improvements Other Than Buildings		230,364
Renovations		3,634,165
Equipment		-
<b>Total</b>	<b>\$</b>	<b>5,635,548</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending January 2015**

**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 decreased 3.88% compared to 2013-14 fiscal year. The number of operating days in the current month was 18 and year-to-date was 101 as compared to 101 in the prior year.

Net encumbrances as of month end amounted to \$1,359,046 of which \$983,225 is attributable to Capital Outlay; \$24,837 is attributable to Material and Supplies; \$350,984 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, 2015 the commodity inventory balance was \$4,621,411.

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending January 2015**

**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 January 2015, reimbursements to the General Fund through transfers-in amounted to \$99,335 consisting of \$72,202, \$10,504 and \$16,629 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 2015**

**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.

**Boy Scouts of America Equal Access Act of 2002** - no public school shall deny equal access to, a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against, any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

*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.

Revised: (07.14)