

Office of Superintendent of Schools  
Board Meeting of April 5, 2017

March 22, 2017

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

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING  
FEBRUARY 2017**

**COMMITTEE: FISCAL ACCOUNTABILITY**

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

The Monthly Financial Report for the period ending February 2017 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 2017 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 2017.

# Monthly Financial Report - Unaudited For the Period Ending February 2017

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of April 5, 2017**

# **Miami-Dade County Public Schools**

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

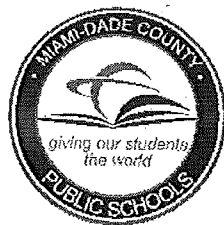
Dr. Lawrence S. Feldman, Chair  
Dr. Marta Pérez, Vice Chair  
Dr. Dorothy Bendross-Mindingall  
Ms. Susie V. Castillo  
Dr. Steve Gallon III  
Ms. Perla Tabares Hantman  
Dr. Martin Karp  
Ms. Lubby Navarro  
Ms. Mari Tere Rojas

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Mr. Sebastian M. Lorenzo



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

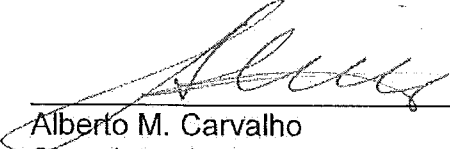
Unaudited  
Monthly Financial Report for the Period Ending  
February 2017

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending February and the thirty-five weeks ending February 28, 2017 indicating appropriations in the 2016-17 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 2017**

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The School Board of **Dade County, Florida**  
**Statement of Operations (Unaudited)**  
**GENERAL FUND (\$000)**  
 Thirty-five Weeks Ended February 28, 2017

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	\$ 1,186,331	\$ 1,128,205	\$ 82,026	\$ 770,600	68%	\$ 771,943	\$ (1,343)	(0%)	
FEDERAL SOURCES	15,794	14,804	343	1,747	12%	2,351	(604)	(26%)	
LOCAL SOURCES	1,601,319	1,601,478	55,494	1,367,486	85%	1,304,308	63,178	5%	
TRANSFERS IN	180,667	180,667	22,859	129,778	72%	87,995	41,783	47%	
<b>TOTAL REVENUES</b>	<b>\$ 2,984,111</b>	<b>\$ 2,925,154</b>	<b>\$ 170,722</b>	<b>\$ 2,269,611</b>	<b>78%</b>	<b>\$ 2,166,597</b>	<b>\$ 103,014</b>	<b>5%</b>	
<b>EXPENDITURES</b>									
<b>SCHOOL LEVEL SERVICES</b>									
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 2,065,634	\$ 1,994,632	\$ 176,815	\$ 1,265,532	63%	\$ 1,213,995	\$ 51,537	4%	
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	128,247	115,930	10,785	78,204	67%	81,806	(3,602)	(4%)	
TRANSPORTATION	69,173	76,168	6,988	47,832	63%	49,315	(1,483)	(3%)	
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,263,054</b>	<b>\$ 2,186,730</b>	<b>\$ 196,588</b>	<b>\$ 1,391,568</b>	<b>64%</b>	<b>\$ 1,345,116</b>	<b>\$ 46,452</b>	<b>3%</b>	
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	360,408	381,376	28,951	244,767	64%	238,340	6,427	3%	
SCHOOL ADMINISTRATION	187,090	166,029	13,831	108,511	65%	106,379	2,132	2%	
COMMUNITY SERVICES	28,952	26,110	3,482	18,233	70%	18,450	(217)	(1%)	
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 2,839,504</b>	<b>\$ 2,760,245</b>	<b>\$ 242,862</b>	<b>\$ 1,763,079</b>	<b>64%</b>	<b>\$ 1,709,285</b>	<b>\$ 54,794</b>	<b>3%</b>	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>									
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 21,706	\$ 30,872	\$ 2,118	\$ 18,198	59%	\$ 15,639	\$ 2,559	16%	
INSTRUCTIONAL STAFF TRAINING	3,179	2,503	393	1,741	70%	1,814	(73)	(4%)	
INSTRUCTION RELATED TECHNOLOGY	35,411	34,205	2,581	21,818	64%	21,147	671	3%	
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 60,296</b>	<b>\$ 67,580</b>	<b>\$ 5,092</b>	<b>\$ 41,757</b>	<b>62%</b>	<b>\$ 38,600</b>	<b>\$ 3,157</b>	<b>8%</b>	
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 2,899,800</b>	<b>\$ 2,827,825</b>	<b>\$ 247,954</b>	<b>\$ 1,804,836</b>	<b>64%</b>	<b>\$ 1,746,885</b>	<b>\$ 57,951</b>	<b>3%</b>	
<b>BUSINESS SERVICES</b>									
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 11,113	\$ 11,005	\$ 1,016	\$ 6,926	63%	\$ 5,600	\$ 1,326	24%	
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	56,533	60,158	4,149	30,139	50%	30,346	(207)	(1%)	
ADMINISTRATIVE TECHNOLOGY SERVICES	2,184	2,802	206	1,710	61%	1,801	(91)	(5%)	
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 69,830</b>	<b>\$ 73,965</b>	<b>\$ 5,371</b>	<b>\$ 38,775</b>	<b>52%</b>	<b>\$ 37,747</b>	<b>\$ 1,028</b>	<b>3%</b>	
<b>CENTRAL ADMINISTRATION</b>									
SCHOOL BOARD	\$ 3,262	\$ 3,262	\$ 260	\$ 2,250	69%	\$ 2,320	\$ (70)	(3%)	
BOARD OFFICE	3,065	3,161	224	1,955	62%	1,978	(23)	(1%)	
BOARD ATTORNEY	1,214	2,487	70	949	38%	938	11	1%	
OTHER (includes inspector general & independent auditors)	1,571	1,571	100	871	55%	909	(38)	(4%)	
GENERAL ADMINISTRATION	3,685	3,920	327	2,619	67%	2,622	(3)	(0%)	
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 12,797</b>	<b>\$ 14,411</b>	<b>\$ 981</b>	<b>\$ 8,644</b>	<b>60%</b>	<b>\$ 8,767</b>	<b>\$ (123)</b>	<b>(1%)</b>	
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 2,982,427</b>	<b>\$ 2,916,201</b>	<b>\$ 254,306</b>	<b>\$ 1,852,255</b>	<b>64%</b>	<b>\$ 1,793,399</b>	<b>\$ 58,856</b>	<b>3%</b>	
FACILITIES & CAPITALIZED EQUIPMENT	-	519	-	-	0%	-	-	-	
DEBT SERVICE (includes interest expense)	900	900	-	117	13%	112	5	4%	
TRANSFERS OUT	15,177	18,071	-	-	0%	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,998,504</b>	<b>\$ 2,935,691</b>	<b>\$ 254,306</b>	<b>\$ 1,852,372</b>	<b>63%</b>	<b>\$ 1,793,511</b>	<b>\$ 58,861</b>	<b>3%</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (14,393)</b>	<b>\$ (10,537)</b>	<b>\$ (83,584)</b>	<b>\$ 417,239</b>		<b>\$ 373,086</b>	<b>\$ 44,153</b>		
Beginning Fund Balance	175,300	175,300							
Less: Rebudgets, Reserves, Encumbrances & Commitments	(47,210)	(47,210)							
<b>Unappropriated Fund Balance</b>	<b>\$ 113,697</b>	<b>\$ 117,553</b>							

(1) This represents the budget as amended at the School Board meeting on February 15, 2017.  
 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, 2017

Description	Adopted Budget 2016-17 <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 2015-16 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)
				2016-17	2016-17						
<b>REVENUES</b>											
Local Optional Millage	\$ 410,178	\$ 410,178	\$ 13,178	\$ 351,931	(1)	N/A	\$ (58,247)	(14%)	\$ 336,782	\$ 15,149	4%
PECO Revenues	28,177	28,177	1,472	21,225		N/A	(6,952)	(25%)	14,500	6,725	46%
Interest	813	2,182	374	2,151		N/A	(31)	(1%)	972	1,179	121%
Transfers-In (Interfund)	-	-	-	-		N/A	-	-	-	-	-
Sale of Bonds and Other Revenues	725,500	754,372	-	273,273		N/A	(481,099)	(64%)	226,430	46,843	21%
Misc Revenue	32,637	33,359	-	11,850		N/A	(21,509)	(64%)	19,089	(7,239)	(38%)
<b>Total</b>	<b>\$ 1,197,305</b>	<b>\$ 1,228,268</b>	<b>\$ 15,024</b>	<b>\$ 660,430</b>		<b>N/A</b>	<b>\$ (567,838)</b>	<b>(46%)</b>	<b>\$ 597,773</b>	<b>\$ 62,657</b>	<b>10%</b>
Beginning Fund Balance	289,818	289,760									
<b>Total Beginning Fund Balance &amp; Budgeted Revenues</b>	<b>\$ 1,487,123</b>	<b>\$ 1,518,028</b>									
<b>EXPENDITURES</b>											
Sites/Site Improvements	\$ 16,368	\$ 22,481	\$ 908	\$ 5,837	(2)	\$ 5,869	\$ 10,675	47%	\$ 6,648	\$ (811)	(12%)
Buildings & Additions	291,803	290,562	3,954	36,059	(2)	37,930	216,573	75%	22,558	13,501	60%
Renovations	733,557	728,073	9,112	87,385	(2)	63,462	577,226	79%	81,153	6,232	8%
Original & Additional Equipment	29,168	60,484	7,147	32,156	(2)	16,602	11,726	19%	33,126	(970)	(3%)
Other	10,290	10,742	44	1,184		75	9,483	88%	2,027	(843)	(42%)
Transfers-out	394,435	394,485	23,317	244,195		-	150,290	38%	208,689	35,506	17%
<b>Total</b>	<b>\$ 1,475,621</b>	<b>\$ 1,506,827</b>	<b>\$ 44,482</b>	<b>\$ 406,816</b>		<b>\$ 124,038</b>	<b>\$ 975,973</b>	<b>27%</b>	<b>\$ 354,201</b>	<b>\$ 52,615</b>	<b>15%</b>
Excess (Deficiency) of Revenues Over Expenditures	(278,316)	(278,559)	(29,458)	253,614					\$ 243,572	\$ 10,042	
Projected Ending Balance	\$ 11,502	\$ 1,1201									

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

(3) This represents the adopted budget approved by the School Board on September 7, 2016.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2015-16.

(5) This represents the budget as amended at the School Board meeting on February 15, 2017.

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, 2017

Description	Adopted 2016-17 Budget (6)	Amended 2016-17 Budget	Current Month Actual	Year-To-Date Actual 2016-17 (6)	Projected Annual %	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (4) 2015-16	Difference Increase/ (Decrease)	%
<b>REVENUES</b>										
<b>Local Sources:</b>										
Food Sales	\$ 15,750	\$ -	\$ 1,558	\$ 10,342	66%	\$ 15,750	100%	\$ 10,912	\$ (570)	(5%)
Interest	46	-	17	66	143%	66	143%	33	33	100%
Other	-	-	-	-	-	0	-	-	-	-
<b>Total Local Sources</b>	<b>15,796</b>	<b>-</b>	<b>1,575</b>	<b>10,408</b>	<b>66%</b>	<b>15,816</b>	<b>100%</b>	<b>10,945</b>	<b>(537)</b>	<b>(5%)</b>
<b>State Sources:</b>										
State Reimbursements	2,087	-	164	1,317	63%	2,087	100%	1,391	(74)	(5%)
Other	-	-	-	-	-	-	-	-	-	-
<b>Total State Sources</b>	<b>2,087</b>	<b>-</b>	<b>164</b>	<b>1,317</b>	<b>63%</b>	<b>2,087</b>	<b>100%</b>	<b>1,391</b>	<b>(74)</b>	<b>(5%)</b>
<b>Federal Sources:</b>										
Federal Reimbursement	140,605	-	14,562	87,502 (1)	62%	140,605	100%	87,747	(245)	(0%)
Value of Fed. Commodities Received	10,500	-	921	9,752 (3)	93%	10,500	100%	9,555	197	2%
Cash in Lieu of Donated Foods	1,175	-	119	692	59%	1,175	100%	713	(21)	-
Commodity Rebate	25	-	-	-	0%	25	100%	15	(15)	-
<b>Total Federal Sources</b>	<b>152,305</b>	<b>-</b>	<b>15,602</b>	<b>97,946</b>	<b>64%</b>	<b>152,305</b>	<b>100%</b>	<b>98,030</b>	<b>(84)</b>	<b>(0%)</b>
<b>Total Revenues</b>	<b>\$ 170,188</b>	<b>\$ -</b>	<b>\$ 17,341</b>	<b>\$ 109,671</b>	<b>64%</b>	<b>\$ 170,208</b>	<b>100%</b>	<b>\$ 110,366</b>	<b>\$ (695)</b>	<b>(1%)</b>
Beginning Fund Balance	28,503	-	-	-	-	28,503	100%	-	-	-
Beginning Fund Balance & Budgeted/Projected Revenue	198,691	-	-	-	-	198,711	100%	-	-	-
<b>EXPENDITURES</b>										
<b>Cost of Goods Used:</b>										
Purchased Foods	\$ 66,500	\$ -	\$ 6,463	\$ 40,562 (2)	61%	\$ 66,500	100%	\$ 41,903	\$ (1,341)	(3%)
Federal Commodities	9,099	-	1,078	7,007 (2-3)	77%	9,099	100%	6,620	387	6%
Other Nonfood Supplies	5,000	-	395	2,915 (2)	58%	5,000	100%	2,898	17	1%
Salaries	43,526	-	5,191	28,184 (7)	65%	43,526	100%	27,195	989	4%
Fringes	23,629	-	2,214	15,304 (7)	65%	23,629	100%	15,134	170	1%
Energy Services	5,999	-	498	3,979	66%	5,999	100%	3,980	(1)	(0%)
Purchased Supplies	7,112	-	421	4,208 (7)	59%	7,112	100%	4,129	79	2%
Material & Supplies	508	-	39	383	75%	508	100%	344	39	11%
Capital Outlay	1,900	-	288	1,299	68%	1,900	100%	1,209	90	7%
Indirect Cost	3,217	-	347	2,111	66%	3,217	100%	1,670	441	26%
<b>Total Expenditures</b>	<b>\$ 166,490</b>	<b>\$ -</b>	<b>\$ 16,934</b>	<b>\$ 105,952</b>	<b>64%</b>	<b>\$ 166,490</b>	<b>100%</b>	<b>\$ 105,082</b>	<b>\$ 870</b>	<b>1%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,698	\$ -	\$ 407	\$ 3,719	-	\$ 3,718	-	\$ 5,284	\$ (1,565)	-
Ending Fund Balance	\$ 32,201	\$ -	-	-	-	\$ 32,221	-	-	-	-
Less: Nonspendable Fund Balance-Inventory	(1,921)	-	-	-	-	(1,921)	-	-	-	-
Restricted Fund Balance	\$ 30,280	\$ -	-	-	-	\$ 30,300	-	-	-	-

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2015-16.

(5) This represents the adopted budget approved by the School Board on September 7, 2016.

(6) The number of operating days in the current month was 19 and year-to-date was 113 as compared to the prior year's year-to-date of 114.

(7) Included in these categories is \$1,024,873 of maintenance chargebacks allocated \$367,239 to salaries, \$69,114 to fringes and \$588,520 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 2017**

**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, 2017:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 528,013	\$ 528,013
Purchased Services	1,727,336	53,198,645	54,925,981
Energy Services	25,305	44,598,484	44,623,789
Materials & Supplies	1,893,444	3,694,756	5,588,200
Capital Outlay	258,940	3,192,749	3,451,689
Other	9,990	743,783	753,773
<b>Total</b>	<b>\$ 3,915,015</b>	<b>\$ 105,956,430</b>	<b>\$ 109,871,445</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, 2017:

Buildings and Additions	\$	3,772,947
Land		32,932
Improvements Other Than Buildings		422,899
Renovations		6,650,912
Equipment		-
<b>Total</b>	<b>\$</b>	<b>10,879,690</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending February 2017**

**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 2015-2016 fiscal year, respectively. The total number of student meals served decreased 2.84% compared to the prior year.

The number of operating days in the current month was 19 and year-to-date was 113 compared to 114 in the prior year.

Net encumbrances as of month end amounted to \$1,657,850 of which \$1,350,773 is attributable to Capital Outlay; \$24,740 is attributable to Material and Supplies; and \$282,337 is attributable to Purchased 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, 2017 the commodity inventory balance was \$4,176,880.

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending February 2017**

**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 2017, reimbursements to the General Fund through transfers-in amounted to \$129,778 consisting of \$20,000 from the Self-Insurance Health Fund, and \$81,578, \$12,048 and \$16,152 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

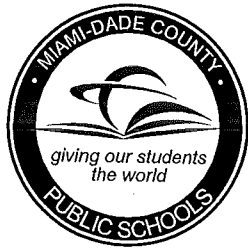
**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

**Unaudited  
Monthly Financial Report for the Period Ending  
February 2017**

**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	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.

Revised: (07.14)