

Office of Superintendent of Schools  
Board Meeting of June 19, 2013

May 29, 2013

Financial Services  
Richard H. Hinds, Chief Financial Officer

**SUBJECT: MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING  
APRIL 2013**

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

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

The Monthly Financial Report for the period ending April 2013 is presented to the Board.

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

Copies of the Monthly Financial Report for the period ending April 2013 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 April 2013.

**E-1**

**Monthly Financial Report - *Unaudited***  
**For the Period Ending April 2013**

**Miami-Dade County Public Schools**



**Financial Services**  
**Office of the Controller**

**Board Meeting of June 19, 2013**

# **Miami-Dade County Public Schools**

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

Ms. Perla Tabares Hantman, Chair

Dr. Martin Karp, Vice Chair

Ms. Susie V. Castillo

Mr. Carlos L. Curbelo

Dr. Lawrence S. Feldman

Dr. Wilbert "Tee" Holloway

Dr. Dorothy Bendross-Mindingall

Dr. Marta Pérez

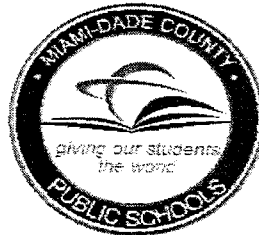
Ms. Raquel A. Regalado

## **Superintendent of Schools**

Mr. Alberto M. Carvalho

## **Student Advisor**

Mr. Jude Bruno



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Monthly Financial Report for the Period Ending  
April 2013

The Superintendent of Schools

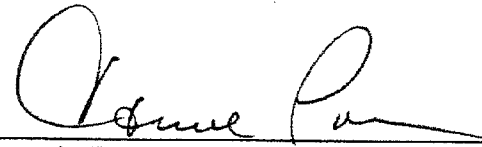
**Presents:** The Monthly Financial Report for the period ending April and the forty-three weeks ending April 26, 2013 indicating appropriations in the 2012-13 budget, revenues and expenditures to date by funds and other related financial data.

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

Respectfully submitted,

  
\_\_\_\_\_  
Alberto M. Carvalho  
Superintendent

**Prepared by:**

  
\_\_\_\_\_  
Connie Pou, C.P.A.  
Controller

**Reviewed by:**

  
\_\_\_\_\_  
Richard H. Hinds, Ed.D.  
Chief Financial Officer

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

**Unaudited  
Monthly Financial Report for the Period Ending  
April 2013**

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

GENERAL FUND (\$000)

Forty-three Weeks Ended April 26, 2013

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	\$ 1,163,594	\$ 1,121,267	\$ 86,949	\$ 944,029	\$ 84%	\$ 891,011	\$ 53,018	6%	
FEDERAL SOURCES	16,829	16,829	3,074	6,309	37%	7,211	(902)	(13%)	
LOCAL SOURCES	1,316,642	1,309,545	30,467	1,097,061	84%	1,091,990	5,071	0%	
TRANSFERS IN	129,854	133,854	26,698	114,767	86%	92,090	22,677	25%	
PROCEEDS FROM LOANS/LEASES (BUSES)						23,800	(23,800)	(100%)	
<b>TOTAL REVENUES</b>	<b>\$ 2,628,919</b>	<b>\$ 2,581,495</b>	<b>\$ 150,188</b>	<b>\$ 2,162,166</b>	<b>84%</b>	<b>\$ 2,106,102</b>	<b>\$ 56,064</b>	<b>3%</b>	
<b>EXPENDITURES</b>									
<b>SCHOOL LEVEL SERVICES</b>									
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,728,163	\$ 1,755,211	\$ 161,519	\$ 1,450,360	83%	\$ 1,422,922	\$ 27,438	2%	
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	124,618	119,721	10,150	102,667	86%	105,046	(2,379)	(2%)	
TRANSPORTATION	85,522	95,869	5,923	79,699	83%	61,712	17,987	29%	
TOTAL DIRECT SERVICES TO STUDENTS	\$ 1,938,303	\$ 1,970,801	\$ 177,592	\$ 1,632,726	83%	\$ 1,589,680	\$ 43,046	3%	
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	346,737	330,445	28,379	281,015	85%	274,525	6,490	2%	
SCHOOL ADMINISTRATION	170,530	153,445	11,157	126,008	82%	127,078	(1,070)	(1%)	
COMMUNITY SERVICES	29,345	28,113	2,193	23,243	89%	22,649	594	3%	
TOTAL SCHOOL LEVEL SERVICES	\$ 2,482,915	\$ 2,480,804	\$ 219,321	\$ 2,062,992	83%	\$ 2,013,932	\$ 49,060	2%	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>									
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 18,608	\$ 19,449	\$ 1,837	\$ 17,355	89%	\$ 18,485	\$ (1,130)	(6%)	
INSTRUCTIONAL STAFF TRAINING	2,362	2,435	111	2,000	82%	2,458	(458)	(19%)	
INSTRUCTION RELATED TECHNOLOGY	28,874	29,171	2,011	25,216	80%	20,343	2,873	14%	
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 49,844	\$ 51,055	\$ 3,959	\$ 42,571	83%	\$ 41,286	\$ 1,285	3%	
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>									
	\$ 2,532,759	\$ 2,531,859	\$ 223,280	\$ 2,105,563	83%	\$ 2,055,218	\$ 50,345	2%	
<b>BUSINESS SERVICES</b>									
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,096	\$ 12,267	\$ 725	\$ 8,720	71%	\$ 8,512	\$ 208	2%	
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	50,103	51,938	2,917	36,154	70%	36,789	(635)	(2%)	
ADMINISTRATIVE TECHNOLOGY SERVICES	2,038	2,998	165	2,355	79%	3,358	(1,003)	(30%)	
TOTAL BUSINESS SERVICES	\$ 64,237	\$ 67,203	\$ 3,807	\$ 47,229	70%	\$ 48,659	\$ (1,430)	(3%)	
<b>CENTRAL ADMINISTRATION</b>									
SCHOOL BOARD									
BOARD OFFICE	\$ 3,015	\$ 2,619	\$ 186	\$ 2,180	83%	\$ 2,266	\$ (86)	(4%)	
BOARD ATTORNEY	2,558	2,456	191	2,037	83%	2,041	(4)	(0%)	
OTHER (includes inspector general & independent auditors)	1,437	1,244	48	1,000	80%	890	110	12%	
GENERAL ADMINISTRATION	919	1,021	91	863	85%	770	93	12%	
SUPERINTENDENT'S OFFICE	2,907	3,327	219	2,634	79%	3,054	(420)	(14%)	
OTHER GENERAL ADMINISTRATION									
TOTAL CENTRAL ADMINISTRATION	\$ 10,836	\$ 10,667	\$ 735	\$ 8,714	82%	\$ 9,021	\$ (307)	(3%)	
SUB-TOTAL EXPENDITURES	\$ 2,807,832	\$ 2,809,729	\$ 227,822	\$ 2,161,506	83%	\$ 2,112,898	\$ 48,608	2%	
DEBT SERVICE (includes interest expense)	440	445	-	358	80%	286	92	35%	
TRANSFERS OUT	804	804	-	-	0%	12,000	(12,000)	(100%)	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,809,076</b>	<b>\$ 2,810,978</b>	<b>\$ 227,822</b>	<b>\$ 2,161,864</b>	<b>83%</b>	<b>\$ 2,126,184</b>	<b>\$ 36,700</b>	<b>2%</b>	
Excess (Deficiency) of Revenues Over Expenditures	\$ 19,843	\$ (29,483)	\$ (77,634)	\$ 302		\$ (19,062)	\$ 19,384		
Beginning Fund Balance	144,143	144,143							
Less: Rebudgets, Reserves, Encumbrances & Commitments	(56,905)	(39,448)							
Unappropriated Fund Balance	\$ 107,081	\$ 75,212							

(1) This represents the budget as amended at the School Board meeting on March 13, 2013.

Sources: Offices of the Controller and Budget Management

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

CAPITAL PROJECTS FUNDS  
Forty-three Weeks Ended April 26, 2013

Description	Adopted 2012-13 Budget <sup>(3)</sup>	Amended Budget <sup>(5)</sup>	Current Month Actual	Year-To-Date Actual 2012-13	Commitment and Encumbrance %	Actual vs Amended Budget	Year-To-Date Actual 2011-12 <sup>(4)</sup>	Difference Increase/ (Decrease)	%	Increase/ (Decrease)
<b>REVENUES</b>										
Local Optional Millage	\$ 308,097	\$ 308,097	\$ 6,085	\$ 260,606 (1)	85%	\$ (47,491)	\$ 265,944	\$ (5,338)	(15%)	(2%)
PECO Revenues	14,560	14,560	157	10,965	75%	(3,595)	11,997	(1,032)	(25%)	(9%)
Interest	342	342	45	224	65%	(118)	553	(329)	(35%)	(59%)
Transfers-In (Interfund)	-	-	-	-	-	-	18,726	(18,726)	-	(100%)
Sale of Bonds and Other Revenues	5,350	5,350	-	1,600	30%	(3,750)	-	1,600	(70%)	-
Misc Revenue	11,287	18,970	1,015	18,199	96%	(771)	6,081	12,118	(4%)	199%
<b>Total</b>	<b>\$ 339,836</b>	<b>\$ 347,319</b>	<b>\$ 7,302</b>	<b>\$ 261,594</b>	<b>84%</b>	<b>\$ (55,725)</b>	<b>\$ 303,301</b>	<b>\$ (11,707)</b>	<b>(16%)</b>	<b>(4%)</b>
Beginning Fund Balance	134,854	134,954								
<b>Total Beginning Fund Balance</b>	<b>\$ 474,690</b>	<b>\$ 482,273</b>								
<b>Budgeted Revenues</b>										
<b>EXPENDITURES</b>										
Sites/Site Improvements	\$ 7,929	\$ 13,024	\$ 457	\$ 5,016 (2)	39%	\$ 3,233	\$ 6,007	\$ (991)	37%	(16%)
Buildings & Additions	56,072	48,893	1,903	18,986 (2)	39%	11,570	57,926	(38,940)	37%	(67%)
Renovations	84,303	81,286	3,593	39,800 (2)	49%	27,082	48,263	(8,463)	18%	(18%)
Original & Additional Equipment	8,916	10,060	414	6,606 (2)	66%	3,195	13,301	(6,695)	3%	(50%)
Other	1,076	1,623	37	500	31%	236	801	(301)	55%	(38%)
Transfers-out	311,294	315,294	59,852	249,876	79%	-	263,562	(13,708)	21%	(5%)
<b>Total</b>	<b>\$ 469,890</b>	<b>\$ 470,170</b>	<b>\$ 63,058</b>	<b>\$ 320,784</b>	<b>68%</b>	<b>\$ 45,316</b>	<b>\$ 389,900</b>	<b>\$ (69,118)</b>	<b>23%</b>	<b>(18%)</b>
Excess (Deficiency) of Revenues Over Expenditures	(129,854)	(122,851)	(55,764)	(29,190)						
<b>Projected Ending Balance</b>	<b>\$ 5,000</b>	<b>\$ 12,103</b>								

(1)-(2) Refer to accompanying "Notes to Monthly Financial Report."  
 (3) This represents the adopted budget approved by the School Board on September 5, 2012.  
 (4) The Statement of Operations is shown with comparative totals for fiscal year 2011-12.  
 (5) This represents the budget as amended at the School Board meeting on March 13, 2013.  
 Sources: Offices of the Controller and Budget Management

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

FOOD SERVICE FUND

Forty-three Weeks Ended April 26, 2013

Description	Adopted 2012-13 Budget <sup>(b)</sup>	Amended 2012-13 Budget <sup>(c)</sup>	Current Month Actual	Year-To-Date Actual 2012-13	Projected Annual <sup>(d)</sup> %	Variance Favorable (Unfavorable) %	Year-To-Date Actual <sup>(e)</sup> 2011-12	Difference Increase/ Decrease	% Increase/ Decrease
<b>REVENUES</b>									
Local Sources:									
Food Sales	\$ 26,049	\$ 22,431	\$ 2,320	\$ 18,757	84%	100%	\$ 23,997	\$ (5,240)	(22%)
Interest	11	11	1	9	82%	100%	10	(1)	(10%)
Other	-	2	0	2	-	100%	-	2	-
Total Local Sources	26,060	22,444	2,321	18,768	84%	100%	24,007	(5,239)	(22%)
State Sources:									
State Reimbursements	2,261	2,146	179	1,789	83%	100%	1,884	(95)	(5%)
Other	30	40	-	-	0%	100%	43	(43)	(100%)
Total State Sources	2,291	2,186	179	1,789	82%	100%	1,927	(138)	(7%)
Federal Sources:									
Federal Reimbursement	114,321	120,250	13,857	103,823	(1)	100%	96,160	7,663	8%
Value of Fed. Commodities Received	7,500	7,200	280	7,963	(3)	111%	6,429	1,534	24%
Commodity Rebate	500	50	-	88	136%	136%	419	(351)	(84%)
Total Federal Sources	122,321	127,500	14,117	111,854	88%	101%	103,008	8,846	9%
Total Revenues	\$ 160,872	\$ 152,130	\$ 16,617	\$ 132,411	87%	101%	\$ 128,942	\$ 3,469	3%
Beginning Fund Balance	16,770	16,770				100%			
Beginning Fund Balance & Budgeted/Projected Revenue	167,442	168,900				100%			
<b>EXPENDITURES</b>									
Cost of Goods Used:									
Purchased Foods	\$ 63,172	\$ 64,285	\$ 7,016	\$ 52,927	(2)	100%	\$ 52,727	\$ 200	0%
Federal Commodities	7,200	7,200	934	6,448	(2,3)	100%	6,617	(169)	(3%)
Commodities Processing Cost	-	15	-	15	(2)	100%	10	5	50%
Other Nonfood Supplies	5,700	5,700	516	4,188	(2)	100%	3,698	490	13%
Salaries	41,630	41,630	3,001	33,897	81%	100%	33,632	265	1%
Fringes	25,052	25,052	1,825	18,308	73%	100%	17,201	1,107	6%
Energy Services	5,578	5,578	473	4,708	84%	100%	4,588	140	3%
Purchased Services	7,608	7,608	441	6,251	(7)	100%	3,598	2,653	74%
Material & Supplies	738	738	45	620	84%	100%	662	(42)	(6%)
Capital Outlay	1,150	1,150	186	1,655	144%	144%	1,547	108	7%
Indirect Cost	2,267	2,879	217	2,303	80%	100%	1,766	537	30%
Total Expenditures	\$ 160,095	\$ 161,835	\$ 14,654	\$ 131,320	81%	100%	\$ 126,026	\$ 5,294	4%
Excess (Deficiency) of Revenues Over Expenditures	\$ (9,423)	\$ (9,705)	\$ 1,963	\$ 1,091			\$ (9,429)		
Ending Fund Balance	\$ 7,347	\$ 7,065					\$ 7,341		
Less: Nonspendable Fund Balance-Inventory	(3,250)	(2,378)					(2,378)		
Restricted Fund Balance	\$ 4,097	\$ 4,687					\$ 4,963		

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2011-2012.

(5) This represents the adopted budget approved by the School Board on September 5, 2012.

(6) This represents the budget as amended at the School Board meeting on March 13, 2013.

(7) Included in this category is \$2,031,680 of maintenance chargebacks.

(8) The number of operating days in the current month was 20 and year-to-date was 151 as compared to the prior year's year-to-date of 152.

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 April 2013**

**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 April 26, 2013:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ -	\$ 218,108	\$ 218,108
Purchased Services	1,437,889	87,623,828	89,061,717
Energy Services	-	29,480,545	29,480,545
Materials & Supplies	1,203,700	4,224,858	5,428,558
Capital Outlay	753,106	2,368,254	3,121,360
Other	-	611,503	611,503
<b>Total</b>	<b>\$ 3,394,695</b>	<b>\$ 124,527,096</b>	<b>\$ 127,921,791</b>

**Capital Projects Funds**

These funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities and their components.

1. Local property tax revenue is recorded on a cash basis. Comparison of the cash receipt figure to the budgeted annual total will enable the reader to determine the status of collections.
2. Retainage accruals are reported under the following expenditure categories for the period ending April 26, 2013:

Buildings and Additions	\$	2,741,603
Land		32,932
Improvements Other Than Buildings		500,932
Renovations		3,883,162
Equipment		-
<b>Total</b>	<b>\$</b>	<b>7,158,629</b>

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Unaudited  
Monthly Financial Report for the Period Ending  
April 2013

**Food Service Fund**

This fund is used to account for the schools' Food Service operations. Operating funds are received or generated from federal, state and local sources.

Average daily student participation of breakfasts and lunches increased 3.17% compared to 2011-12 fiscal year. The number of operating days in the current month was 20 and year-to-date was 151 as compared to 152 in the prior year.

Net encumbrances as of month end amounted to \$1,012,890 of which \$705,144 is attributable to Capital Outlay; \$9,471 is attributable to Material and Supplies; \$298,275 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 April 26, 2013 the commodity inventory balance was \$3,354,827.

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending April 2013**

**General Fund**

**Revenues  
(\$ in thousands)**

Transfers-in represent reimbursements to the General Fund from LOML (local optional millage levy) and PECO maintenance (capital funds) 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. Due to a reduction of revenue in the Capital Outlay Fund, the General Fund will absorb \$11 million of property & casualty insurance expenditures otherwise eligible to be paid out of LOML funds. As of April 2013, reimbursements to the General Fund through transfers-in amounted to \$114,767 consisting of \$89,916, \$10,965 and \$13,886 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  
April 2013**

**Glossary of Terms**

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

<b>Fund Accounting</b>	The accounts of the School Board are organized on the basis of funds or groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise the fund's assets, liabilities, fund balance, revenues and expenditures.
<b>Revenues</b>	Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.
<b>Expenditures</b>	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.
<b>Federal Commodities</b>	Are surplus food items distributed by the U.S. Department of Agriculture.
<b>Inventory</b>	The quantity of food, commodities and supplies acquired to maintain the on going needs of the Food Service Program.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS ANTI-DISCRIMINATION POLICY**  
*Federal and State Laws*

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

**Title VI of the Civil Rights Act of 1964** – prohibits discrimination on the basis of race, color, religion, or national origin.

**Title VII of the Civil Rights Act of 1964 as amended** – prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of gender.

**Age Discrimination in Employment Act of 1967 (ADEA) as amended** – prohibits discrimination on the basis of age with respect to individuals who are at least 40.

**The Equal Pay Act of 1963 as amended** – prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

**Section 504 of the Rehabilitation Act of 1973** – prohibits discrimination against the disabled.

**Americans with Disabilities Act of 1990 (ADA)** – prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

**The Family and Medical Leave Act of 1993 (FMLA)** – requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

**The Pregnancy Discrimination Act of 1978** – prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

**Florida Educational Equity Act (FEEA)** – prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

**Florida Civil Rights Act of 1992** – secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

**Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)** – Prohibits discrimination against employees or applicants because of genetic information.

*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 205.07 (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: (07-11)*