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

SUBJECT:

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING

FEBRUARY 2015

COMMITTEE:

FISCAL ACCOUNTABILITY

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

The Monthly Financial Report for the period ending February 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 February 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 February 2015.

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



Financial Services
Office of the Controller

**Board Meeting of April 15, 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



## Unaudited Monthly Financial Report for the Period Ending February 2015

#### The Superintendent of Schools

Presents:

The Monthly Financial Report for the period ending February and the thirty-five weeks ending February 28, 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

## Unaudited Monthly Financial Report for the Period Ending February 2015

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The School Board of Miami-Dade County, Florida Statement of Operations (Unaudited) GENERAL FUND (\$000) Thirty-five Weeks Ended February 28, 2016

			•		Current			% of YTD Actual to		Prior	ā	Difference	%
Description		Adopted Budget	•	Budget <sup>(1)</sup>	Month Actual		Y1D Actual	Amended Budget		YTD Actual	≖ ₫	increase/ (Decrease)	Increase/ (Decrease)
REVENUES													
STATE SOURCES	€7	1,230,468	69		\$ 91,585	69	787,445	<b>67%</b>	₩	772,139	69	15,306	2%
FEDERAL SOURCES LOCAL SOURCES		18,744		18,/44 1.457,255	2,368		4,122	22% 85%		3,328 1,109,588		794 136.079	2 <b>4</b> %
TRANSFERS IN		161,423		161,423	12,327		111,662	%69		113,067		(1,405)	(1%)
TOTAL REVENUES	•	2,868,215	•	2,812,695	\$ 162,684	*	2,148,896	<b>%9</b> <i>L</i>	•	1,998,122	•	150,774	%8
EXPENDITURES													
SCHOOL LEVEL SERVICES													
TEACHING (includes salaries, fringe benefits & other direct expenditures)	44	1,875,220	w	1,853,627	\$ 160,841	69	1,216,191	%99 -	49	1,212,604	49	3,587	%0
TRANSPORTATION	_	69,450		79.195	5.386		50,507	64% 84%		52,382		(1,200)	(% <b>4</b> )
TOTAL DIRECT SERVICES TO STUDENTS	₩.	2.074.477	44	2.051.917 \$	1	4	1 351 154	<b>***</b>	€.	1 350 70R		446	760
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)		363.428		ا			238 543	, %9Y		234 054		3 580	706
SCHOOL ADMINISTRATION		179,144		155,589	12,561		105,639	%89 88%		105,144		495	: %
COMMUNITY SERVICES		29,547		24,746	2,751		18,846	<b>76%</b>		17,927		919	2%
TOTAL SCHOOL LEVEL SERVICES	s	2,646,596	\$	2,591,088	\$ 219,394	<b>49</b>	1,714,182	<b>%99</b>	€	1,708,733	643	5,449	%0
INSTRUCTIONAL SUPPORT SERVICES	,	;	,				!		,				
INSTRUCTION & CURRICULUM DEVELOPMENT INSTRUCTIONAL STATE TRANSMING	₩.	21,804	(A)	28,182 \$	1,671	€	16,574	29%	€9	14,968	co.	1,606	41%
INSTRUCTION RELATED TECHNOLOGY		29,859		30,518	2,145		20,436	%L9		17,998		2,438	76% 14%
TOTAL INSTRUCTIONAL SUPPORT SERVICES	ю	53,565	€	61,389 \$	3,964	<del>so</del>	39,047	64%	€9	34,563	₩.	4,484	13%
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	49	2,700,161	<del>43</del>	2,652,477 \$	223,358	es	1,753,229	<b>%99</b>	49	1,743,296	€?	9,933	1%
BUSINESS SERVICES													
FISCAL SERVICES (includes accounting, budget, payroll,	49	12,452	69	10,536 \$	7.16	49	6,825	<b>65%</b>	49	6,918	43	(83)	(1%)
accounts payable & cash management)  CFNTRAL SFRVICES (includes purchasing personnel risk management)		59 112		58 308	3.443		34 1BO	£30%		30 785		305	40%
& warehouse services)		· ·					3			20,120		8	<b>.</b>
ADMINISTRATIVE TECHNOLOGY SERVICES		2,019		1,921	196		1,536	<b>80%</b>		1,538		(2)	(%0)
TOTAL BUSINESS SERVICES	€?	73,583	€	70,765 \$	4,616	69	39,541	26%	69	39,241	69	300	**
CENTRAL ADMINISTRATION SCHOOL BOARD													
BOARD OFFICE	t/A	3,110	<del>69</del>	2,995		69	2,105	70%	69	2,039	49	99	3%
BOARD ATTORNEY		2,637		2,637	229		1,712	<b>65%</b>		1,652		09	4%
OTHER (includes inspector general & independent auditors)		1,551		1,282	167		883	% <b>69</b>		956		(43)	(2%)
GENERAL ADMINISTRATION   SUPERINTENDENT'S OFFICE		1.393		1.393	114		698	62%		839			4%
OTHER GENERAL ADMINISTRATION		2,747		3,971	257		2,605	<b>%99</b>		2,256		3,79	15%
TOTAL CENTRAL ADMINISTRATION	ss.	11,438	•>	12,278 \$	968	49	8,174	%19	€9	7,712	æ	462	<b>%9</b>
SUB-TOTAL EXPENDITURES	44	2,785,182	69	2,735,520 \$	228,942	49	1,800,944	<b>%99</b>	49	1,790,249	<b>69</b>	10,695	4%
FACILITIES & CAPITALIZED EQUIPMENT		79		1,352	•		•	%0		•		•	,
DEBT SERVICE (includes interest expense) TRANSFERS OUT		502 9.731		502 9.731	F 1		113	23%		120		6	(%9)
TOTAL EXPENDITURES	•	2,795,494	•	2,747,105 \$	228,943		1.801.057	<b>%99</b>	"	1.790.369	-49	10.688	**
Excess (Deficiency) of Revenues Over Expenditures	•	72,721		\$ 062,530	(66,259)		347,839		•	207,753		140,086	
Beginning Fund Balance		56,532		56,532									
Less: Rebudgets, Reserves, Encumbrances & Commitments		(19,416)		(19,416)									
Unappropriated Fund Balance	•	109.837	u	102.706									
	ļ	The state of the s	$\ $										

(1) This represents the budget as amended at the School Board meeting on February 11, 2015. Sources: Offices of the Controller and Budget Management

•															
			:	Thirty	CAPITA five Wea	A PR	CAPITAL PROJECTS FUNDS five Weeks Ended February 20	FUND	CAPITAL PROJECTS FUNDS Thirty-five Weeks Ended February 28, 2015						
	Adopted	oted		0	Current	Year-1	Year-To-Date		Commitment		Actual vs		Year-To-Date	Difference	%
Description	Budget	get	Amended	2	Month	Ac	Actual		and	Ā	Amended		Actual	increase/	Increase/
	2014-15(3)	15(3)	Budget <sup>(5)</sup>	4	Actual	20,	2014-15	%	Encumbrance		Budget	%	2013-14 <sup>(4)</sup>	(Decrease)	(Decrease)
REVENUES															
Local Optional Millage	. <del></del>	351,866 \$	351,866	₩	12,746	•	303,654 (1)	<b>86%</b>	N/A	₩	(48,212)		\$ 266,783	\$ 36,871	14%
PECO Revenues		25,743	25,743		1,686		18,178	71%	N/A		(7,565)	(29%)	15,066	3,112	21%
Interest		336	336		28		372	111%	N/A		36	11%	250	122	49%
Transfers-in (Interfund)		•	•		•		•		ΑN			•		•	•
Sale of Ronds and Other Revenues		412,325	426,097		•		•	%0	NA		(426,097)	(100%)	301,286	(301,286)	(100%)
Misc Revenue		33,310	47,446		12,415		26,327	25%	N/A		(21,119)	(42%)	9,478	16,849	178%
Total	\$	823,580 \$	851,488	\$	26,905	\$	348,531	41%	N/A	\$	(502,957)	(29%)	\$ 592,863	\$ (244,332)	(41%)
Beginning Fund Balance		326,892	326,892							Į					
Total Beginning Fund Balance & Budgeted Revenues	÷	1,150,472 \$	1,178,380							_	Current Available				
EXPENDITURES											Balance				
Sites/Site Improvements	•↔	\$ 692'	14,649	•	4,161	₩	7,141 (2)	49%	\$ 2,968	88	4,540		4,425	\$ 2,716	61%
Buildings & Additions		96,762	192,667	_	2,148		14,567 (2)	8%	46,387	87	131,713	<b>68</b> %	5,273	9,294	176%
Renovations		568,529	492,207		11,605		63,655 (2)	13%	72,732	32	355,820	72%	24,421	39,234	161%
Original & Additional Equipment		101.065	102,481		3,191			40%	13,746	46	47,258	46%	20,095	21,382	106%
Other		786	815		40			14%		219	481	29%	1,258	(1,143)	_
Transfers-out		366,239	366,239	_	12,367	••	227,224	62%			139,015	38%	233,339	(6,115)	(%£)
Total	\$ 1,	1,141,150 \$	1,169,058	\$	33,477	S	354,179	30%	\$ 136,052	52 \$	678,827	\$ %89	\$ 288,811	\$ 65,368	. 23%
Excess (Deficiency) of Revenues Over Expenditures		(317,570)	(317,570) \$	\$	(6,572)	ş	(5,648)						\$ 304,052 \$	(309,700)	
Projected Ending Balance	5	9.322 \$	9,322										-		
		ш		ı											

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

(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

(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.

<sup>2</sup> 

The School Design of Manual County   Florida   Stelement of Coperations   Florida County   Florida   Florida County   Flori						ķ				ſ				
Thirty-five Weeks ENVICE FUND   Thirty-five Weeks ENVICE FUND			The Sct	nool Board o	of Miami-Da ent of Opera	de Co rtions	unty,	lorida						
Thirty-five Weeks Ended February 28, 2015   Favorable   Annual				Ü	audited (\$00	6		1						
16.366 S. 7.000 S. 47.779 S. 15.66 S. 100% S. 100% S. 15.66 S. 16.67 S. 15.66 S. 16.67 S. 16.67 S. 16.67 S. 16.67 S. 16.67 S. 16.67 S. 16.68 S. 16.68 S. 16.67 S. 16.68 S. 16.			Fif	FOOD y-five Week	SERVICE F S Ended Fe	UND	7 28, 20	15						
16,986 \$ 1,786 \$ 1,272 64% \$ 18,986 100% \$ . 0% \$ 14,070 \$ (1,886)   Colorade		Adopted	Amended	Current	Year-To-Date		•		Vari	ance		Year-To-Date	Difference	%
18,989   \$   1,789   \$   1,2712   64%   \$   16,889   100%   \$   0   0   0   0   0   0   0   0   0	Description	2014-15 Budget <sup>(5)</sup>	2014-15 Budget <sup>(8)</sup>	Month	Actual 2014-15			ojected nual <sup>(6)</sup>		orable orable)	%	2013-14	(Decrease)	(Decrease)
16   16   17   12   12   12   12   14   14   15   15   15   16   16   16   16   16									٠					
18,004	Local Sources:				•			9			į			
19,004	Food Sales	18,988			A			18,989		,	ŝŝ			
19,004	Other	2 '	<u>.</u> '	- *-	- "		g .	<u>.</u> ~	% '	٠,	٤ '	92 G	(5)	
2,210 184 1,473 67% 2,210 100% - 0% 1,487 (14)  2,210 184 1,473 67% 2,210 100% - 0% 1,487 (14)  140,301 13,544 90,811 (1) 65% 140,301 100% - 0% 1,007 (419)  9,000 633 7,514 (3) 88% 9,000 100% - 0% 1,007 (419)  140,305 14,182 98,735 66% 1,48,326 100% 3 3 0% 3,115,728 \$ (12,784)  140,305 14,182 98,735 69% 1,487 100% 3 3 0 0% 3,115,728 \$ (13,784)  141,186 142 98,735 (2.3) 7,74 (3) 64% 1,74,53 100% - 0% 1,147 1 \$ 3,088  141,186 142 142 142 142 142,434 142 142 142 142 142 142 142 142 142 14	Total Local Sources	18,998	19,004	1,791	12,226		64%	19,007	100%	<u>س</u>	%0	14,131	(1,905	
2,210 184 1,473 67% 2,210 100% - 0% 1,487 (14)  2,210 184 1,473 67% 2,210 100% - 0% 1,487 (14)  2,210 184 1,473 67% 2,210 100% - 0% 1,487 (14)  3,000 633 7,514 (3) 88% 9,000 100% - 0% 8,880 (966) (966) (14)  2,210 184 1,472 (3) 88% 9,000 100% - 0% 8,880 (966) (966) (14)  2,210 184 1,4182 98,735 (90,32) 100% - 0% 8,880 (966) (14)  2,000 53 16,157 \$ 112,434 66% 1,497 100% 5 3 0% 5 115,728 \$ (3,284)  2,000 5 47,779 (2) 64% 7,4256 100% 5 0% 5 44,711 \$ 3,088  2,000 7,285 3,830 2 86% 1,931 100% - 0% 1,5283 (10)  2,000 7,285 3,883 60 100% - 0% 1,5283 (10)  2,000 7,286 49 396 60 100% - 0% 1,5293 (16)  2,000 6,000 6,000 6,000 100% - 0% 1,5293 (16)  2,000 6,000 6,000 100% - 0% 1,5293 (16)  3,000 6,000 6,000 100% - 0% 1,5293 (16)  4,15,283 7,11,399 6,000 100% - 0% 1,5293 (16)  4,15,283 8,11,399 6,000 100% - 0% 1,5293 (16)  4,15,283 8,11,399 6,000 100% - 0% 1,5293 (16)  4,15,283 8,11,399 6,000 100% - 0% 1,5293 (16)  4,15,283 8,11,399 6,000 100% - 0% 1,5293 (16)  4,15,283 8,11,399 8,12,391 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,000 100% - 0% 1,00	State Sources:										•			
2,210	State Reimbursements	2,231	2,210	184			%29	2,210	100%		%0	1,487	Ξ.	
140,301 13,544 90,811 (1) 66% 140,301 100% - 0% 91,230 (419) 9,000 633 7,914 (3) 88% 9,000 100% - 0% 8,400 (486) (489) 140,301 100% - 0% 8,415,728 \$ (3,294) 170,540 \$ (4,182 89,738) 66% 149,328 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$ (1,294) 100% \$ - 0% 8,411,72 \$	Other		1 6	'			.	,		•	٠ ;		'	
13,544   90,811 (1)   65%   140,301 (100%   - 0%   8,880 (1966) (100%   13,544 (181)   13,544 (181)   13,544 (181)   13,544 (181)   13,544 (181)   13,544 (181)   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (100%   - 0%   149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149,326 (149) (149) (149) (149,326 (149) (149) (149,326 (149) (149) (149,326 (149) (149) (149,326 (149) (149) (149) (149) (149,326 (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (149) (14	fotal State Sources	2,231	012,2	184			%/9	7,21U	%00L	•	Š	1,48/	41	
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191,096         191,096         191,096         191,096         191,098         100%         \$ 44,771         \$ 5,30         \$ 64%         \$ 74,255         100%         \$ 6,530         (157)           6,154         1,667         6,732         (2.3)         152%         153,33         100%         -         0%         \$ 44,711         \$ 3,068           43,705         1,667         6,732         (2.3)         152%         6,734         (157)         100%         -         0%         5,620         (157)           43,705         4,031         27,587         (8)         65%         6,721         100%         -         0%         3,633         (10)           5,223         486         3,83         67%         5,829         100%         -         0%         3,643         (8)           5,283         49         1,931         67%         2,000         100%         -         0%         3,643         (6)           2,002         2,003         1,931         62%         2,132         100%         -         0%         2,132         146,1           15,231 </td <td>Degiming runo Dalance</td> <td>acc'07</td> <td>acc'n7</td> <td></td> <td></td> <td></td> <td></td> <td>000,02</td> <td>8001</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Degiming runo Dalance	acc'07	acc'n7					000,02	8001					
191,096         191,096         191,096         191,096         191,096         100%         5 % 44,771 \$ 3,068           74,255         \$ 7,000         \$ 47,779         (2,3)         73%         8,733         100%         -         0%         6,530         (157)           6,154         1,067         6,373         (2,3)         73%         8,733         100%         -         0%         44,771         \$ 3,068           6,154         1,067         6,373         (2,3)         73%         6,154         100%         -         0%         3,622         (6,2)           24,271         1,667         2,520         (8)         65%         43,705         100%         -         0%         3,623         (10)           7,285         333         3,560         (8)         49%         7,285         100%         -         0%         3,643         (10)           2,000         299         1,931         67%         2,973         100%         -         0%         2,012         (163)           15,283         411,399         62%         2,973         100%         -         0%         2,105         (163)	Beginning Fund Balance &													-
74,255 \$ 7,000 \$ 47,779 (2) 64% \$ 74,255 100% \$ - 0% \$ 44,711 \$ 3,068	Budgeted/Projected Revenue	196,939	191,096					94,099	100%					
74,255         \$         7,000         \$         47,779         (2)         64%         \$         74,255         9         \$         44,711         \$         3,068           8,733         1,067         6,373         (2,3)         73%         8,733         100%         -         0%         6,530         (157)           6,154         15.24         15.24         100%         -         0%         5,530         (157)           43,705         4,031         27,587         (8)         63%         6,144         100%         -         0%         3,692         (157)           24,221         1,671         14,952         (8)         63%         43,705         100%         -         0%         27,283         304           5,828         100%         -         0%         2,422         100%         -         0%         3,643         (391)           6,828         49         35         69%         659         100%         -         0%         2,7283         (461)         (7           6,000         200         200         100%         -         0%         2,932         (461)         (6,000)           15,243	EXPENDITURES	r												
74.255 \$ 7,000 \$ 47,779 (2) 64% \$ 74,255 100% \$ - 0% \$ 44,711 \$ 3.088   6,154	Cost of Goods Used:	1												
8,733         1,067         6,373         (2,3)         73%         8,733         100%         -         0%         6,550         (157)           6,154         152         3,630         (2)         59%         6,154         100%         -         0%         3,692         (6)           43,705         4,037         2,530         (2)         59%         6,154         100%         -         0%         2,528         (62)           43,705         1,611         1,4952         (8)         62%         43,705         100%         -         0%         27,283         304           5,828         49         3,833         67%         5,828         100%         -         0%         3,643         (39)           659         49         7,285         100%         -         0%         3,643         (83)           2,000         2,000         100%         -         0%         3,643         (83)           2,000         2,973         100%         -         0%         2,922         (461)           15,283         415,383         64%         \$175,813         100%         -         0%         2,105           15,283	Purchased Foods	-	74,255	\$ 7,000	₩,	(3		74,255	100% \$		%0	\$ 44,711	6.3	
6,154   152   3,530   (2)   59%   6,154   100%   - 0%   3,562   (62)   (42)   (43,705   100%   - 0%   27,283   (391)   (24,221   1,671   14,952   (8) 62%   43,705   100%   - 0%   27,283   (391)   (5,2421   1,671   14,952   (8) 60%   659   100%   - 0%   3,643   (391)   (391)   (5,273)   (461)   (2,000)   (2,292   1,931   37%   2,000   100%   - 0%   3,643   (461)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)   (6,000)	Federal Commodities	8,500	8,733	1,067	6,373	(2,3)	73%	8,733	100%		%	6,530	(157	_
43,705	Other Nonfood Supplies	000'9	6,154	152	3,630	8	29%	6,154	100%		%	3,692	(62	
24,221 1,671 14,952 (8) 62% 24,221 100% - 0% 15,343 (391) 5,828 486 3,883 67% 5,828 100% - 0% 3,893 (10) 7,285 393 3,560 (8) 49% 7,285 100% - 0% 3,893 (10) 2,000 299 1,931 97% 2,000 100% - 0% 2,392 (461) ( 2,973 247 1,849 62% 2,973 100% - 0% 2,392 (461) ( 2,973 3 15,385 \$ 111,939 64% \$ 175,813 100% \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Salaries	43,469	43,705	4,031	27,587	(8)	63%	43,705	100%		%	27,283	304	
5,828         486         3,883         67%         5,828         100%         -         0%         3,883         (10)           7,285         393         3,560         (8)         49%         7,285         100%         -         0%         3,643         (83)           659         49         3,560         (8)         49%         7,285         100%         -         0%         2,335         (83)           2,000         299         1,931         97%         2,000         100%         -         0%         2,335         (461)         (75)           175,813         4         15,395         \$ 11,339         64%         \$ 175,813         100%         \$         0%         2,012         (461)         (75)           15,283         7         7,286         4         \$ 15,286         \$         \$ 5,894         \$ 5,399           15,283         8         16,000         \$         \$         9,286         \$         \$ 9,286           1-304         8         9,286         \$         9,286         \$         9,286         \$ 9,286         \$ 13,234         \$ 13,234         \$ 13,234         \$ 13,234         \$ 13,234         \$ 13,234         \$ 13,23	Fringes	28,235	24,221	1,671	14,952	(8)	62%	24,221	<b>100</b> %		%	15,343	394	
7,285 393 3,560 (8) 49% 7,285 100% - 0% 3,543 (83) 659 2,000 2,000 100% - 0% 3,543 (83) 650 2,000 100% - 0% 3,550 (8) 6,000 1,331 97% 2,000 100% - 0% 2,392 (461) (7,283 15,385 \$ 111,939 64% \$ 175,813 100% \$ - 0% 2,992 (461) (15,283 15,285 \$ 111,939 64% \$ 175,813 100% \$ - 0% 2,994 \$ 15,399 15,283 (6,000) 9,283 \$ 15,286 (6,000) 9,283 \$ 9,286	Energy Services	5,828	5,828	486	3,883		67%	5,828	400%		%	3,893	2	
559         49         359         60%         - 0%         - 0%         - 359         601           2,000         2,913         97%         2,000         100%         - 0%         2,392         461)         (61)           2,973         2,973         2,000         100%         - 0%         2,392         461)         (7           175,813         \$ 15,385         \$ 11,339         64%         \$ 175,813         \$ 100,834         \$ 2,105           15,283         \$ 6,000         \$ 15,286         \$ 15,286         \$ 15,286         \$ 5,894         \$ (5,399)           6,000         9,283         \$ 9,286         \$ 9,286         \$ 9,286         \$ 15,399         \$ 15,399           15,283         \$ 9,286         \$ 9,286         \$ 9,286         \$ 9,286         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,005         \$ 1,00	Purchased Services	7,285	7,285	393	3,560	<b>®</b>	49%	7,285	100%		%	3,643	(83	
2,000 299 1,331 97% 2,000 100% - 0% 2,392 (461) (1 175,813 \$ 15,395 \$ 111,939 64% \$ 175,813 100% \$ - 0% 2,012 (163) (1 15,283	Material & Supplies	636	629	4	385		%09	60	100%		Š	335	9	•
2,973         2,473         2,473         100%         2,012         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)         (163)	Capital Outlay	2,000	2,000	299	1,931		%26	2,000	100%		%	2,392	1461	
(5,273) \$ 15,385 \$ 111,939 64% \$ 175,813 100% \$ - 0% \$ 109,834 \$ 2,105   (5,273) \$ 762 \$ 405 \$ 15,286   (6,000) 9,283	Indirect Cost	3,085	2,973	247	1,849			2,973	100%	-	Š	2,012	(163	_
(5,273) \$ \$ 762 \$ 495     \$ (5,270)     \$ 5,894 \$       15,283     \$ 15,286     \$ (5,000)       9,283     \$ 9,286       iscal year 2013-14.     \$ 9,286       on September 3, 2014.     \$ 9,286       r-to-date was 119 as compared to the prior year's year-to-date of 119.       r-to-date was 119 as compared to the prior year's year-to-date of 119.       inchiton       inchiton	Total Expenditures	178,215	175,813				44	75,813	100%	•	8		\$ 2,105	
(5.273) \$ 762 \$ 495 \$ (5.270) \$ 5,884 \$ 15,283 (6,000) 9,283 \$ 15,286 (6,000) 9,283 \$ 9,286 (6,000) 9 on September 3, 2014.  If you should have 119 as compared to the prior year's year-to-date of 119.  If you should have 119 as compared to the prior year's year-to-date of 119.  If you should have 119 as compared to the prior year's year-to-date of 119.  If you should have 119 as compared to the prior year's year-to-date of 119.  If you should have 119 as compared to the prior year's year-to-date of 119.	Excess (Deficiency) of													
Ending Fund Balance \$ 20,724 \$ 15,283 \$ 16,000)  Restricted Fund Balance-Inventory (6,000) (6,000) (6,000)  Restricted Fund Balance	Revenues Over Expenditures		(5,273)				w	(5,270)				5,894	3333	- 
Restricted Fund Balance—Inventory (6,000) (6,000) (6,000) Restricted Fund Balance \$ 14,724 \$ 9,283 \$ 9,286  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 119 as compared to the prior year's year-to-date of 119.  (8) Included in these categories is 8012.05 of maintenance chargebacks allocated \$315,630 to salaries, \$58,171 to fringes and \$438,255 to purchased services.	Ending Fund Balance	\$ 20,724	15,283				₩	15,286			•			
Restricted Fund Balance \$ 14,724 \$ 9,283 \$ 9,286  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 119 as compared to the prior year's year-to-date of 119.  (8) Included in these categories is 8212.056 of maintenance chargebacks allocated \$315,630 to salaries, \$58,171 to fringes and \$438,255 to purchased services.	Less: Nonspendable Fund Balance-Inventory	(000'9)	(000'9)					(000'9)						
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 119 as compared to the prior year's year-to-date of 119.  (8) Included in these categories is 8212.056 of maintenance chargebacks allocated \$315,630 to salaries, \$58,171 to fringes and \$438,255 to purchased services.	Restricted Fund Balance	\$ 14,724					₩	9,286						****
101 (1-2). Never to Detach party in which is the control of the Co	Eng (4 3). Bofor to accompanying "Motor to Mon	other Einspela De	, and a			۱								
(4) This represents the adopted by the School Board on September 3, 2014. (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 119 as compared to the prior year's year-to-date of 119. (8) The number of operating budgets of maintenance and forest allocated \$315,630 to salaries, \$58,171 to fringes and \$438,255 to purchased services.	(A) The Contemporate Committees in change with an	uny rinancial ve	poit . for finant your ?!	740 44										
(s) This represents the adoption bound of the School Board meeting on February 11, 2015.  (b) This represents the budget as amended at the School Board meeting on February 11, 2015.  (c) The number of operating days in the current month was 18 and year-to-date was 119 as compared to the prior year's year-to-date of 119.  (d) The number of operating days in the current month was 18 and year-to-date was 119 as compared to the prior year's year-to-date of 119.  (d) The number of operating days in the current month was 18 and year-to-date was 119 as compared to 19 and 19 an	(4) This congressite the adopted hindred approved	Unipalative totals	ioi liscal yeal 24 verd on Sentemt	2013-14.										
(b) hims represents the budget as amenical at the budget as a superior of pears of the prior year's year-to-date of 119.  (7) The number of operating days in the current month was 18 and year-to-date was 119 as compared to the prior year's year-to-date of 119.  (8) The number of operating days in the current month was 18 and year-to-date was 119 as compared to the prior was 18 and the prior was 18 and the prior was 18 and the prior to the prior of the prior to the prio	(a) this represents the hudget se amonded at the	School Board m	seting on Eshair	2, 2014.										
(f) International or operating days in the continuous rest of the co	(b) this represents the budget as attributed at the (7). The number of consisting date in the current of	month was 18 and	vear-to-date wa	aly 11, 2010. e 119 ae romn	ared to the ori	r vear	s vear-tr	date of '	19					
1.) 1. Ottober of the Controller Burdest Menerament and Enel & Nutrition	(8) Included in these categories is \$812.056 of ms	aintenance charo	ebacks allocated	1 \$315.630 to s	alaries, \$58.17	tofrii	nges and	\$438,255	to purchased	d services				
	Source: Office of the Controller Budget Manes	noment and Eood	2 Mirtrition	2 22 222(2.24)									, in	

## Unaudited Notes to the Monthly Financial Report for the Period Ending February 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 February 28, 2015:

		Commitments		Encumbrances		Totals
Employee Benefits	\$	9,500	\$	302,795	\$	312,295
Purchased Services		6,802,728		35,283,402		42,086,130
Energy Services		54,960		27,790,017		27,844,977
Materials & Supplies		937,045		3,300,609		4,237,654
Capital Outlay		586,890		1,183,126		1,770,016
Other	-	-	-	1,564,628	_	1,564,628
Total	\$	8,391,123_	\$	69.424,577	\$_	77,815,700

#### **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, 2015:

## Unaudited Notes to the Monthly Financial Report for the Period Ending February 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 3.70% compared to 2013-14 fiscal year. The number of operating days in the current month was 18 and year-to-date was 119 as compared to 119 in the prior year.

Net encumbrances as of month end amounted to \$1,310,176 of which \$994,011 is attributable to Capital Outlay; \$18,206 is attributable to Material and Supplies; \$297,959 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, <u>Fund Balance Reporting and Governmental Fund Type Definitions</u> requires inventory to be reported under the category of nonspendable. At February 28, 2015 the commodity inventory balance was \$4,188,430.

## Unaudited Notes to the Monthly Financial Report for the Period Ending February 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 February 2015, reimbursements to the General Fund through transfers-in amounted to \$111,662 consisting of \$80,621, \$12,190 and \$18,851 for capital outlay expenditures, charter school capital outlay, and property & casualty insurance, respectively.

### Unaudited Monthly Financial Report for the Period Ending February 2015

#### 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:

<u>Title VI of the Civil Rights Act of 1964</u> - prohibits discrimination on the basis of race, color, religion, or national origin.

<u>Title VII of the Civil Rights Act of 1964 as amended</u> - 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.

 $\underline{\textbf{Section 504 of the Rehabilitation Act of 1973}} \text{ - prohibits discrimination against the disabled}.$ 

<u>Americans with Disabilities Act of 1990 (ADA)</u> - 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.

<u>The Pregnancy Discrimination Act of 1978</u> - 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.

<u>Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)</u> - 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)