

Office of Superintendent of Schools  
Board Meeting of April 13, 2016

March 29, 2016

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

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING  
FEBRUARY 2016**

**COMMITTEE: FISCAL ACCOUNTABILITY**

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

The Monthly Financial Report for the period ending February 2016 is presented to the Board.

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

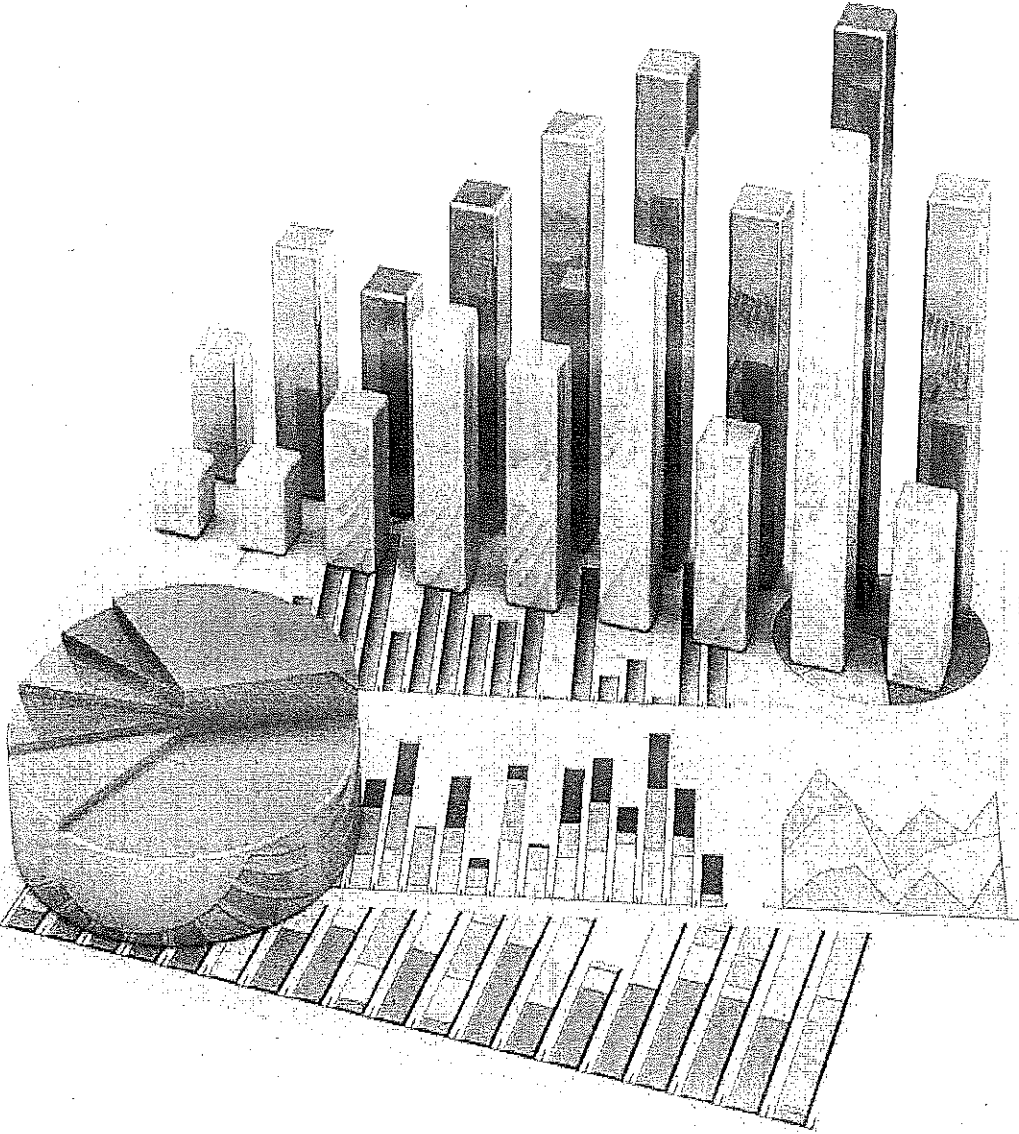
Copies of the attached Monthly Financial Report for the period ending February 2016 will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Monthly Financial Report for the period ending February 2016.

**E-1**

# Monthly Financial Report - Unaudited For the Period Ending February 2016

MIAMI-DADE COUNTY PUBLIC SCHOOLS



Financial Services  
Office of the Controller

Board Meeting of April 13, 2016

# Miami-Dade County Public Schools

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

Ms. Perla Tabares Hantman, Chair  
Dr. Dorothy Bendross-Mindingall, 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  
February 2016

The Superintendent of Schools

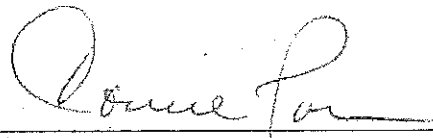
**Presents:** The Monthly Financial Report for the period ending February and the thirty-five weeks ending February 29, 2016 indicating appropriations in the 2015-16 budget, revenues and expenditures to date by funds and other related financial data.

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

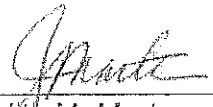
Respectfully submitted,

  
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  
February 2016**

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The School Board of Dade County, Florida  
 Statement of Operations (Unaudited)  
 GENERAL FUND (\$000)  
 Thirty-five Weeks Ended February 29, 2016

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	Actual					
<b>REVENUES</b>									
STATE SOURCES	\$ 1,188,598	\$ 1,180,051	\$ 99,352	\$ 771,943	67%	\$ 787,445	\$ (15,502)	(2%)	
FEDERAL SOURCES	18,744	18,744	258	2,351	13%	4,122	(1,771)	(43%)	
LOCAL SOURCES	1,528,578	1,529,832	48,903	1,304,308	85%	1,245,667	58,641	5%	
TRANSFERS IN	154,800	154,800	3,145	87,995	57%	111,862	(23,667)	(21%)	
<b>TOTAL REVENUES</b>	<b>\$ 2,890,720</b>	<b>\$ 2,883,427</b>	<b>\$ 145,658</b>	<b>\$ 2,156,597</b>	<b>76%</b>	<b>\$ 2,148,896</b>	<b>\$ 17,701</b>	<b>1%</b>	
<b>EXPENDITURES</b>									
<b>SCHOOL LEVEL SERVICES</b>									
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,965,094	\$ 1,928,464	\$ 173,056	\$ 1,213,985	63%	\$ 1,216,210	\$ (2,215)	(0%)	
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	123,069	121,224	10,868	81,808	67%	84,456	(2,650)	(3%)	
TRANSPORTATION	66,725	77,829	6,717	49,315	63%	50,507	(1,192)	(2%)	
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,155,888</b>	<b>\$ 2,127,517</b>	<b>\$ 190,642</b>	<b>\$ 1,345,116</b>	<b>63%</b>	<b>\$ 1,351,173</b>	<b>\$ (6,057)</b>	<b>(0%)</b>	
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	358,056	367,427	28,525	238,340	65%	238,543	(203)	(0%)	
SCHOOL ADMINISTRATION	178,923	189,836	13,769	106,379	67%	105,639	740	1%	
COMMUNITY SERVICES	28,829	26,577	2,753	18,450	69%	18,946	(396)	(2%)	
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 2,722,696</b>	<b>\$ 2,661,357</b>	<b>\$ 235,679</b>	<b>\$ 1,708,285</b>	<b>64%</b>	<b>\$ 1,714,201</b>	<b>\$ (5,916)</b>	<b>(0%)</b>	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>									
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 24,470	\$ 24,501	\$ 2,453	\$ 15,639	64%	\$ 16,574	\$ (935)	(6%)	
INSTRUCTIONAL STAFF TRAINING	2,433	2,945	250	1,814	62%	2,037	(223)	(11%)	
INSTRUCTION RELATED TECHNOLOGY	33,067	32,016	2,728	21,147	66%	20,436	711	3%	
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 59,970</b>	<b>\$ 59,462</b>	<b>\$ 5,431</b>	<b>\$ 38,600</b>	<b>65%</b>	<b>\$ 39,047</b>	<b>\$ (447)</b>	<b>(1%)</b>	
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 2,782,666</b>	<b>\$ 2,740,819</b>	<b>\$ 241,110</b>	<b>\$ 1,746,885</b>	<b>64%</b>	<b>\$ 1,753,248</b>	<b>\$ (6,363)</b>	<b>(0%)</b>	
<b>BUSINESS SERVICES</b>									
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,264	\$ 11,430	\$ 1,071	\$ 5,600	49%	\$ 6,825	\$ (1,225)	(18%)	
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	57,630	62,915	3,359	30,346	48%	31,180	(834)	(3%)	
ADMINISTRATIVE TECHNOLOGY SERVICES	2,079	2,656	313	1,801	68%	1,536	265	17%	
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 71,973</b>	<b>\$ 77,001</b>	<b>\$ 4,743</b>	<b>\$ 37,747</b>	<b>49%</b>	<b>\$ 39,541</b>	<b>\$ (1,794)</b>	<b>(5%)</b>	
<b>CENTRAL ADMINISTRATION</b>									
SCHOOL BOARD	\$ 3,167	\$ 3,142	\$ 265	\$ 2,320	74%	\$ 2,105	\$ 215	10%	
BOARD OFFICE	2,910	2,955	230	1,978	67%	1,712	266	16%	
BOARD ATTORNEY	1,417	2,558	268	938	37%	872	66	8%	
OTHER (includes inspector general & independent auditors)	1,513	1,513	180	909	60%	868	40	5%	
GENERAL ADMINISTRATION	3,920	3,839	333	2,822	68%	2,597	225	1%	
SUPERINTENDENT'S OFFICE	12,327	14,007	1,295	8,767	63%	8,155	612	8%	
OTHER GENERAL ADMINISTRATION	2,866,866	2,893,827	247,149	1,793,398	63%	1,800,944	(7,546)	(0%)	
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 515</b>	<b>\$ 515</b>	<b>\$ -</b>	<b>\$ 112</b>	<b>22%</b>	<b>\$ 113</b>	<b>\$ (1)</b>	<b>(1%)</b>	
DEBT SERVICE (includes interest expense)	15,160	15,160	-	-	0%	-	-	-	
TRANSFERS OUT	2,892,661	2,847,522	247,149	1,793,511	63%	1,801,057	(7,546)	(0%)	
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,059</b>	<b>\$ 6,059</b>	<b>\$ (101,451)</b>	<b>\$ 3,730,856</b>		<b>\$ 3,478,339</b>	<b>\$ 25,247</b>		
Excess (Deficiency) of Revenues Over Expenditures									
Beginning Fund Balance	124,654	124,654							
Less: Rebudgets, Reserves, Encumbrances & Commitments	(24,575)	(24,575)							
<b>Unappropriated Fund Balance</b>	<b>\$ 108,038</b>	<b>\$ 115,684</b>							

(1) This represents the budget as amended at the School Board meeting on February 3, 2016.  
 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 29, 2016

Description	Adopted Budget 2015-16 <sup>(3)</sup>	Amended Budget <sup>(5)</sup>	Current Month Actual	Year-To-Date Actual		Commitment and Encumbrance	Actual vs Amended Budget	Year-To-Date Actual 2014-15 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)
				2015-16	2015-16					
<b>REVENUES</b>										
Local Optional Millage	\$ 392,814	\$ 392,814	\$ 11,338	\$ 336,782	(1)	86%	\$ (56,032)	\$ 303,654	\$ 33,128	11%
PECO Revenues	19,300	19,300	1,045	14,500		75%	(4,900)	18,178	(3,578)	(20%)
Interest	692	692	372	972		140%	280	372	600	161%
Transfers-in (Interfund)	-	-	-	-		-	-	-	-	-
Sale of Bonds and Other Revenues	690,177	691,144	-	226,430		33%	(464,714)	-	226,430	-
Misc Revenue	36,250	37,257	119	19,089		51%	(18,168)	26,327	(7,238)	(27%)
<b>Total</b>	<b>\$ 1,139,233</b>	<b>\$ 1,141,207</b>	<b>\$ 12,874</b>	<b>\$ 597,773</b>		<b>52%</b>	<b>\$ (543,434)</b>	<b>\$ 348,531</b>	<b>\$ 249,242</b>	<b>72%</b>
Beginning Fund Balance	214,206	214,206								
Total Beginning Fund Balance & Budgeted Revenues	\$ 1,353,439	\$ 1,355,413								
<b>EXPENDITURES</b>										
Sites/Site Improvements	\$ 11,735	\$ 16,802	\$ 645	\$ 6,648	(2)	40%	\$ 6,768	\$ 7,141	\$ (493)	(7%)
Buildings & Additions	185,252	220,871	3,532	22,558	(2)	10%	165,600	14,567	7,991	55%
Renovations	698,602	657,083	13,404	81,153	(2)	12%	482,716	63,655	17,498	27%
Original & Additional Equipment	43,468	48,197	2,600	33,126	(2)	69%	3,087	41,477	(8,351)	(20%)
Other	25,218	25,647	37	2,027		8%	23,519	115	1,912	1663%
Transfers-out	374,324	372,124	3,580	208,689		56%	163,435	227,224	(18,535)	(8%)
<b>Total</b>	<b>\$ 1,338,599</b>	<b>\$ 1,340,724</b>	<b>\$ 23,798</b>	<b>\$ 354,201</b>		<b>26%</b>	<b>\$ 1,41,398</b>	<b>\$ 354,179</b>	<b>\$ 22</b>	<b>0%</b>
Excess (Deficiency) of Revenues Over Expenditures	(199,366)	(199,517)	(10,924)	243,572				(5,648)	249,220	
Projected Ending Balance	\$ 14,840	\$ 14,689								

(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.

(5) This represents the budget as amended at the School Board meeting on February 3, 2016.

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 29, 2016

Description	Adopted Budget <sup>(5)</sup>	Amended 2015-16 Budget <sup>(5)</sup>	Current Month Actual	Year-To-Date		Projected Annual <sup>(5)</sup>	Variance Favorable (Unfavorable)	%	Year-To-Date Actual <sup>(5)</sup> 2014-15	Difference Increase/ (Decrease)	% Increase/ (Decrease)
				2015-16 Actual	2014-15 Actual						
<b>REVENUES</b>											
<b>Local Sources:</b>											
Food Sales	\$ 16,725	\$ 17,525	\$ 1,663	\$ 10,912		\$ 17,525	\$ -	62%	\$ 12,212	\$ (1,300)	(11%)
Interest	35	35	-	33		35	-	94%	11	22	200%
Other	-	-	-	-		-	-	-	3	(3)	(100%)
<b>Total Local Sources</b>	<b>16,760</b>	<b>17,560</b>	<b>1,663</b>	<b>10,945</b>		<b>17,560</b>	<b>-</b>	<b>62%</b>	<b>12,226</b>	<b>(1,281)</b>	<b>(10%)</b>
<b>State Sources:</b>											
State Reimbursements	2,210	2,087	174	1,391		2,087	-	67%	1,473	(82)	(6%)
Other	-	-	-	-		-	-	-	-	-	-
<b>Total State Sources</b>	<b>2,210</b>	<b>2,087</b>	<b>174</b>	<b>1,391</b>		<b>2,087</b>	<b>-</b>	<b>67%</b>	<b>1,473</b>	<b>(82)</b>	<b>(6%)</b>
<b>Federal Sources:</b>											
Federal Reimbursement	133,997	135,900	14,340	87,747	(1)	135,900	-	65%	90,024	(2,277)	(3%)
Value of Fed. Commodities Received	9,250	9,250	805	9,555	(3)	9,555	305	103%	7,914	1,641	21%
Cash in Lieu of Donated Foods	1,126	1,126	124	713		1,126	-	63%	787	(74)	(9%)
Commodity Rebate	25	25	3	15		25	-	50%	10	5	50%
<b>Total Federal Sources</b>	<b>144,398</b>	<b>146,301</b>	<b>15,272</b>	<b>98,030</b>		<b>146,506</b>	<b>305</b>	<b>67%</b>	<b>98,735</b>	<b>(705)</b>	<b>(1%)</b>
<b>Total Revenues</b>	<b>\$ 183,368</b>	<b>\$ 185,948</b>	<b>\$ 17,109</b>	<b>\$ 110,366</b>		<b>\$ 186,253</b>	<b>\$ 305</b>	<b>67%</b>	<b>\$ 112,434</b>	<b>\$ (2,068)</b>	<b>(2%)</b>
Beginning Fund Balance	21,798	21,798				21,798		100%			
Budgeted/Projected Revenue	185,166	187,746				188,051		100%			
<b>EXPENDITURES</b>											
<b>Cost of Goods Used:</b>											
Purchased Foods	\$ 69,900	\$ 69,900	\$ 6,303	\$ 41,903	(2)	\$ 69,900	\$ -	60%	\$ 47,779	\$ (5,876)	(12%)
Federal Commodities	9,500	9,500	1,124	6,620	(2,3)	9,800	-	68%	6,373	247	4%
Other Nonfood Supplies	6,000	5,200	440	2,898	(2)	5,200	-	56%	3,630	(732)	(20%)
Salaries	43,370	44,670	4,298	27,195	(8)	44,670	-	61%	27,587	(392)	(1%)
Fringes	22,651	22,894	2,037	15,134	(8)	22,894	-	66%	14,952	182	1%
Energy Services	6,009	6,009	498	3,980		6,009	-	66%	3,883	97	2%
Purchased Services	6,765	6,765	418	4,129	(8)	6,765	-	61%	3,560	569	16%
Material & Supplies	600	600	50	344		600	-	57%	395	(51)	(13%)
Capital Outlay	1,500	1,500	238	1,209		1,500	-	81%	1,931	(722)	(37%)
Indirect Cost	2,526	2,640	244	1,670		2,640	-	63%	1,849	(179)	(10%)
<b>Total Expenditures</b>	<b>\$ 168,821</b>	<b>\$ 169,978</b>	<b>\$ 15,650</b>	<b>\$ 105,082</b>		<b>\$ 169,978</b>	<b>\$ -</b>	<b>62%</b>	<b>\$ 111,939</b>	<b>\$ (6,857)</b>	<b>(6%)</b>
Excess (Deficiency) of											
Revenues Over Expenditures	\$ (5,453)	\$ (4,030)	\$ 1,459	\$ 5,284		\$ (3,725)			\$ 495	\$ 4,789	
Ending Fund Balance	\$ 16,345	\$ 17,768				\$ 18,073					
Less: Nonspendable Fund Balance-Inventory	(2,830)	(2,830)				(2,830)					
Restricted Fund Balance	\$ 13,515	\$ 14,938				\$ 15,243					

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) This represents the budget as amended at the School Board meeting on February 03, 2016.

(7) The number of operating days in the current month was 19 and year-to-date was 114 as compared to the prior year's year-to-date of 119.

(8) Included in these categories is \$863,317 of maintenance chargebacks allocated \$276,969 to salaries, \$51,698 to fringes and \$534,760 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 February 2016**

**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 29, 2016:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 257,506	\$ 257,506
Purchased Services	2,904,472	38,098,799	41,003,271
Energy Services	-	22,806,143	22,806,143
Materials & Supplies	552,476	7,083,860	7,636,336
Capital Outlay	347,499	5,405,160	5,752,659
Other	-	721,663	721,663
<b>Total</b>	<b>\$ 3,804,447</b>	<b>\$ 74,373,131</b>	<b>\$ 78,177,578</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 29, 2016:

Buildings and Additions	\$	2,555,972
Land		32,932
Improvements Other Than Buildings		427,444
Renovations		5,707,008
Equipment		-
<b>Total</b>	<b>\$</b>	<b>8,723,356</b>

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending February 2016

**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 27% and 62% in 2014-2015 fiscal year, respectively. The total number of student meals served decreased 1.64% compared to the prior year.

The number of operating days in the current month was 19 and year-to-date was 114 compared to 119 in the prior year.

Net encumbrances as of month end amounted to \$1,139,571 of which \$698,201 is attributable to Capital Outlay; \$14,265 is attributable to Material and Supplies; \$427,105 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 29, 2016 the commodity inventory balance was \$5,215,517.

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending February 2016**

**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 2016, reimbursements to the General Fund through transfers-in amounted to \$87,995 consisting of \$61,966, \$8,334 and \$17,695 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 2016**

**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.

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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