

Office of Superintendent of Schools  
Board Meeting of July 15, 2015

July 2, 2015

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

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

**COMMITTEE: FISCAL ACCOUNTABILITY**

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

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

**E-1**

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of July 15, 2015**

# **Miami-Dade County Public Schools**

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

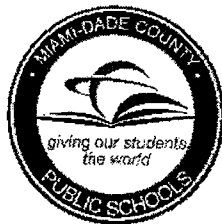
Ms. Perla Tabares Hantman, Chair  
Dr. Lawrence S. Feldman, Vice Chair  
Dr. Dorothy Bendross-Mindigall  
Ms. Susie V. Castillo  
Dr. Wilbert "Tee" Holloway  
Dr. Martin Karp  
Ms. Lubby Navarro  
Dr. Marta Pérez  
Ms. Raquel A. Regalado

### **Superintendent of Schools**

Mr. Alberto M. Carvalho

### **Student Advisor**

Mr. Logan Schroeder-Stephens



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

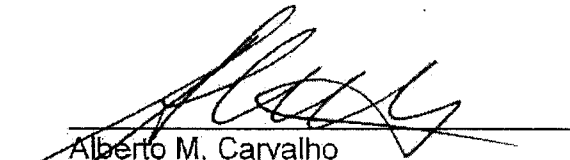
Unaudited  
Monthly Financial Report for the Period Ending  
May 2015

The Superintendent of Schools


**Presents:** The Monthly Financial Report for the period ending May and the forty-eight weeks ending May 31, 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

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

**Unaudited  
Monthly Financial Report for the Period Ending  
May 2015**

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The School Board of Miami-Dade County, Florida  
Statement of Operations (Unaudited)  
GENERAL FUND (\$000)  
Forty-eight Weeks Ended May 31, 2015

Description	Adopted Budget	Amended Budget <sup>(1)</sup>	Current Month Actual	YTD Actual	% of YTD Actual to Amended Budget	Prior YTD Actual	Difference Increase/Decrease	% Increase/Decrease
<b>REVENUES</b>								
STATE SOURCES	\$ 1,230,468	\$ 1,174,264	\$ 91,110	\$ 1,077,520	92%	\$ 1,127,449	\$ (49,929)	(4%)
FEDERAL SOURCES	18,744	18,744	2,666	7,600	41%	9,185	(1,585)	(17%)
LOCAL SOURCES	1,457,580	1,457,285	23,566	1,381,112	95%	1,226,503	152,609	12%
TRANSFERS IN	161,423	161,022	3,867	141,713	88%	144,656	(2,943)	(2%)
<b>TOTAL REVENUES</b>	<b>\$ 2,868,215</b>	<b>\$ 2,811,315</b>	<b>\$ 121,209</b>	<b>\$ 2,607,945</b>	<b>93%</b>	<b>\$ 2,509,793</b>	<b>\$ 98,152</b>	<b>4%</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,875,220	\$ 1,836,680	\$ 174,805	\$ 1,742,123	95%	\$ 1,758,312	\$ (16,189)	(1%)
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	129,807	128,471	10,689	117,646	92%	121,052	(3,406)	(3%)
TRANSPORTATION	69,450	77,873	6,739	69,179	89%	74,373	(5,194)	(7%)
TOTAL DIRECT SERVICES TO STUDENTS	\$ 2,074,477	\$ 2,043,024	\$ 192,243	\$ 1,928,948	94%	\$ 1,953,737	\$ (24,789)	(1%)
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	363,428	361,697	30,784	326,565	90%	328,249	(1,684)	(1%)
SCHOOL ADMINISTRATION	179,144	160,432	13,001	146,294	91%	146,502	(308)	(0%)
COMMUNITY SERVICES	29,547	29,552	2,879	27,226	92%	25,832	1,394	5%
TOTAL SCHOOL LEVEL SERVICES	\$ 2,646,596	\$ 2,594,705	\$ 238,907	\$ 2,429,033	94%	\$ 2,454,420	\$ (25,387)	(1%)
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 21,804	\$ 26,979	\$ 1,933	\$ 24,912	92%	\$ 22,585	\$ 2,327	10%
INSTRUCTIONAL STAFF TRAINING	1,902	3,373	252	2,957	88%	2,311	646	28%
INSTRUCTION RELATED TECHNOLOGY	29,859	29,610	2,367	27,637	93%	24,146	3,491	14%
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$ 53,565	\$ 59,962	\$ 4,552	\$ 55,506	93%	\$ 49,042	\$ 6,464	13%
TOTAL SCHOOL LEVEL & INSTRUCTIONAL EXPENDITURES	\$ 2,700,161	\$ 2,654,667	\$ 243,459	\$ 2,484,539	94%	\$ 2,503,462	\$ (18,923)	(1%)
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,452	\$ 10,966	\$ 740	\$ 9,078	83%	\$ 9,011	\$ 67	1%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	59,112	52,881	3,823	42,412	80%	41,658	754	2%
ADMINISTRATIVE TECHNOLOGY SERVICES	2,019	2,252	120	2,010	89%	2,191	(181)	(8%)
TOTAL BUSINESS SERVICES	\$ 73,583	\$ 66,099	\$ 4,683	\$ 53,500	81%	\$ 52,860	\$ 640	1%
<b>CENTRAL ADMINISTRATION</b>								
SCHOOL BOARD	\$ 3,110	\$ 3,172	\$ 263	\$ 2,895	91%	\$ 2,764	\$ 131	5%
BOARD OFFICE	2,637	2,640	264	2,468	93%	2,198	270	12%
BOARD ATTORNEY	1,551	1,602	61	1,102	69%	1,127	(25)	(2%)
OTHER (includes inspector general & independent auditors)	1,393	1,403	113	1,229	88%	1,123	106	9%
GENERAL ADMINISTRATION	2,747	3,782	306	3,489	93%	3,073	426	14%
SUPERINTENDENT'S OFFICE	11,438	12,599	1,007	11,193	89%	10,285	908	9%
OTHER GENERAL ADMINISTRATION	2,785,182	2,733,365	249,149	2,549,232	93%	2,566,607	(17,375)	(1%)
TOTAL CENTRAL ADMINISTRATION	\$ 2,785,182	\$ 2,733,365	\$ 249,149	\$ 2,549,232	93%	\$ 2,566,607	(17,375)	(1%)
<b>SUB-TOTAL EXPENDITURES</b>								
FACILITIES & CAPITALIZED EQUIPMENT	79	864	-	-	0%	-	-	-
DEBT SERVICE (includes interest expense)	502	502	-	242	48%	366	(124)	(34%)
TRANSFERS OUT	9,731	9,731	9,731	9,731	100%	-	9,731	-
TOTAL EXPENDITURES	\$ 2,795,494	\$ 2,744,462	\$ 258,880	\$ 2,559,205	93%	\$ 2,566,973	\$ (7,768)	(0%)
Excess (Deficiency) of Revenues Over Expenditures	\$ 72,721	\$ 66,853	\$ (137,671)	\$ 48,740		\$ (57,180)	\$ 105,920	
Beginning Fund Balance	56,532	56,532						
Less: Rebudgets, Reserves, Encumbrances & Commitments	(19,416)	(19,416)						
Unappropriated Fund Balance	\$ 109,837	\$ 103,649						

(1) This represents the budget as amended at the School Board meeting on May 13, 2015.  
Sources: Offices of the Controller and Budget Management

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

CAPITAL PROJECTS FUNDS  
Forty-eight Weeks Ended May 31, 2015

Description	Adopted Budget 2014-15 <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 2013-14 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)
				2014-15	Actual	%	%					
<b>REVENUES</b>												
Local Optional Millage	\$ 351,866	\$ 344,866	4,708	\$ 333,955	(1)	97%	N/A	\$ (10,911)		\$ 299,789	\$ 34,166	11%
PECO Revenues	25,743	25,343	1,850	23,557		93%	N/A	(1,786)		21,631	1,926	9%
Interest	336	485	71	575		119%	N/A	90		428	147	34%
Transfers-in (Interfund)	-	-	-	-		-	N/A	-		-	-	-
Sale of Bonds and Other Revenues	412,325	426,097	-	-		0%	N/A	(426,097)		338,475	(338,475)	(100)%
Misc Revenue	33,310	64,940	10,583	50,243		77%	N/A	(14,897)		13,010	37,233	286%
Total	\$ 823,580	\$ 851,731	\$ 17,212	\$ 408,330		47%	N/A	\$ (453,401)		\$ 673,333	\$ (265,003)	(39)%
Beginning Fund Balance	326,892	326,892										
Total Beginning Fund Balance & Budgeted Revenues	\$ 1,150,472	\$ 1,188,623										
<b>EXPENDITURES</b>												
Sites/Site Improvements	\$ 7,769	\$ 16,248	746	\$ 8,875	(2)	55%	\$ 2,871	\$ 4,502		\$ 5,512	\$ 3,363	61%
Buildings & Additions	96,762	203,716	3,378	25,934	(2)	13%	39,056	138,726		7,714	18,220	236%
Renovations	568,529	494,573	8,442	94,099	(2)	19%	65,575	334,899		45,973	47,126	100%
Original & Additional Equipment	101,065	105,640	285	47,969	(2)	45%	34,743	22,928		16,212	31,757	196%
Other	786	2,090	21	208		10%	185	1,697		1,486	(1,278)	(86)%
Transfers-out	366,239	365,839	972	309,413		85%	-	56,426		306,872	2,541	1%
Total	\$ 1,141,150	\$ 1,188,106	\$ 13,844	\$ 486,498		41%	\$ 142,430	\$ 559,178		\$ 384,769	\$ 101,729	26%
Excess (Deficiency) of Revenues Over Expenditures	(317,570)	(326,375)	3,368	\$ (78,168)						\$ 288,564	\$ (366,732)	
Projected Ending Balance	\$ 9,322	\$ 517										

Current Available Balance

(1)-(2) Refer to accompanying "Notes to Monthly Financial Report."  
(3) This represents the adopted budget approved by the School Board on September 3, 2014.  
(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 May 13, 2015.  
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-eight Weeks Ended May 31, 2015

Description	Adopted 2014-15 Budget (e)	Amended Budget (e)	Current Month Actual	Year-To-Date		Projected Annual (e)	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (e) 2013-14	Difference Increase/ (Decrease)	%
				2014-15 Actual	2014-15 Actual						
<b>REVENUES</b>											
Local Sources:											
Food Sales	\$ 18,988	\$ 18,989	\$ 1,529	\$ 17,103	90%	\$ 18,989	\$ -	0%	\$ 19,856	\$ (2,753)	(14%)
Interest	10	15	1	21	140%	21	6	40%	10	11	110%
Other	-	-	-	3	-	3	3	-	119	(116)	(97%)
Total Local Sources	18,998	19,004	1,530	17,127	90%	19,013	9	0%	19,985	(2,858)	(14%)
State Sources:											
State Reimbursements	2,231	2,210	185	2,026	92%	2,210	-	0%	2,045	(19)	(1%)
Other	-	-	-	-	-	-	-	-	-	-	-
Total State Sources	2,231	2,210	185	2,026	92%	2,210	-	0%	2,045	(19)	(1%)
Federal Sources:											
Federal Reimbursement	146,129	140,301	14,396	132,937	(1)	140,301	-	0%	133,227	(290)	(0%)
Value of Fed. Commodities Received	9,000	9,000	617	9,418	(3)	9,418	418	5%	9,985	(567)	(6%)
Commodity Rebate	25	25	-	12	48%	25	-	-	1	11	-
Total Federal Sources	155,154	149,326	15,013	142,367	95%	149,744	418	0%	143,213	(846)	(1%)
Total Revenues	\$ 176,383	\$ 170,540	\$ 16,728	\$ 151,520	95%	\$ 170,967	\$ 427	0%	\$ 165,243	\$ (3,723)	(2%)
Beginning Fund Balance	20,556	20,556				20,556		100%			
Beginning Fund Balance & Budgeted/Projected Revenue	196,939	191,096				191,523		100%			
<b>EXPENDITURES</b>											
Cost of Goods Used:											
Purchased Foods	\$ 71,177	\$ 74,255	\$ 6,640	\$ 67,882	(2)	\$ 74,255	\$ -	0%	\$ 65,688	\$ 2,194	3%
Federal Commodities	8,500	8,733	1,457	10,112	(2,3)	8,733	-	0%	10,120	(8)	(0%)
Other Nonfood Supplies	6,000	6,154	536	5,218	(2)	6,154	100%	0%	5,166	52	1%
Salaries	43,469	43,705	4,544	39,789	(8)	43,705	-	0%	40,282	(493)	(1%)
Fringes	28,235	24,221	1,733	19,943	(8)	24,221	-	0%	21,622	(1,679)	(6%)
Energy Services	5,828	5,828	486	5,339	(8)	5,828	-	0%	5,402	(63)	(1%)
Purchased Services	7,285	7,285	418	4,957	(8)	7,285	-	0%	4,941	16	0%
Material & Supplies	636	659	23	497		659	-	0%	440	57	13%
Capital Outlay	2,000	2,000	162	2,366		2,366	(366)	(18%)	3,205	(839)	(26%)
Indirect Cost	3,085	2,973	270	2,586		2,973	-	0%	2,894	(308)	(11%)
Total Expenditures	\$ 176,215	\$ 175,813	\$ 16,265	\$ 158,689		\$ 176,179	\$ (366)	(0%)	\$ 159,760	\$ (1,071)	(1%)
Excess (Deficiency) of Revenues Over Expenditures	\$ 168	\$ (5,273)	\$ 459	\$ 2,831		\$ (5,212)	\$ -		\$ 5,483	\$ (2,652)	
Ending Fund Balance	\$ 20,724	\$ 15,283				\$ 15,344					
Less: Nonspendable Fund Balance-Inventory	(6,000)	(6,000)				(6,000)					
Restricted Fund Balance	\$ 14,724	\$ 9,283				\$ 9,344					

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 20 and year-to-date was 176 as compared to the prior year's year-to-date of 176.

(8) Included in these categories is \$1,268,090 of maintenance chargebacks allocated \$515,206 to salaries, \$94,953 to fringes and \$647,931 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 May 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 May 31, 2015:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 26,666	\$ 26,666
Purchased Services	813,997	26,035,896	26,849,893
Energy Services	-	12,812,925	12,812,925
Materials & Supplies	482,457	3,913,117	4,395,574
Capital Outlay	519,209	1,479,654	1,998,863
Other	-	546,572	546,572
<b>Total</b>	<b>\$ 1,815,663</b>	<b>\$ 44,814,830</b>	<b>\$ 46,630,493</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 May 31, 2015:

Buildings and Additions	\$	2,107,048
Land		32,932
Improvements Other Than Buildings		227,100
Renovations		4,306,495
Equipment		-
<b>Total</b>	<b>\$</b>	<b>6,673,575</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending May 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 2.98% compared to 2013-14 fiscal year. The number of operating days in the current month was 20 and year-to-date was 176 as compared to 176 in the prior year.

Net encumbrances as of month end amounted to \$781,595 of which \$519,241 is attributable to Capital Outlay; \$955 is attributable to Material and Supplies; \$261,399 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 May 31, 2015 the commodity inventory balance was \$1,953,075.

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending May 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 May 2015, reimbursements to the General Fund through transfers-in amounted to \$141,713 consisting of \$99,162, \$17,569 and \$24,982 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  
May 2015**

**Glossary of Terms**

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

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

# Miami-Dade County Public Schools Anti-Discrimination Policy

## Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

**Boy Scouts of America Equal Access Act of 2002** – no public school shall deny equal access to, a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against, any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.*

### **In Addition:**

**School Board Policies 1362, 3362, 4362, and 5517** - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Revised: (07.14)