

Office of Superintendent of Schools  
Board Meeting of December 2, 2015

November 23, 2015

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

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

**COMMITTEE: FISCAL ACCOUNTABILITY**

**LINK TO STRATEGIC  
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

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

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

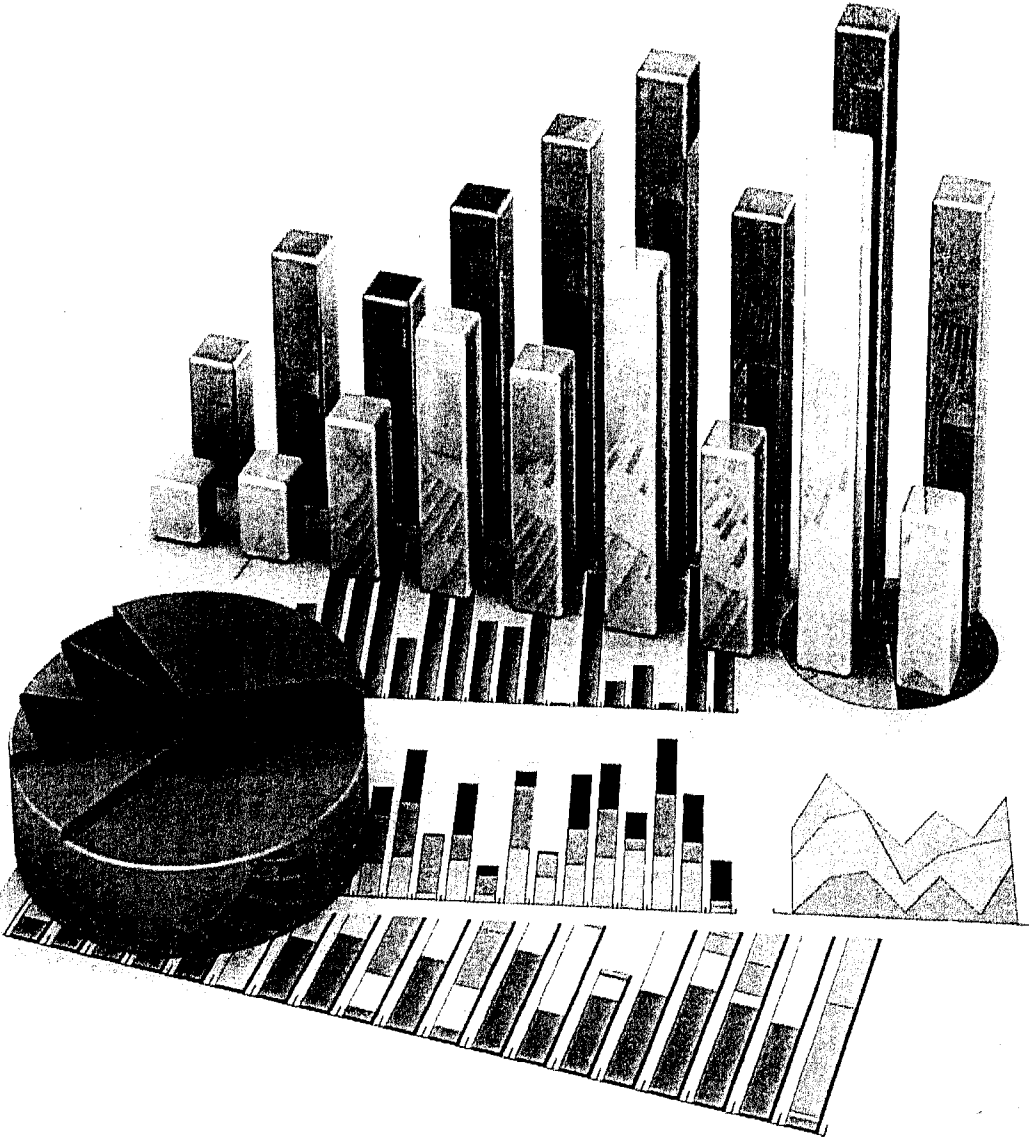
Copies of the attached Monthly Financial Report for the period ending October 2015 will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Monthly Financial Report for the period ending October 2015.

**E-1**

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of December 2, 2015**

# **Miami-Dade County Public Schools**

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

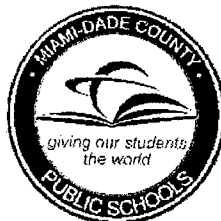
Ms. Perla Tabares Hantman, Chair  
Dr. Dorothy Bendross-Mindigall, Vice Chair  
Ms. Susie V. Castillo  
Dr. Lawrence S. Feldman  
Dr. Wilbert "Tee" Holloway  
Dr. Martin Karp  
Ms. Lubby Navarro  
Ms. Raquel A. Regalado  
Dr. Marta Pérez Wurtz

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Mr. Logan Schroeder-Stephens



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Monthly Financial Report for the Period Ending  
October 2015

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending October and the eighteen weeks ending October 31, 2015 indicating appropriations in the 2015-16 budget, revenues and expenditures to date by funds and other related financial data.

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

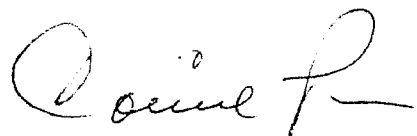
Respectfully submitted,



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Alberto M. Carvalho  
Superintendent

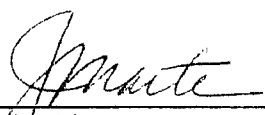
**Prepared by:**



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Connie Pou, C.P.A.  
Controller

**Reviewed by:**



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Judith M. Marte  
Chief Financial Officer

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

**Unaudited  
Monthly Financial Report for the Period Ending  
October 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)  
Eighteen Weeks Ended October 31, 2015

Description	Adopted Budget <sup>(1)</sup>	Amended Budget	Current Month Actual	YTD Actual	% of YTD Actual to Adopted Budget	Prior YTD Actual	Difference Increase/Decrease	% Increase/Decrease
<b>REVENUES</b>								
STATE SOURCES	\$ 1,189,598	\$ -	\$ 95,147	\$ 387,392	33%	\$ 403,982	\$ (16,590)	(4%)
FEDERAL SOURCES	18,744	-	285	662	4%	757	(95)	(13%)
LOCAL SOURCES	1,528,578	-	6,906	23,673	2%	18,466	4,207	22%
TRANSFERS IN	154,800	-	3,676	19,106	12%	21,409	(2,303)	(11%)
<b>TOTAL REVENUES</b>	<b>\$ 2,890,720</b>	<b>\$ -</b>	<b>\$ 106,014</b>	<b>\$ 430,833</b>	<b>15%</b>	<b>\$ 445,614</b>	<b>\$ (14,781)</b>	<b>(3%)</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,965,094	\$ -	\$ 188,984	\$ 513,774	26%	\$ 530,348	\$ (16,574)	(3%)
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	123,069	-	15,819	37,772	31%	36,272	1,500	4%
TRANSPORTATION	68,725	-	7,455	23,343	34%	25,608	(2,265)	(9%)
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,156,888</b>	<b>\$ -</b>	<b>\$ 212,258</b>	<b>\$ 574,889</b>	<b>27%</b>	<b>\$ 592,228</b>	<b>\$ (17,339)</b>	<b>(3%)</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	358,056	-	32,337	118,856	33%	121,403	(2,545)	(2%)
SCHOOL ADMINISTRATION	178,923	-	15,297	50,610	28%	51,240	(630)	(1%)
COMMUNITY SERVICES	28,829	-	2,975	8,789	30%	9,040	(251)	(3%)
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 2,722,696</b>	<b>\$ -</b>	<b>\$ 262,867</b>	<b>\$ 753,146</b>	<b>28%</b>	<b>\$ 773,911</b>	<b>\$ (20,765)</b>	<b>(3%)</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 24,470	\$ -	\$ 2,288	\$ 7,578	31%	\$ 9,620	\$ (2,042)	(21%)
INSTRUCTIONAL STAFF TRAINING	2,433	-	316	1,216	50%	961	255	27%
INSTRUCTION RELATED TECHNOLOGY	33,067	-	2,787	10,679	32%	10,245	434	4%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 59,970</b>	<b>\$ -</b>	<b>\$ 5,391</b>	<b>\$ 19,473</b>	<b>32%</b>	<b>\$ 20,826</b>	<b>\$ (1,353)</b>	<b>(6%)</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 2,782,666</b>	<b>\$ -</b>	<b>\$ 268,258</b>	<b>\$ 772,619</b>	<b>28%</b>	<b>\$ 794,737</b>	<b>\$ (22,118)</b>	<b>(3%)</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,264	\$ -	\$ 1,187	\$ 3,626	30%	\$ 3,362	\$ 264	8%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	57,630	-	4,132	15,792	27%	16,356	(564)	(3%)
ADMINISTRATIVE TECHNOLOGY SERVICES	2,079	-	343	632	30%	698	(66)	(9%)
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 71,973</b>	<b>\$ -</b>	<b>\$ 5,662</b>	<b>\$ 20,050</b>	<b>28%</b>	<b>\$ 20,416</b>	<b>\$ (366)</b>	<b>(2%)</b>
<b>CENTRAL ADMINISTRATION</b>								
SCHOOL BOARD	\$ 3,167	\$ -	\$ 270	\$ 1,239	39%	\$ 1,128	\$ 111	10%
BOARD OFFICE	2,910	-	261	962	33%	791	171	22%
BOARD ATTORNEY	1,417	-	87	302	21%	365	(63)	(17%)
OTHER (includes inspector general & independent auditors)	1,513	-	122	431	28%	411	20	5%
GENERAL ADMINISTRATION	3,320	-	345	1,299	39%	1,453	(154)	(11%)
SUPERINTENDENT'S OFFICE	12,927	-	1,085	4,233	34%	\$ 4,148	\$ 85	2%
OTHER GENERAL ADMINISTRATION	\$ 2,866,966	\$ -	\$ 275,005	\$ 796,902	28%	\$ 819,301	\$ (22,399)	(3%)
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 2,882,661</b>	<b>\$ -</b>	<b>\$ 275,005</b>	<b>\$ 796,902</b>	<b>28%</b>	<b>\$ 819,301</b>	<b>\$ (22,399)</b>	<b>(3%)</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 5,665,332</b>	<b>\$ -</b>	<b>\$ 537,829</b>	<b>\$ 1,999,111</b>	<b>35%</b>	<b>\$ 2,044,111</b>	<b>\$ (44,982)</b>	<b>(2%)</b>
DEBT SERVICE (includes interest expense)	515	-	-	111	22%	112	(1)	(1%)
TRANSFERS OUT	15,180	-	-	-	0%	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,835,027</b>	<b>\$ -</b>	<b>\$ 537,829</b>	<b>\$ 1,999,111</b>	<b>35%</b>	<b>\$ 2,044,111</b>	<b>\$ (44,982)</b>	<b>(2%)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 8,059</b>	<b>\$ -</b>	<b>\$ (168,991)</b>	<b>\$ (366,180)</b>	<b>28%</b>	<b>\$ (373,799)</b>	<b>\$ 7,619</b>	<b>(3%)</b>
Beginning Fund Balance	124,554	-	-	-	-	-	-	-
Less: Rebudgets, Reserves, Encumbrances & Commitments	(24,575)	-	-	-	-	-	-	-
<b>Unappropriated Fund Balance</b>	<b>\$ 109,979</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

(1) This represents the adopted budget approved by the School Board on September 9, 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  
Eighteen Weeks Ended October 31, 2015

Description	Adopted Budget 2015-16 <sup>(3)</sup>	Amended Budget	Current Month Actual	Year-To-Date Actual 2015-16	Commitment and Encumbrance %	Actual vs Adopted Budget	Year-To-Date Actual 2014-15 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)
<b>REVENUES</b>									
Local Optional Millage	\$ 392,814	\$ -	34	1,559	0%	\$ (391,255)	497	1,062	214%
PECO Revenues	19,300	-	7,201	10,329	54%	(8,971)	11,826	(1,497)	(13)%
Interest	692	-	96	290	42%	(402)	166	124	75%
Transfers-in (Interfund)	-	-	-	-	-	-	-	-	-
Sale of Bonds and Other Revenues	690,177	-	25,000	226,430	33%	(463,747)	-	226,430	-
Misc Revenue	35,250	-	10,731	12,906	36%	(23,344)	14,072	(1,166)	(8)%
<b>Total</b>	<b>\$ 1,139,233</b>	<b>\$ -</b>	<b>43,062</b>	<b>\$ 251,514</b>	<b>22%</b>	<b>\$ (887,719)</b>	<b>26,561</b>	<b>\$ 224,953</b>	<b>847%</b>
Beginning Fund Balance	214,206	-	-	-	-	-	-	-	-
Total Beginning Fund Balance & Budgeted Revenues	\$ 1,353,439	\$ -	-	-	-	-	-	-	-
<b>EXPENDITURES</b>									
Sites/Site Improvements	\$ 11,735	\$ -	885	3,109	26%	\$ 3,535	1,172	1,937	165%
Buildings & Additions	185,252	-	3,055	10,935	6%	31,262	5,998	4,937	82%
Renovations	698,602	-	10,976	35,629	5%	78,326	29,717	5,912	20%
Original & Additional Equipment	43,468	-	6,993	18,293	42%	19,804	34,315	(16,022)	(47)%
Other	25,218	-	335	1,798	7%	263	71	1,727	2432%
Transfers-out	374,324	-	38,111	105,796	28%	-	113,959	(8,163)	(7)%
<b>Total</b>	<b>\$ 1,338,599</b>	<b>\$ -</b>	<b>60,355</b>	<b>\$ 175,560</b>	<b>13%</b>	<b>\$ 133,190</b>	<b>185,232</b>	<b>\$ (9,672)</b>	<b>(5)%</b>
Excess (Deficiency) of Revenues Over Expenditures	(199,366)	-	(17,293)	75,954	-	-	-	234,625	-
Projected Ending Balance	\$ 14,840	\$ -	-	-	-	-	-	-	-

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 9, 2015.  
(4) The Statement of Operations is shown with comparative totals for fiscal year 2014-15.  
Sources: Offices of the Controller and Budget Management

The School Board of Miami-Dade County, Florida  
Statement of Operations  
Unaudited (\$000)

FOOD SERVICE FUND

Eighteen Weeks Ended October 31, 2015

Description	Adopted 2015-16 Budget (6)	Amended 2015-16 Budget	Current Month Actual	Year-To-Date		Projected Annual	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (4)	Difference Increase/ (Decrease)	%
				2015-16 Actual	2015-16 Actual						
<b>REVENUES</b>											
Local Sources:											
Food Sales	\$ 16,725	\$ -	\$ 1,991	\$ 4,775	\$ 16,725	29%	100%	\$ 5,657	\$ (882)	(15%)	
Interest	35	-	4	13	35	37%	100%	4	9	225%	
Other	-	-	-	-	-	-	-	1	(1)	(100%)	
Total Local Sources	16,760	-	1,995	4,788	16,760	29%	100%	5,662	(874)	(15%)	
State Sources:											
State Reimbursements	2,210	-	185	737	2,210	33%	100%	744	(7)	(1%)	
Other	-	-	-	-	-	-	-	-	-	-	
Total State Sources	2,210	-	185	737	2,210	33%	100%	744	(7)	(1%)	
Federal Sources:											
Federal Reimbursement	133,997	-	15,920	35,867	133,997	27%	100%	39,602	(3,735)	(9%)	
Value of Fed. Commodities Received	9,250	-	1,505	4,875	9,250	53%	100%	3,682	1,193	32%	
Cash in Lieu of Donated Foods	1,126	-	118	280	1,126	25%	100%	357	(77)	(22%)	
Commodity Rebate	25	-	-	-	25	0%	100%	5	(5)	(100%)	
Total Federal Sources	144,398	-	17,543	41,022	144,398	28%	100%	43,646	(2,524)	(6%)	
Total Revenues	\$ 163,368	\$ -	\$ 19,723	\$ 46,547	\$ 163,368	28%	100%	\$ 50,052	\$ (3,505)	(7%)	
Beginning Fund Balance	21,798	-	-	-	21,798	100%	100%	-	-	-	
Beginning Fund Balance & Budgeted/Projected Revenue	185,166	-	-	-	185,166	100%	100%	-	-	-	
<b>EXPENDITURES</b>											
Cost of Goods Used:											
Purchased Foods	\$ 69,900	\$ -	\$ 7,917	\$ 18,404	\$ 69,900	26%	100%	\$ 21,870	\$ (3,466)	(16%)	
Federal Commodities	9,500	-	1,074	2,537	9,500	27%	100%	2,355	182	8%	
Other Nonfood Supplies	6,000	-	525	1,258	6,000	21%	100%	2,057	(799)	(39%)	
Salaries	43,370	-	4,173	11,058	43,370	25%	100%	12,006	(948)	(8%)	
Fringes	22,651	-	2,117	7,177	22,651	32%	100%	7,340	(163)	(2%)	
Energy Services	6,009	-	493	1,985	6,009	33%	100%	1,944	41	2%	
Purchased Services	6,765	-	521	2,124	6,765	31%	100%	1,744	380	22%	
Material & Supplies	600	-	57	182	600	30%	100%	215	(33)	(15%)	
Capital Outlay	1,500	-	66	353	1,500	24%	100%	975	(622)	(64%)	
Indirect Cost	2,526	-	246	740	2,526	29%	100%	855	(115)	(13%)	
Total Expenditures	\$ 168,821	\$ -	\$ 17,189	\$ 45,818	\$ 168,821	27%	100%	\$ 51,361	\$ (5,543)	(11%)	
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,453)	\$ -	\$ 2,534	\$ 729	\$ (5,453)			\$ (1,309)	\$ 2,038		
Ending Fund Balance	\$ 16,345	\$ -	-	-	\$ 16,345			-	-		
Less: Nonspendable Fund Balance-Inventory	(2,830)	-	-	-	(2,830)			-	-		
Restricted Fund Balance	\$ 13,515	\$ -	-	-	\$ 13,515			-	-		

For (1-3): Refer to accompanying "Notes to Monthly Financial Report".  
(4) The Statement of Operations is shown with comparative totals for fiscal year 2014-15.  
(5) This represents the adopted budget approved by the School Board on September 9, 2015.  
(6) The number of operating days in the current month was 21 and year-to-date was 46 as compared to the prior year's year-to-date of 52.  
(7) Included in these categories is \$383,519 of maintenance chargebacks allocated \$137,406 to salaries, \$25,598 to fringes and \$220,515 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 October 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 October 31, 2015:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 22,168	\$ 22,168
Purchased Services	2,163,994	57,998,407	60,162,401
Energy Services	17,825	42,091,958	42,109,783
Materials & Supplies	3,126,608	3,329,556	6,456,164
Capital Outlay	400,561	1,682,383	2,082,944
Other	286,960	1,354,751	1,641,711
<b>Total</b>	<b>\$ 5,995,948</b>	<b>\$ 106,479,223</b>	<b>\$ 112,475,171</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 October 31, 2015:

Buildings and Additions	\$	2,631,964
Land		32,932
Improvements Other Than Buildings		323,448
Renovations		5,518,731
Equipment		-
<b>Total</b>	<b>\$</b>	<b>8,507,075</b>

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending October 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 as a percentage of enrollments is 27% for breakfasts and 61% for lunches compared to 26% and 62% in 2014-15 fiscal year, respectively. The total number of student meals served decreased 1.10% compared to the prior year.

The number of operating days in the current month was 21 and year-to-date was 46 compared to 52 in the prior year.

Net encumbrances as of month end amounted to \$1,527,831 of which \$970,850 is attributable to Capital Outlay; \$26,883 is attributable to Material and Supplies; \$530,098 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 October 31, 2015 the commodity inventory balance was \$4,617,983.

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending October 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 October 2015, reimbursements to the General Fund through transfers-in amounted to \$19,106 consisting of \$5,550, \$4,163 and \$9,393 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  
October 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.

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