

Office of Superintendent of Schools  
Board Meeting of October 14, 2015

September 30, 2015

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

**SUBJECT: MONTHLY FINANCIAL REPORTS FOR THE PERIODS  
ENDING JULY AND AUGUST 2015**

**COMMITTEE: FISCAL ACCOUNTABILITY**

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

The Monthly Financial Reports for the periods ending July and August 2015 are presented to the Board.

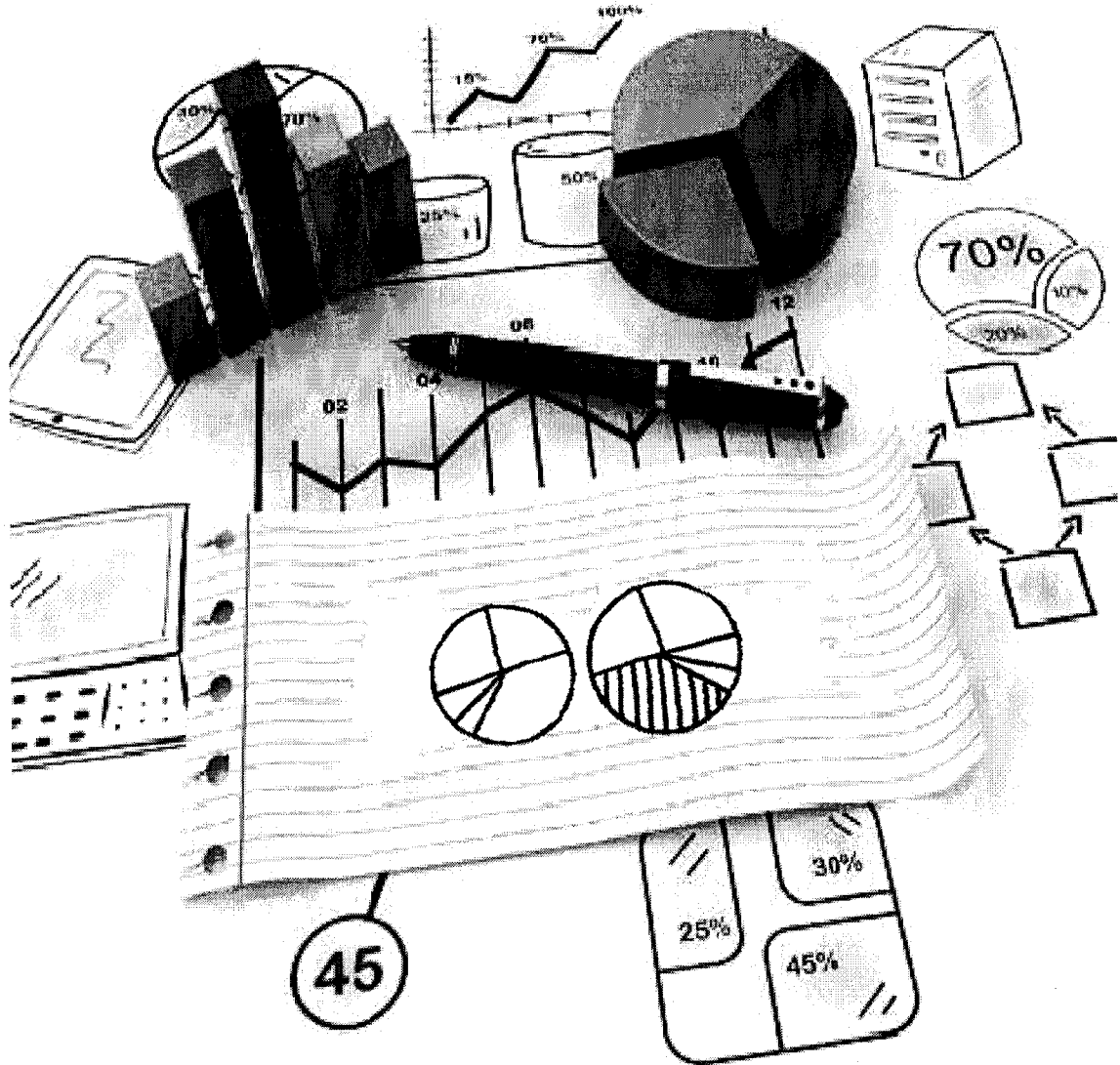
The report contains the Statement of Operations for the General, Food Service and Capital Projects Funds.

Copies of the attached Monthly Financial Reports for the periods ending July and August 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 Reports for the periods ending July and August 2015.

**E-1**

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



**Financial Services  
Office of the Controller**

**Board Meeting of October 14, 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  
Ms. Raquel A. Regalado  
Dr. Marta Pérez Wurtz

### **Superintendent of Schools**

Mr. Alberto M. Carvalho

### **Student Advisor**

Mr. Logan Schroeder-Stephens



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

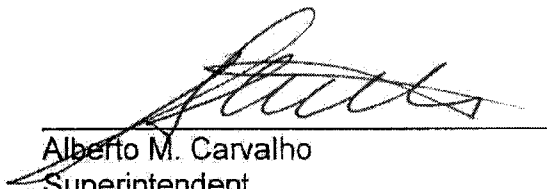
**Unaudited  
Monthly Financial Report for the Period Ending  
July 2015**

The Superintendent of Schools

**Presents:** The Monthly Financial Report for the period ending July and the five weeks ending July 31, 2015 indicating appropriations in the 2015-16 budget, revenues and expenditures to date by funds and other related financial data.

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

Respectfully submitted,

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

**Prepared by:**

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

**Reviewed by:**

  
\_\_\_\_\_  
Judith M. Marte  
Chief Financial Officer

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

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

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

Description	Adopted Budget <sup>(1)</sup>	Amended Budget	Current Month Actual	YTD Actual	% of YTD Actual to Adopted Budget	Prior YTD Actual	Difference Increase/Decrease	% Increase/Decrease
<b>REVENUES</b>								
STATE SOURCES	\$ 1,188,598	\$ -	\$ 100,888	\$ 100,888	8%	\$ 105,628	\$ (4,740)	(4%)
FEDERAL SOURCES	18,744	-	181	181	1%	61	120	197%
LOCAL SOURCES	1,528,578	-	2,292	2,292	0%	1,859	433	23%
TRANSFERS IN	154,800	-	3,151	3,151	2%	4,106	(955)	(23%)
<b>TOTAL REVENUES</b>	<b>\$ 2,890,720</b>	<b>\$ -</b>	<b>\$ 106,512</b>	<b>\$ 106,512</b>	<b>4%</b>	<b>\$ 111,654</b>	<b>\$ (5,142)</b>	<b>(5%)</b>
<b>EXPENDITURES</b>								
<b>SCHOOL LEVEL SERVICES</b>								
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,965,094	\$ -	\$ 60,912	\$ 60,912	3%	\$ 55,201	\$ 7,711	14%
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	123,069	-	4,508	4,508	4%	4,489	19	0%
TRANSPORTATION	68,725	-	4,030	4,030	6%	4,090	(60)	(1%)
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,156,888</b>	<b>\$ -</b>	<b>\$ 69,450</b>	<b>\$ 69,450</b>	<b>3%</b>	<b>\$ 61,780</b>	<b>\$ 7,670</b>	<b>12%</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	358,056	-	27,594	27,594	8%	29,265	(1,671)	(6%)
SCHOOL ADMINISTRATION	178,923	-	9,010	9,010	5%	9,313	(303)	(3%)
COMMUNITY SERVICES	28,829	-	1,646	1,646	6%	1,503	143	10%
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 2,722,696</b>	<b>\$ -</b>	<b>\$ 107,700</b>	<b>\$ 107,700</b>	<b>4%</b>	<b>\$ 101,861</b>	<b>\$ 5,839</b>	<b>6%</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 24,470	\$ -	\$ 1,762	\$ 1,762	7%	\$ 2,185	\$ (423)	(19%)
INSTRUCTIONAL STAFF TRAINING	2,433	-	515	515	21%	273	242	89%
INSTRUCTION RELATED TECHNOLOGY	33,067	-	2,701	2,701	8%	2,521	180	7%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 59,970</b>	<b>\$ -</b>	<b>\$ 4,978</b>	<b>\$ 4,978</b>	<b>8%</b>	<b>\$ 4,979</b>	<b>\$ (1)</b>	<b>(0%)</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 2,782,666</b>	<b>\$ -</b>	<b>\$ 112,678</b>	<b>\$ 112,678</b>	<b>4%</b>	<b>\$ 106,840</b>	<b>\$ 5,838</b>	<b>5%</b>
<b>BUSINESS SERVICES</b>								
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,264	\$ -	\$ 749	\$ 749	6%	\$ 771	\$ (22)	(3%)
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	57,630	-	6,668	6,668	12%	6,045	623	10%
ADMINISTRATIVE TECHNOLOGY SERVICES	2,079	-	80	80	4%	94	(14)	(15%)
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 71,973</b>	<b>\$ -</b>	<b>\$ 7,497</b>	<b>\$ 7,497</b>	<b>10%</b>	<b>\$ 6,910</b>	<b>\$ 587</b>	<b>8%</b>
<b>CENTRAL ADMINISTRATION</b>								
SCHOOL BOARD	\$ 3,167	\$ -	\$ 420	\$ 420	13%	\$ 379	\$ 41	11%
BOARD OFFICE	2,910	-	227	227	8%	199	28	14%
BOARD ATTORNEY	1,417	-	75	75	5%	73	2	3%
OTHER (includes inspector general & independent auditors)	1,513	-	99	99	7%	107	(8)	(7%)
GENERAL ADMINISTRATION	3,320	-	333	333	10%	289	44	15%
SUPERINTENDENT'S OFFICE	12,327	\$ -	\$ 1,154	\$ 1,154	9%	\$ 1,047	\$ 107	10%
OTHER GENERAL ADMINISTRATION	2,866,966	\$ -	\$ 121,329	\$ 121,329	4%	\$ 114,797	\$ 6,532	6%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 2,866,966</b>	<b>\$ -</b>	<b>\$ 121,329</b>	<b>\$ 121,329</b>	<b>4%</b>	<b>\$ 114,797</b>	<b>\$ 6,532</b>	<b>6%</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 2,882,661</b>	<b>\$ -</b>	<b>\$ 121,332</b>	<b>\$ 121,332</b>	<b>4%</b>	<b>\$ 114,797</b>	<b>\$ 6,535</b>	<b>6%</b>
DEBT SERVICE (includes interest expense)	515	-	3	3	1%	-	3	-
TRANSFERS OUT	15,180	-	-	-	0%	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,897,841</b>	<b>\$ -</b>	<b>\$ 121,335</b>	<b>\$ 121,335</b>	<b>4%</b>	<b>\$ 114,797</b>	<b>\$ 6,538</b>	<b>6%</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,059	\$ -	\$ (14,820)	\$ (14,820)		\$ (3,143)	\$ (11,677)	
Beginning Fund Balance	124,554	-	-	-		-	-	
Less: Rebudgets, Reserves, Encumbrances & Commitments	(24,575)	-	-	-		-	-	
<b>Unappropriated Fund Balance</b>	<b>\$ 106,038</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	

(1) This represents the adopted budget approved by the School Board on September 9, 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  
Five Weeks Ended July 31, 2015

Description	Adopted Budget 2015-16 <sup>(3)</sup>	Amended Budget	Current Month Actual	Year-To-Date Actual 2015-16	% Encumbrance	Commitment and Encumbrance	Actual vs Adopted Budget	% (100%)	Year-To-Date Actual 2014-15 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)
<b>REVENUES</b>											
Local Optional Millage	\$ 392,814	\$ -	\$ -	\$ -	0%	N/A	\$ (392,814)	(100%)	\$ -	\$ -	-
PECO Revenues	19,300	-	1,048	1,048	5%	N/A	(18,252)	(95%)	1,456	(408)	(28%)
Interest	692	-	37	37	5%	N/A	(655)	(95%)	39	(2)	(5%)
Transfers-in (Interfund)	-	-	-	-	-	N/A	-	-	-	-	-
Sale of Bonds and Other Revenues	690,177	-	-	-	0%	N/A	(690,177)	(100%)	-	-	-
Misc Revenue	36,250	-	160	160	0%	N/A	(36,090)	(100%)	154	6	4%
<b>Total</b>	<b>\$ 1,139,233</b>	<b>\$ -</b>	<b>\$ 1,245</b>	<b>\$ 1,245</b>	<b>0%</b>	<b>N/A</b>	<b>\$ (1,137,988)</b>	<b>(100%)</b>	<b>\$ 1,649</b>	<b>\$ (404)</b>	<b>(24%)</b>
Beginning Fund Balance	214,206										
Total Beginning Fund Balance & Budgeted Revenues	\$ 1,353,439	\$ -									
<b>EXPENDITURES</b>											
Sites/Site Improvements	\$ 11,735	\$ -	\$ 379	\$ 379	3%	\$ 3,001	\$ 8,355	71%	\$ 193	\$ 186	96%
Buildings & Additions	185,252	-	547	547	0%	36,019	148,666	80%	218	329	151%
Renovations	698,602	-	2,742	2,742	0%	66,774	629,086	90%	2,813	(71)	(3%)
Original & Additional Equipment	43,468	-	7,944	7,944	18%	14,768	20,756	48%	6,001	1,943	32%
Other	25,218	-	7	7	0%	187	25,024	99%	38	(31)	(82%)
Transfers-out	374,324	-	39,857	39,857	11%	-	334,467	89%	43,205	(3,348)	(8%)
<b>Total</b>	<b>\$ 1,338,599</b>	<b>\$ -</b>	<b>\$ 51,476</b>	<b>\$ 51,476</b>	<b>4%</b>	<b>\$ 120,749</b>	<b>\$ 1,166,374</b>	<b>87%</b>	<b>\$ 52,468</b>	<b>\$ (982)</b>	<b>(2%)</b>
Excess (Deficiency) of Revenues Over Expenditures	(199,366)	-	(50,231)	(50,231)							
Projected Ending Balance	\$ 14,840	\$ -									

Current Available Balance	\$ 8,355
	\$ 148,666
	\$ 629,086
	\$ 20,756
	\$ 25,024
	\$ 334,467
	\$ 1,166,374

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

(3) This represents the adopted budget approved by the School Board on September 9, 2015.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2014-15.

Sources: Offices of the Controller and Budget Management

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

FOOD SERVICE FUND  
Five Weeks Ended July 31, 2015

Description	Adopted	Amended	Current	Year-To-Date	Projected	Variance	Year-To-Date	Difference	%	Increase/
	2015-16	2015-16	Month	Actual						
	Budget <sup>(6)</sup>	Budget	Actual	2015-16	%	(Unfavorable)	2014-15	(Decrease)		(Decrease)
<b>REVENUES</b>										
Local Sources:										
Food Sales	\$ 16,725	\$ -	\$ 69	\$ 69	0%	\$ -	\$ -	\$ 71	0%	\$ (2)
Interest	35	-	5	5	14%	-	-	1	0%	4
Other	-	-	-	0	-	-	-	1	-	(1)
Total Local Sources	16,760	-	74	74	0%	-	-	73	0%	1
State Sources:										
State Reimbursements	2,210	-	184	184	8%	-	-	186	0%	(2)
Other	-	-	-	-	-	-	-	-	-	-
Total State Sources	2,210	-	184	184	8%	-	-	186	0%	(2)
Federal Sources:										
Federal Reimbursement	133,997	-	1,312	1,312	1%	-	-	1,111	0%	201
Value of Fed. Commodities Received	9,250	-	914	914	10%	-	-	471	0%	443
Cash in Lieu of Donated foods	1,126	-	-	-	-	-	-	-	-	-
Commodity Rebate	25	-	-	-	0%	-	-	-	-	-
Total Federal Sources	144,398	-	2,226	2,226	2%	-	-	1,582	0%	644
Total Revenues	\$ 163,368	\$ -	\$ 2,484	\$ 2,484	2%	\$ -	\$ -	\$ 1,841	0%	\$ 643
Beginning Fund Balance	21,798	-	-	-						
Beginning Fund Balance & Budgeted/Projected Revenue	185,166	-	-	-	100%	-	-	185,166	100%	-
<b>EXPENDITURES</b>										
Cost of Goods Used:										
Purchased Foods	\$ 69,900	\$ -	\$ 646	\$ 646	1%	\$ -	\$ -	\$ 419	0%	\$ 227
Federal Commodities	9,500	-	33	33	0%	-	-	17	0%	16
Other Nonfood Supplies	6,000	-	61	61	1%	-	-	175	0%	(114)
Salaries	43,370	-	640	640	1%	-	-	561	0%	79
Fringes	22,651	-	1,478	1,478	7%	-	-	1,463	0%	15
Energy Services	6,009	-	496	496	8%	-	-	481	0%	15
Purchased Services	6,765	-	495	495	7%	-	-	334	0%	161
Material & Supplies	600	-	1	1	0%	-	-	6	0%	(5)
Capital Outlay	1,500	-	6	6	0%	-	-	183	0%	(177)
Indirect Cost	2,526	-	105	105	4%	-	-	107	0%	(2)
Total Expenditures	\$ 168,821	\$ -	\$ 3,961	\$ 3,961	2%	\$ -	\$ -	\$ 3,746	0%	\$ 215
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,453)	\$ -	\$ (1,477)	\$ (1,477)				\$ -		\$ 428
Ending Fund Balance	\$ 16,345	\$ -	-	-				\$ 16,345		\$ -
Less: Nonspendable Fund Balance-Inventory	(2,830)	-	-	-				(2,830)		\$ -
Restricted Fund Balance	\$ 13,515	\$ -	-	-				\$ 13,515		\$ -

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2014-15.

(5) This represents the adopted budget approved by the School Board on September 9, 2015.

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 July 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 July 31, 2015:

	<b>Commitments</b>	<b>Encumbrances</b>	<b>Totals</b>
Employee Benefits	\$ -	\$ 22,632	\$ 22,632
Purchased Services	10,302,215	21,175,869	31,478,084
Energy Services	39,556	5,879,646	5,919,202
Materials & Supplies	607,702	5,885,423	6,493,125
Capital Outlay	123,724	1,420,449	1,544,173
Other	35,334	468,753	504,087
	Total	Total	Total
	\$ 11,108,531	\$ 34,852,772	\$ 45,961,303

**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 July 31, 2015:

Buildings and Additions	\$ 2,279,982
Land	32,932
Improvements Other Than Buildings	176,619
Renovations	4,537,251
Equipment	-
	Total
	\$ 7,026,784

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending July 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.

Net encumbrances as of month end amounted to \$1,044,592 of which \$700,759 is attributable to Capital Outlay; \$73,862 is attributable to Material and Supplies; \$269,971, 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 July 31, 2015 the commodity inventory balance was \$3,160,485.

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending July 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 July 2015, reimbursements to the General Fund through transfers-in amounted to \$3,151 consisting of \$1,048 and \$2,103 for 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  
July 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.*

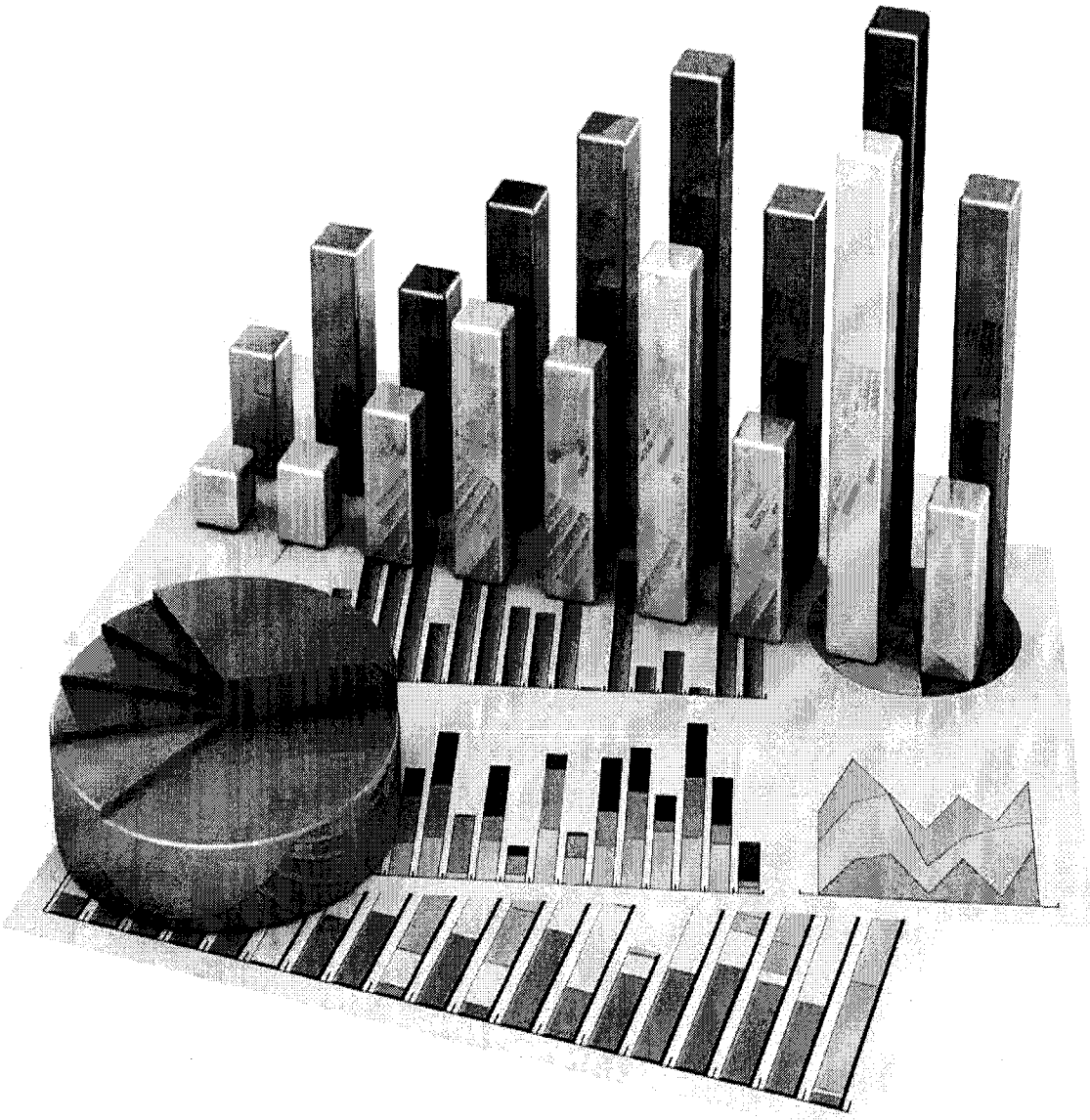
### **In Addition:**

**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)

**Monthly Financial Report - Unaudited  
For the Period Ending August 2015**

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**



**Financial Services  
Office of the Controller**

**Board Meeting of October 14, 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  
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**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**


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

The Superintendent of Schools

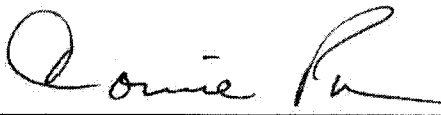
**Presents:** The Monthly Financial Report for the period ending August and the nine weeks ending August 31, 2015 indicating appropriations in the 2015-16 budget, revenues and expenditures to date by funds and other related financial data.

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


Respectfully submitted,

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

**Prepared by:**

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

**Reviewed by:**

  
\_\_\_\_\_  
Judith M. Marte  
Chief Financial Officer



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

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

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

GENERAL FUND (\$000)

Nine Weeks Ended August 31, 2015

Description	Adopted Budget <sup>(1)</sup>	Amended Budget	Current Month		YTD Actual	% of YTD Actual to Adopted Budget	Prior YTD Actual	Difference Increase/ (Decrease)	% Increase/ (Decrease)
			Actual	Budget					
<b>REVENUES</b>									
STATE SOURCES	\$ 1,188,598	\$ -	\$ 96,360	\$ -	\$ 197,248	17%	\$ 204,257	\$ (7,009)	(3%)
FEDERAL SOURCES	18,744	-	4	-	185	1%	108	77	71%
LOCAL SOURCES	1,528,576	-	2,576	-	4,868	0%	4,513	355	8%
TRANSFERS IN	154,800	-	3,632	-	6,783	4%	9,301	(1,518)	(16%)
<b>TOTAL REVENUES</b>	<b>\$ 2,890,720</b>	<b>\$ -</b>	<b>\$ 102,572</b>	<b>\$ -</b>	<b>\$ 209,084</b>	<b>7%</b>	<b>\$ 217,179</b>	<b>\$ (8,095)</b>	<b>(4%)</b>
<b>EXPENDITURES</b>									
<b>SCHOOL LEVEL SERVICES</b>									
TEACHING (includes salaries, fringe benefits & other direct expenditures)	\$ 1,965,094	\$ -	\$ 50,581	\$ -	\$ 111,493	6%	\$ 118,837	\$ (7,344)	(6%)
STUDENT SERVICES (includes counselors, psychologists & visiting teachers)	123,069	-	3,999	-	8,507	7%	8,956	(449)	(5%)
TRANSPORTATION	68,725	-	3,813	-	7,843	11%	8,982	(1,139)	(13%)
<b>TOTAL DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,156,888</b>	<b>\$ -</b>	<b>\$ 58,393</b>	<b>\$ -</b>	<b>\$ 127,843</b>	<b>6%</b>	<b>\$ 136,775</b>	<b>\$ (8,932)</b>	<b>(7%)</b>
CUSTODIAL & MAINTENANCE SERVICES (includes utilities)	358,056	-	28,124	-	55,718	16%	56,918	(1,200)	(2%)
SCHOOL ADMINISTRATION	178,923	-	10,436	-	19,446	11%	21,787	(2,341)	(11%)
COMMUNITY SERVICES	28,829	-	1,396	-	3,042	11%	2,789	243	9%
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 2,722,686</b>	<b>\$ -</b>	<b>\$ 98,349</b>	<b>\$ -</b>	<b>\$ 206,049</b>	<b>8%</b>	<b>\$ 218,279</b>	<b>\$ (12,230)</b>	<b>(6%)</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>									
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 24,470	\$ -	\$ 1,883	\$ -	\$ 3,645	15%	\$ 4,186	\$ (541)	(13%)
INSTRUCTIONAL STAFF TRAINING	2,433	-	182	-	697	28%	480	217	45%
INSTRUCTION RELATED TECHNOLOGY	33,067	-	2,889	-	5,580	17%	5,236	354	7%
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$ 59,970</b>	<b>\$ -</b>	<b>\$ 4,954</b>	<b>\$ -</b>	<b>\$ 9,922</b>	<b>17%</b>	<b>\$ 9,902</b>	<b>\$ 30</b>	<b>0%</b>
<b>TOTAL SCHOOL LEVEL &amp; INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 2,782,656</b>	<b>\$ -</b>	<b>\$ 103,303</b>	<b>\$ -</b>	<b>\$ 215,981</b>	<b>8%</b>	<b>\$ 228,181</b>	<b>\$ (12,200)</b>	<b>(5%)</b>
<b>BUSINESS SERVICES</b>									
FISCAL SERVICES (includes accounting, budget, payroll, accounts payable & cash management)	\$ 12,264	\$ -	\$ 934	\$ -	\$ 1,663	14%	\$ 1,633	\$ 50	3%
CENTRAL SERVICES (includes purchasing, personnel, risk management & warehouse services)	57,630	-	1,442	-	8,110	14%	8,131	(21)	(0%)
ADMINISTRATIVE TECHNOLOGY SERVICES	2,079	-	94	-	174	8%	216	(42)	(19%)
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 71,973</b>	<b>\$ -</b>	<b>\$ 2,470</b>	<b>\$ -</b>	<b>\$ 9,867</b>	<b>14%</b>	<b>\$ 9,980</b>	<b>\$ (113)</b>	<b>(0%)</b>
<b>CENTRAL ADMINISTRATION</b>									
SCHOOL BOARD	\$ 3,167	\$ -	\$ 269	\$ -	\$ 740	23%	\$ 646	\$ 94	15%
BOARD OFFICE	2,910	-	238	-	512	18%	412	100	24%
BOARD ATTORNEY	1,417	-	176	-	153	11%	192	(39)	(20%)
OTHER (includes inspector general & independent auditors)	1,513	-	105	-	225	15%	217	8	4%
GENERAL ADMINISTRATION	3,320	-	392	-	704	21%	592	112	19%
SUPERINTENDENT'S OFFICE	12,327	-	1,180	-	2,334	19%	2,059	275	13%
OTHER GENERAL ADMINISTRATION	2,866,966	-	106,953	-	228,282	8%	240,220	(11,938)	(5%)
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 15,180</b>	<b>\$ -</b>	<b>\$ 81</b>	<b>\$ -</b>	<b>\$ 84</b>	<b>16%</b>	<b>\$ 11</b>	<b>\$ 73</b>	<b>664%</b>
<b>SUB-TOTAL EXPENDITURES</b>	<b>\$ 2,862,661</b>	<b>\$ -</b>	<b>\$ 107,034</b>	<b>\$ -</b>	<b>\$ 228,366</b>	<b>8%</b>	<b>\$ 240,231</b>	<b>\$ (11,865)</b>	<b>(5%)</b>
DEBT SERVICE (includes interest expense)	-	-	-	-	-	0%	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,862,661</b>	<b>\$ -</b>	<b>\$ 107,034</b>	<b>\$ -</b>	<b>\$ 228,366</b>	<b>8%</b>	<b>\$ 240,231</b>	<b>\$ (11,865)</b>	<b>(5%)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 8,059</b>	<b>\$ -</b>	<b>\$ (4,462)</b>	<b>\$ -</b>	<b>\$ (19,282)</b>	<b>8%</b>	<b>\$ (23,062)</b>	<b>\$ 3,770</b>	<b>(5%)</b>
Beginning Fund Balance	124,554	-	-	-	-	-	-	-	-
Less: Rebudgets, Reserves, Encumbrances & Commitments	(24,575)	-	-	-	-	-	-	-	-
<b>Unappropriated Fund Balance</b>	<b>\$ 108,038</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

(1) This represents the adopted budget approved by the School Board on September 9, 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  
Nine Weeks Ended August 31, 2015

Description	Adopted Budget 2015-16 <sup>(3)</sup>	Amended Budget	Current Month Actual	Year-To-Date Actual		% Encumbrance	Commitment and	Actual vs Adopted Budget	Year-To-Date Actual 2014-15 <sup>(4)</sup>	Difference Increase/ (Decrease)	% Increase/ (Decrease)
				2015-16	2015-16						
<b>REVENUES</b>											
Local Optional Millage	\$ 392,814	\$ -	41	41	(1)	0%	N/A	\$ (392,773)	327	\$ (286)	(87%)
PECO Revenues	19,300	-	1,048	2,096	11%	11%	N/A	(17,204)	8,900	(6,804)	(76%)
Interest	692	-	61	98	14%	14%	N/A	(594)	79	19	24%
Transfers-in (Interfund)	-	-	-	-	-	-	N/A	-	-	-	-
Sale of Bonds and Other Revenues	690,177	-	201,430	201,430	29%	29%	N/A	(488,747)	-	201,430	(70%)
Misc Revenue	36,250	-	1,271	1,431	4%	4%	N/A	(34,819)	4,737	(3,306)	(70%)
<b>Total</b>	<b>\$ 1,139,233</b>	<b>\$ -</b>	<b>\$ 203,851</b>	<b>\$ 205,096</b>	<b>18%</b>	<b>18%</b>	<b>N/A</b>	<b>\$ (934,137)</b>	<b>\$ 14,043</b>	<b>\$ 191,063</b>	<b>1360%</b>
Beginning Fund Balance	214,206										
<b>Total Beginning Fund Balance &amp; Budgeted Revenues</b>	<b>\$ 1,353,439</b>										
<b>EXPENDITURES</b>											
Sites/ Site Improvements	\$ 11,735	\$ -	993	1,372	(2)	12%	3,048	7,315	514	\$ 858	167%
Buildings & Additions	185,252	-	4,095	4,642	(2)	3%	34,717	145,893	1,007	3,635	361%
Renovations	698,602	-	12,130	14,872	(2)	2%	72,089	611,641	11,604	3,268	28%
Original & Additional Equipment	43,468	-	1,443	9,387	(2)	22%	13,670	20,411	17,581	(8,194)	(47%)
Other	25,218	-	1,396	1,403	6%	6%	131	23,684	46	1,357	2950%
Transfers-out	374,324	-	3,912	43,769	12%	12%	-	330,556	47,880	(4,111)	(9%)
<b>Total</b>	<b>\$ 1,338,599</b>	<b>\$ -</b>	<b>\$ 23,969</b>	<b>\$ 75,445</b>	<b>6%</b>	<b>6%</b>	<b>\$ 123,655</b>	<b>\$ 1,139,499</b>	<b>\$ 78,632</b>	<b>\$ (3,187)</b>	<b>(4%)</b>
Excess (Deficiency) of Revenues Over Expenditures	<b>(199,366)</b>										
Projected Ending Balance	<b>\$ 14,840</b>										
	<b>\$ (64,589)</b>										
	<b>\$ 194,240</b>										

Current Available Balance	\$ 7,315
	145,893
	611,641
	20,411
	23,684
	330,556
	1,139,499

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

(3) This represents the adopted budget approved by the School Board on September 9, 2015.

(4) The Statement of Operations is shown with comparative totals for fiscal year 2014-15.

Sources: Offices of the Controller and Budget Management

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

FOOD SERVICE FUND  
Nine Weeks Ended August 31, 2015

Description	Adopted 2015-16 Budget (5)	Amended 2015-16 Budget	Current		Year-To-Date		Projected Annual	Variance Favorable (Unfavorable)	%	Year-To-Date Actual (4) 2014-15	Difference Increase/ (Decrease)	%
			Month Actual	Year-To-Date Actual 2015-16	%	%						
<b>REVENUES</b>												
Local Sources:												
Food Sales	\$ 16,725	\$ -	\$ 936	\$ 1,005	6%	\$ 16,725	100%	\$ -	0%	\$ 1,506	\$ (501)	(33%)
Interest	35	-	2	7	20%	35	100%	-	0%	2	5	250%
Other	-	-	-	-	-	-	-	-	-	1	(1)	(100%)
Total Local Sources	16,760	-	938	1,012	6%	16,760	100%	-	0%	1,509	(497)	(33%)
State Sources:												
State Reimbursements	2,210	-	184	368	17%	2,210	100%	-	0%	372	(4)	(1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total State Sources	2,210	-	184	368	17%	2,210	100%	-	0%	372	(4)	(1%)
Federal Sources:												
Federal Reimbursement	133,997	-	4,149	5,461	4%	133,997	100%	-	0%	8,026	(2,565)	(32%)
Value of Fed. Commodities Received	9,250	-	966	1,880	20%	9,250	100%	-	0%	1,177	703	60%
Cash in Lieu of Donated foods	1,126	-	35	35	3%	1,126	100%	-	0%	61	(26)	(43%)
Commodity Rebate	25	-	-	-	0%	25	100%	-	0%	4	(4)	(100%)
Total Federal Sources	144,398	-	5,150	7,376	5%	144,398	100%	-	0%	9,268	(1,892)	(20%)
Total Revenues	163,368	\$ -	6,272	8,756	5%	163,368	100%	\$ -	0%	11,149	(2,393)	(21%)
Beginning Fund Balance	21,798	-	-	-	-	21,798	100%	-	-	-	-	-
Beginning Fund Balance & Budgeted/Projected Revenue	185,166	-	-	-	-	185,166	100%	-	-	-	-	-
<b>EXPENDITURES</b>												
Cost of Goods Used:												
Purchased Foods	\$ 69,900	\$ -	\$ 2,820	\$ 3,466	5%	\$ 69,900	100%	\$ -	0%	\$ 4,917	\$ (1,451)	(30%)
Federal Commodities	9,500	-	359	392	4%	9,500	100%	-	0%	317	75	24%
Other Nonfood Supplies	6,000	-	191	252	4%	6,000	100%	-	0%	534	(282)	(53%)
Salaries	43,370	-	437	1,077	2%	43,370	100%	-	0%	1,540	(463)	(30%)
Fringes	22,651	-	1,327	2,805	12%	22,651	100%	-	0%	2,903	(98)	(3%)
Energy Services	6,009	-	496	992	17%	6,009	100%	-	0%	966	26	3%
Purchased Services	6,765	-	435	930	14%	6,765	100%	-	0%	707	223	32%
Material & Supplies	600	-	79	80	13%	600	100%	-	0%	87	(7)	(8%)
Capital Outlay	1,500	-	250	256	17%	1,500	100%	-	0%	432	(176)	(41%)
Indirect Cost	2,526	-	91	196	8%	2,526	100%	-	0%	231	(35)	(15%)
Total Expenditures	168,821	\$ -	6,485	10,446	6%	168,821	100%	\$ -	0%	12,634	(2,188)	(17%)
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,453)	\$ -	\$ (213)	\$ (1,690)		\$ (5,453)		\$ -		\$ (1,485)	\$ (205)	
Ending Fund Balance	\$ 16,345	\$ -	\$ -	\$ -		\$ 16,345		\$ -		\$ -	\$ -	
Less: Nonspendable Fund Balance-Inventory	(2,830)	-	-	-		(2,830)		-		-	-	
Restricted Fund Balance	\$ 13,515	\$ -	\$ -	\$ -		\$ 13,515		\$ -		\$ -	\$ -	

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

(4) The Statement of Operations is shown with comparative totals for fiscal year 2014-15.

(5) This represents the adopted budget approved by the School Board on September 9, 2015.

(6) The number of operating days in the current month was 6 and year-to-date was 6 as compared to the prior year's year-to-date of 10.

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 August 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 August 31, 2015:

	Commitments	Encumbrances	Totals
Employee Benefits	\$ -	\$ 24,563	\$ 24,563
Purchased Services	9,103,864	60,116,544	69,220,408
Energy Services	-	60,189,127	60,189,127
Materials & Supplies	312,704	4,650,985	4,963,689
Capital Outlay	235,015	1,989,963	2,224,978
Other	-	441,232	441,232
<b>Total</b>	<b>\$ 9,651,583</b>	<b>\$ 127,412,414</b>	<b>\$ 137,063,997</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 August 31, 2015:

Buildings and Additions	\$	2,490,623
Land		32,932
Improvements Other Than Buildings		239,596
Renovations		5,218,399
Equipment		-
<b>Total</b>	<b>\$</b>	<b>7,981,550</b>

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending August 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 3.84% compared to 2014-15 fiscal year. The number of operating days in the current month was 6 and year-to-date was 6 as compared to 10 in the prior year.

Net encumbrances as of month end amounted to \$1,323,513 of which \$677,559 is attributable to Capital Outlay; \$8,702 is attributable to Material and Supplies; \$637,252 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 August 31, 2015 the commodity inventory balance was \$3,768,627.

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

**Unaudited  
Notes to the Monthly Financial Report  
for the Period Ending August 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 August 2015, reimbursements to the General Fund through transfers-in amounted to \$6,783 consisting of \$2,096 and \$4,687 for 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  
August 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)