Form ESE 348 Report of Financial Data to the Commissioner of Education

Rule 6A-1.0071

Effective October 2019

FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348)

DISTRICT SCHOOL BOARD OF _____ COUNTY For the Fiscal Year Ended June 30,

Return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

Signature Date

PAGE NUMBER INDEX: FDOE Exhibit K-1 Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund -----1-3 Exhibit K-2 Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds - Food 4-5 Exhibit K-3 Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds - Other Federal Programs -----Exhibit K-4 Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds -Exhibit K-5 Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Debt Service Funds ----9 Exhibit K-6 Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Capital Projects 10-11 Exhibit K-7 Statement of Revenues, Expenditures and Changes in Fund Balance - Permanent Funds ------12 Exhibit K-8 Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Enterprise Funds -----13 Exhibit K-9 Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Internal Service 14 Exhibit K-10 Combining Statement of Changes in Assets and Liabilities - School Internal Funds -----15 Exhibit K-11 Schedule of Long-Term Liabilities------16 Exhibit K-12 Schedule of Categorical Programs - Report of Expenditures and Available Funds ------17 Exhibit K-13 Schedule of Selected Subobject Expenditures, Specific Academic Classroom Instruction and Other Data 18-21 Exhibit K-14 Supplemental Schedule - Voluntary Prekindergarten (VPK) Program, General Fund Expenditures ------22 Exhibit K-15 Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only) ------23 Exhibit K-16 Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only) -24 Exhibit K-17 Schedule 5, Supplementary Schedule of Expenditures of Federal Awards 25 The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on _ (date).

Signature of District School Superintendent

DISTRICT SCHOOL BOARD OF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended

Exhibit K-1 FDOE Page 1 Fund 100



For the Fiscal Year Ended		Fund 10
REVENUES	Account Number	
Federal Direct:	rvamoer	
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.0
Federal Through State and Local:		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local Miscellaneous Federal Through State	3280 3299	
Total Federal Through State and Local	3299	0.0
State:	3200	0.0
Florida Education Finance Program (FEFP)	3310	
Workforce Development	3315	
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	
District Discretionary Lottery Funds Categorical Programs:	3344	
Class Size Reduction Operating Funds	3355	
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:	2411	
District School Taxes Tax Redemptions	3411 3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Fees:		
Adult General Education Course Fees	3461	
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees Lifelong Learning Fees	3465 3466	
GED® Testing Fees Financial Aid Fees	3467 3468	
Other Student Fees	3469	
Other Fees:	3409	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	
Other Miscellaneous Local Sources	3495	
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	0.0
Total Local	3400	0.0

DISTRICT SCHOOL BOARD OF COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

Exhibit K-1 FDOE Page 2

For the Fiscal Year Ended									Fund 100
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:							-		
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

DISTRICT SCHOOL BOARD OF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

Exhibit K-1 FDOE Page 3 **Fund 100**

For the Fiscal Year Ended

For the Fiscal Year Ended		Fund 100
OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:	2.500	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change In Fund Balance		0.00
Beginning Fund Balance	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Ending Fund Balances	2700	0.00

DISTRICT SCHOOL BOARD OF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES

Exhibit K-2 FDOE Page 4

FOR Fage 4
For the Fiscal Year Ended
Fund 410
Account

For the Fiscal Year Ended REVENUES	Account	Fund 410
	Number	
Federal:		
Miscellaneous Federal Direct Federal Through State and Local:	3199	
School Lunch Reimbursement	3261	
School Breakfast Reimbursement	3262	
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	
USDA-Donated Commodities	3265	
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
School Breakfast Supplement	3337	
School Lunch Supplement	3338	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	0.00

For the Fiscal Year Ended

Exhibit K-2 FDOE Page 5

Fund 410

For the Fiscal Tear Ended	1 A	runa 410
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	
Employee Benefits	200	
Purchased Services	300	
Energy Services	400	
Materials and Supplies	500	
Capital Outlay	600	
Other	700	
Other Capital Outlay (Function 9300)	600	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Beginning Fund Balance	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Ending Fund Balances	2700	0.00

DISTRICT SCHOOL BOARD OF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS

Exhibit K-3 FDOE Page 6 **Fund 420**

For the Fiscal Year Ended

REVENUES	Account Number	
Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Career and Technical Education	3201	
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA - Elementary and Secondary Education Act:	2240	
Elementary and Secondary Education Act - Title I	3240	
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:	2200	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	0.00
Total State Local:	3300	0.00
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3497	0.00
Total Revenues	3000	0.00

2720

2730

2740 2750

2700

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00

Totals

600 Capital Outlay

700

Other

0.00

EACH CALL COLUMN Number Engine Process Program Selection Selecti	For the Fiscal Year Ended	Account	100	200	300	400	500
Insulation	EXPENDITURES		Salarias				
Sealer Services 500	Current:		Salaries	Beiens	Scrvices	Services	ана заррнез
Semantic and Consension Services 500	Instruction	5000					
Demonstrate of Controller Services 6.00	Student Support Services	6100					
Interaction Self Televines	Instructional Media Services	6200					
Interest Activation Activ	Instruction and Curriculum Development Services	6300					
Secretar 1900	Instructional Staff Training Services	6400					
December 1700		6500					
School Administration 1900	Board	7100					
Facilities Assignation and Consensation	General Administration	7200					
Fixed Services	School Administration	7300					
Dock Syrtices 700	Facilities Acquisition and Construction	7410					
Dock Syrtices 700		7500					
Secret 1700							
Student Private Park 1900							
December of Plant							
Maintenance of Plant							
Administrator Technology Services \$300							
Community Services 9100							
Page							
Colda Expenditures		9100					
Column C	Facilities Acquisition and Construction	7420					
Screen Deficiency of Evenues care Expositions Section Sect	Other Capital Outlay	9300					
Secont Deficiency of Revenues care Exqueditures	Total Expenditures		0.00	0.00	0.00	0.00	0.00
Account Acco	Excess (Deficiency) of Revenues over Expenditures						
Age of Capital Assets	OTHER FINANCING SOURCES (USES)					•	
See Capital Assets 3730				1			
2500 Recoveries 3740 70 70 70 70 70 70 70							
From Service Funds 3610 From Debt Service Funds 3620 From Capital Projects Funds 3650 Interfund 3650 From Part Funds 3660 From Internal Service Funds 3670 From Internal Service Funds 3690 From Internal Service Funds 3690 Total Transfers In 3600 Total Transfers In 3600 To General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930 To Capital Projects Funds 950 To Internal Service Funds 960 To Internal Service Funds 970 To Enterprise Funds 990 To Enterprise Funds 970 To Enterprise Funds 970 Total Transfers Out 970 Cold Other Financing Sources (Uses) 0.00 Vet Change in Fund Balance 2800 digistrents to Fund Balance 2801 digistrents to Fund Balance 2801							
From Ceneral Fund 3610 From Debt Service Funds 3620 Interfund 3650 Interfund 3650 From Permanent Funds 3660 From Permanent Funds 3660 From Internal Service Funds 3660 From Internal Service Funds 3660 From Internal Service Funds 3660 Total Transfers In 3600 0.00 Total Transfers In 3600 0.00 To the General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930 Interfund 950 To Permanent Funds 990 To Internal Service Funds 990 Total Transfers Out 9900 Total Other Financing Sources (Uses) 0.00 Set Change in Fund Balance 0.000 Meligustemets to Fund Balance 12801 Mulgustemets to Fund Balance 12801		3740					
From Debt Service Funds 3620 From Capital Projects Funds 3630 Interfund 3650 From Permanent Funds 3660 From Internal Service Funds 3660 From Internal Service Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 0.00 Total Transfers In 3600 0.00 To Debt Service Funds 9700 To Debt Service Funds 920 To Capital Projects Funds 930 Interfund 950 To Funder Funds 950 To Internal Service Funds 960 To Internal Service Funds 970 To Enterprise Funds 970 To Enterprise Funds 970 To Internal Service Funds 970 Total Other Financing Sources (Uses) 0.00 Vet Change in Fund Balance 0.00 Vet Change in Fund Balance 0.2890 Veliging Fund Balance 0.2891 Veliging Fund Balance 0.2891 Veliging Fund Balance 0.2891 Veliging Fund Balance 0.2800		3610					
From Capital Projects Funds							
Interfund							
From Permanent Funds 3660 From Internal Service Funds 3690 From Enterprise Funds 3690 Total Transfers In 3600 0.00 Tansfers Out: (Function 9700) To the General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930 Interfund 950 To Permanent Funds 960 To Internal Service Funds 960 To Internal Service Funds 990 To Permanent Funds 960 To Internal Service Funds 960 To Internal Service Funds 960 To Internal Service Funds 970 Total Transfers Out 970 Total Transfers Out 9700 0.00 Set Change in Fund Balance 0.000 Reginning Fund Balance 2800 Multusments to Fund Balance 2891 Multusments to Fund Balance 2891 Multusments to Fund Balance 2891							
From Internal Service Funds 3670			1	1			
From Enterprise Funds 3690							
Total Transfers In Foral Transfers In Foral Fund Foral				1			
Transfers Out: (Function 9700) To the General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930 Interfund 950 To Permanent Funds 960 To Internal Service Funds 970 To Enterprise Funds 990 Total Transfers Out 9700 0.00 Fold Other Financing Sources (Uses) 64 Change in Fund Balance 920 Deginning Fund Balance 920 Dedict Other Financing 900 Dedict Change in Fund Balance 920 Dedict Change in Fund Balance 920 Dedict Other Financing 900 Deginning Fund Balance 920 Dedict Other Financing 900 Deginning Fund Balance 920 Dedict Other Financing 900 Dedict Other Financing 900 Dedict Other Financing 900 Deginning Fund Balance 920 Dedict Other Financing 900 Deginning Fund Balance 920 Dedict Other Financing 900 Dedict			0.00	1			
To the General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930 Interfund 950 To Permanent Funds 960 To Internal Service Funds 970 To Enterprise Funds 990 To Enterprise Funds 990 Total Transfers Out 9700 0.00 Total Other Financing Sources (Uses) 0.00 Seginning Fund Balance 2800 Sulfustements o Fund Balance 2891 Sinding Fund Balance 2891 Sinding Fund Balance 2891 Sinding Fund Balance 3891	Transfers Out: (Function 9700)	3600	0.00				
To Debt Service Funds 920 To Capital Projects Funds 930 Interfund 950 To Permanent Funds 960 To Internal Service Funds 970 To Enterprise Funds 990 Total Transfers Out 9700 0.00 Fotal Other Financing Sources (Uses) 0.00 Red Change in Fund Balance 2800 Red Interprise Fund Balance 2891 Funds Balance 2891 Funds Balance 2891 Fund Balance 3891		910					
To Capital Projects Funds 930 Interfund 950 To Permanent Funds 960 To Internal Service Funds 970 To Enterprise Funds 990 Total Transfers Out 9700 0.00 Fotal Other Financing Sources (Uses) 0.00 Set Change in Fund Balance 2800 Multusments to Fund Balance 2891 India Fund Balance 2891 India Fund Balance 2891 India Fund Balance 3891				1			
Interfund							
To Permanent Funds 960 To Internal Service Funds 970 To Enterprise Funds 990 Total Transfers Out 9700 0.00 Total Transfers Out 9700 0.00 Fotal Other Financing Sources (Uses) 0.00 Set Change in Fund Balance 0.00 Reginning Fund Balance 2800 Addissments to Fund Balance 2891 Ending Fund Balance 2891				1			
To Internal Service Funds 990 To Enterprise Funds 990 Total Transfers Out 9700 0.00 Fotal Other Financing Sources (Uses) 0.00 Set Change in Fund Balance 0.00 seginning Fund Balance 2800 sinding Fund Balance 2891 inding Fund Balance: 9891							
To Enterprise Funds 990 Total Transfers Out 9700 0.00 Total Other Financing Sources (Uses) 0.00 Red Change in Fund Balance 0.00 Beginning Fund Balance 2800 Multistrenets to Fund Balance 2891 Sinding Fund Balance 2891							
Total Transfers Out							
Fotal Other Financing Sources (Uses) 0.00 Set Change in Fund Balance 0.00 Beginning Fund Balance 2800 adjustments to Fund Balance 2891 inding Fund Balance: 0.00	•		0.00	1			
Net Change in Fund Balance 0.00 Seginning Fund Balance 2800 Adjustments to Fund Balance 2891 Sinding Fund Balance: 2891		9700		1			
Beginning Fund Balance 2800 Adjustments to Fund Balance 2891 Inding Fund Balance:				1			
Adjustments to Fund Balance 2891 inding Fund Balance:	et Change in Fund Baiance		0.00	1			
inding Fund Balance:	Destruite - Proof Delener	2000					
	Beginning Fund Balance			-			
	Beginning Fund Balance Adjustments to Fund Balance Ending Fund Balance:						

0.00

Restricted Fund Balance

Committed Fund Balance

Unassigned Fund Balance
Total Ending Fund Balances

Assigned Fund Balance

Exhibit K-4 FDOE Page 8 Fund 490

DISTRICT SCHOOL BOARD OF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS

For the Fiscal Year Ended		
REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Total Federal Through State and Local	3200	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
Total Revenues	3000	0.00

Total Local	3400	0.00							
Total Revenues	3000	0.00							
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
	rumoci	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)	Account								

Other Capital Outlay	7300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures		
OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loss Recoveries Transfers In:	3740	
	2610	
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Beginning Fund Balance	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Ending Fund Balances	2700	0.00

March Marc	COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHA For the Fiscal Year Ended	NGES IN FUND BA	LANCES - DEBT SERVICE FUN	abs						FDOE Page 9 Funds 200
Mathematical		Account	SBE/COBI	Special Act	Sections 1011.14 and	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus Debt	
Marie	REVENUES		Bonds 210	Bonds 220	1011.15, F.S., Loans	Revenue Bonds		Service 290	Service 299	Totals
Martine No. 1988	Federal:		210	220	250	240	230	250	277	
March Marc	Miscellaneous Federal Direct	3199								0.00
MONTH MARCH MARC	Miscellaneous Federal Through State	3299								0.00
MONTH MARCH MARC	State:								ļ ļ	
Section Sect										
Company										
Section Sect										
Common										
Manufactor 1.00		3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Control Cont		2412								0.00
Mart Section 1.50										
Content										
Section										
Section 190										
Marchanders										
Marie Mari										
Monthematical Management Water freeword 1902 100 1										
Content Cont										
Control Cont										
Section Sect										
Marie And Control Processing 190										
March Marc										
Martin M			000	0.00	0.00	0.00	0.00	0.00	0.00	
Description 1										
Ab Section (1998) 1979	EXPENDITURES	2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Secret S	Debt Service (Function 9200)									
Description 1900									<u> </u>	
Monthones									<u> </u>	
Martin		730								0.00
March No. Micros Micro Micros Micros Micros Micros Micros Micros Micros		790								0.00
MINICANNEN SINCENSIANNEN			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
and CHANGEN PROBACKES Name Bands Plants 1911 (15.15.) am Convert flow Bands Process Process Account flow Convert	Excess (Deficiency) of Revenues Over Expenditures				0.00					0.00
Personal P	OTHER FINANCING SOURCES (USES)			Special Act Bonds	Sections 1011.14 and 1011.15 F.S. Loans		District Bonds			Totals
Nomero Schol Grob		Number	210	220	230	240	250	290	299	
December 1 and both of thread 1999 91 92 93 94 95 95 95 95 95 95 95		3710								0.00
Procedure Proc		3791								0.00
Present network Agreement 792		891								0.00
Decision of Just Petrola Agricultural Street (1994) 1995 19		3750								0.00
Descriptions of Recording Processor 1700		3793								0.00
Provide Freedom 5700 1500	Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Procession (Editade) Book 1312 12 12 13 14 15 15 15 15 15 15 15		3720								0.00
Professional plands 1972		3760								0.00
Decome Potential Bank (French of Process) 1972 1973 1975		3715								0.00
Programme Related Base Exercity Agent Parties (1979) 3-14 3-15 3		3792								0.00
Selection Sele		892								0.00
Permission Education Leave Purchase Agreement Descript the Education Leave Purchase Excess Agent (Viscolian VSP)		761								0.00
Discost Refaulty Lose Perkers Agent (Funcion 299) 70,2		3755								0.00
Permission Serional Funda (1997) Permissional Serional Funda (1997) Permissional Serional Funda (1997) Permissional Serional Funda (1997) Permissional Serional (1997)		3794								0.00
France F		894								0.00
From Cental Paral		762								0.00
From Capital Projects Funds									ļ ļ	
From Special Revenue Funds 3640										
Section Sect										
Prom Permanent Funds										
From Internal Service Funds										
From Exterprise Funds 3600 3600 3000									 	
Total Plane									 	
Transfers Date: (Function 9700)										
To General Fund 910 920 930 930 940 950 950 950 950 950 950 950 950 950 95		3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds 590 Interfand 950 For Special Revene Funds 950 Interfand 950 To Birthard Service Funds 960 060 060 060 060 060 060 06	To General Fund	910							ļ ļ	0.00
To Special Revenue Funds	To Capital Projects Funds									
Monterful	To Special Revenue Funds									
To Permanet Finds 960 970 970 970 970 970 970 970 970 970 97										
To Internal Service Funds 970 900 900 900 900 900 900 900 900 900	To Permanent Funds									
Total remotes Funds 990										
Total Transfers Out 9700 0.00 0.00 0.00 0.00 0.00 0.00 0.00	To Enterprise Funds									
Total Other Finneting Sources (Uses) 0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	Total Other Financing Sources (Uses)									
Beginning Fund Balance 2800 6.00 0.00 Adjustments to Fund Balances 2891 6.00 0.00 Enging Fund Balance 710 7.00	Net Change in Fund Balances									
Adjustments to Fund Balances 2891		2800	3.00	5.00	0.570	0.00	0.00	0.00	0.50	
Eading Fund Balance: 2710 0.00 Nonspendish Find Balance 2710 0.00 Restricted Fund Balance 2720 0.00 Committed Fund Balance 2730 0.00 Assigned Fund Balance 2740 0.00 Unswitzed Fund Balance 2750 0.00 Unswitzed Fund Balance 2750 0.00	Adjustments to Fund Balances									
Restricted Fund Balance 2720 0.00 Committed Fund Balance 2730 0.00 Assigned Fund Balance 2740 0.00 Unassigned Fund Balance 2750 0.00	Ending Fund Balance:									0.00
Committed Fund Balance 2730 0.00 Assigned Fund Balance 2740 0.00 Unassigned Fund Balance 2750 0.00	Nonspendable Fund Balance	2710								0.00
Assigned Fund Balance 2740 Unassigned Fund Balance 2750 0.00 0.00	Restricted Fund Balance	2720								0.00
Unassigned Fund Balance 2750 0,00	Committed Fund Balance	2730								0.00
	Assigned Fund Balance	2740								0.00
Total Ending Fund Balances 2700 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Unassigned Fund Balance	2750								0.00
	Total Ending Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended Funds 300 Public Education Capital Outlay (PECO) Capital Outlay Bond Issues Sections 1011.14 and 1011.15, F.S., Loans Capital Outlay and Nonvoted Capital Improvement Section 1011.71(2), F.S. District Bonds Other Capital ARRA Economic Stimulus Capital Special Act Bonds Debt Service Program (CO&DS)
360 Voted Capital Improvement Fund (COBI) Projects 390 Projects 399 Number 310 330 340 370 Miscellaneous Federal Direct 3199 0.00 Miscellaneous Federal Through State 3299 0.00 CO&DS Distributed 0.00 3325 Interest on Undistributed CO&DS 0.00 Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) 3341 0.00 State Through Local 3380 0.00 Public Education Capital Outlay (PECO) 3391 0.00 Classrooms First Program 3392 0.00 SMART Schools Small County Assistance Program 3395 0.00 3396 0.00 Class Size Reduction Capital Outlay Charter School Capital Outlay Funding 3397 0.00 Other Miscellaneous State Revenues 3399 0.00 Total State Sources 3300 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 District Local Capital Improvement Tax 3413 0.00 County Local Sales Tax 3418 0.00 School District Local Sales Tax 3419 0.00 Tax Redemptions 3421 0.00 Payment in Lieu of Taxes 3422 0.00 Excess Fees 3423 0.00 3431 Interest on Investments 0.00 Gain on Sale of Investments 3432 0.00 Net Increase (Decrease) in Fair Value of Investments 3433 0.00 Gifts, Grants and Bequests 3440 0.00 Other Miscellaneous Local Sources 3495 0.00 Impact Fees 3496 0.00 Refunds of Prior Year's Expenditures 3497 0.00 Total Local Sources 0.00 3400 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Revenues 3000 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 EXPENDITURES apital Outlay: (Function 7400) Library Books 0.00 Audiovisual Materials 620 0.00 Buildings and Fixed Equipment 0.00 630 Furniture, Fixtures and Equipment 640 0.00 Motor Vehicles (Including Buses) 650 0.00 Land 660 0.00 Improvements Other Than Buildings 670 0.00 Remodeling and Renovations 680 0.00 Computer Software 690 0.00 Charter School Local Capital Improvement Debt Service: (Function 9200) 793 0.00 Redemption of Principal 0.00 Interest 720 0.00 Dues and Fees 730 0.00 Miscellaneous 790 0.00 Total Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Excess (Deficiency) of Revenues Over Expenditures 0.00 0.00

DISTRICT SCHOOL BOARD OF COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) Exhibit K-6 FDOE Page 11

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:	3770											0.00
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(.00 0.00	0.00
Transfers Out: (Function 9700)	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	V	0.50	0.00
To General Fund	910											0.00
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(.00 0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00					.00 0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00					.00 0.00	0.00
Beginning Fund Balance	2800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	V	0.50	0.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:	2891											0.00
Nonspendable Fund Balance	2710						1	1				0.00
Restricted Fund Balance	2720											0.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Ending Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		.00.0	0.00

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

For the Fiscal Year Ended	Account		1						
REVENUES	Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00	200	300	400	500	600	700	1
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Tota
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400					-	-		
Instruction-Related Technology	6500								-
Board	7100								-
General Administration	7200	<u> </u>		-	 	1	1	-	
School Administration	7300					Ĭ	Ĭ		
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Outlay:									
Facilities Acquisition and Construction	7420								
Other Capital Outlay Debt Service: (Function 9200)	9300							3	
Redemption of Principal	710								
Interest	720								
Total Expenditures	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)	Account			A	<u> </u>	X	X.		1
and CHANGES IN FUND BALANCES	Number								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610		1						
From Debt Service Funds	3620		1						
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In Fransfers Out: (Function 9700)	3600	0.00	-						
	910								
To General Fund	910		1						
To Debt Service Funds			1						
To Capital Projects Funds	930		1						
To Special Revenue Funds	940		1						
To Internal Service Funds	970		1						
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							

Total Other Financing Sources (Uses) Net Change in Fund Balance

Nonspendable Fund Balance

Unassigned Fund Balance

Total Ending Fund Balances

Beginning Fund Balance Adjustments to Fund Balance Ending Fund Balance: 2800

2891

2700

Exhibit K-8 FDOE Page 13 Funds 900

DISTRICT SCHOOL BOARD OF COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS For the Fiscal Year Ended

For the Fiscal Year Ended									Fun
INCOME OR (LOSS)	Account	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
·	Number	911	912	913	914	915	921	922	
OPERATING REVENUES									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484							-	
Other Operating Revenues	3489							-	
Total Operating Revenues OPERATING EXPENSES (Function 9900)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Salaries	100								
Employee Benefits	200								
Purchased Services	300								-
Energy Services	400								,
Materials and Supplies	500								
Capital Outlay	600								
Other	700								
Depreciation and Amortization Expense	780								
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Interest (Function 9900)	720								
Miscellaneous (Function 9900)	790								
Loss on Disposition of Assets (Function 9900)	810								
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TRANSFERS and									
CHANGES IN NET POSITION Transfers In:								+	
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								-
From Special Revenue Funds	3640								
Interfund	3650								-
From Permanent Funds	3660								
From Internal Service Funds	3670								-
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Beginning Net Position	2880								
Adjustments to Net Position	2896								
Ending Net Position	2780	1							

Consortium Other Internal Account INCOME OR (LOSS) Self-Insurance Self-Insurance Self-Insurance Self-Insurance Self-Insurance Programs Service Totals Number 711 712 713 714 715 731 791 OPERATING REVENUES 3481 Charges for Services 0.00 Charges for Sales 3482 0.00 3484 0.00 Premium Revenue 3489 0.00 Other Operating Revenues 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 **Total Operating Revenues** OPERATING EXPENSES (Function 9900) 100 0.00 Salaries Employee Benefits 200 0.00 300 0.00 Purchased Services Energy Services 400 0.00 500 0.00 Materials and Supplies Capital Outlay 600 0.00 700 0.00 Other Depreciation and Amortization Expense 780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Operating Expenses Operating Income (Loss) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 NONOPERATING REVENUES (EXPENSES) 3431 0.00 Interest on Investments 3432 0.00 Gain on Sale of Investments 3433 0.00 Net Increase (Decrease) in Fair Value of Investments 0.00 Gifts, Grants and Bequests 3440 3495 0.00 Other Miscellaneous Local Sources Loss Recoveries 3740 0.00 Gain on Disposition of Assets 3780 0.00 720 0.00 790 0.00 Miscellaneous (Function 9900) Loss on Disposition of Assets (Function 9900) 810 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Nonoperating Revenues (Expenses) Income (Loss) Before Operating Transfers 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 TRANSFERS and CHANGES IN NET POSITION Transfers In: 3610 From General Fund 0.00 3620 0.00 From Debt Service Funds From Capital Projects Funds 3630 0.00 0.00 From Special Revenue Funds 3640 Interfund 3650 0.00 From Permanent Funds 3660 0.00 From Enterprise Funds 3690 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Transfers In 3600 Transfers Out: (Function 9700) To General Fund 910 0.00 920 To Debt Service Funds 0.00 To Capital Projects Funds 930 0.00 To Special Revenue Funds 940 0.00 950 0.00 To Permanent Funds 960 0.00 To Enterprise Funds 990 0.00 Total Transfers Out 9700 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Change in Net Position 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2880 0.00 Reginning Net Position Adjustments to Net Position 2896 0.00 Ending Net Position 2780

DISTRICT SCHOOL BOARD OF COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS

Exhibit K-10 FDOE Page 15 **Fund 891**

ASSETS	Account Number	Beginning Balance	Additions	Deductions	Ending Balance
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00

			1		T	1		Fund 60
	Account Number	Governmental Activities Total Balance [1]	Business-Type Activities Total Balance [1]	Total	Governmental Activities - Debt Principal Payments	Governmental Activities - Principal Due Within One Year	Governmental Activities - Debt Interest Payments	Governmental Activities - Interes Due Within One Year
Notes Pavable	2310			0.00				
	2315			0.00				
Obligations Under Capital Leases Bonds Payable	2313			0.00				
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Liability for Compensated Absences	2330			0.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360			0.00				
Net Pension Liability	2365			0.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.0

^[1] Report carrying amount of total liability due within one year and due after one year on , including discounts and premiums.

p17

DISTRICT SCHOOL BOARD OF COUNTY SCHEDULE OF CATEGORICAL PROGRAMS

REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended

FDOE Page 17 CATEGORICAL PROGRAMS Grant Unexpended Returned Revenues [1] Expenditures Flexibility [2] Unexpended (Revenue Number) [Footnote] Number To FDOE Class Size Reduction Operating Funds (3355) 94740 0.00 Excellent Teaching Program (3363) 90570 0.00 Florida Digital Classrooms (FEFP Earmark) 98250 0.00 Florida School Recognition Funds (3361) 92040 0.00 Instructional Materials (FEFP Earmark) [3] 90880 0.00 Library Media (FEFP Earmark) [3] 90881 0.00 Mental Health Assistance (FEFP Earmark) 90280 0.00 97950 0.00 Preschool Projects (3372) Research-Based Reading Instruction (FEFP Earmark) [4] 90800 0.00 Safe Schools (FEFP Earmark) [5] 90803 0.00 Student Transportation (FEFP Earmark) 90830 0.00 91280 0.00 Supplemental Academic Instruction (FEFP Earmark) [4] 0.00 Teachers Classroom Supply Assistance (FEFP Earmark) 97580 Voluntary Prekindergarten - School Year Program (3371) 96440 0.00 0.00 Voluntary Prekindergarten - Summer Program (3371) 96441

Exhibit K-12

- [1] Include both state and local revenue sources.
- [2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and school safety.
- [3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
- [4] Expenditures for designated low-performing elementary schools should be included in expenditures.
- [5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-13 FDOE Page 18

For the Fiscal Year Ended

For the Fiscal Year Ended					FDOE Page 18
			Special Revenue	Special Revenue	
		General Fund	Food Services	Other Federal Programs	
VIEW WINDS AND DAVID ON SUPPLY ON STANDARD WINDS	Subobject	100	410	420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380				0.00
Public Utility Services Other than Energy - Functions 7900 & 8100	380				0.00
Natural Gas - All Functions	411				0.00
Natural Gas - Functions 7900 & 8100	411				0.00
Bottled Gas - All Functions	421				0.00
Bottled Gas - Functions 7900 & 8100	421				0.00
Electricity - All Functions	430				0.00
Electricity - Functions 7900 & 8100	430				0.00
Heating Oil - All Functions	440				0.00
Heating Oil - Functions 7900 & 8100	440				0.00
Gasoline - All Functions	450				0.00
Gasoline - Functions 7900 & 8100	450				0.00
Diesel Fuel - All Functions	460				0.00
Diesel Fuel - Functions 7900 & 8100	460				0.00
Other Energy Services - All Functions	490				0.00
Other Energy Services - Functions 7900 & 8100	490				0.00
Subtotal - Functions 7900 & 8100		0.00	0.00	0.00	0.00
Total - All Functions		0.00	0.00	0.00	0.00
ENERGY EXPENDITURES FOR STUDENT					
TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450				0.00
Diesel Fuel	460				0.00
Oil and Grease	540				0.00
Total		0.00		0.00	0.00

		General Fund	Special Revenue Other Federal Programs	Capital Projects Funds	
	Subobject	100	420	3XX	Total
EXPENDITURES FOR SCHOOL BUSES					
AND SCHOOL BUS REPLACEMENTS:					
Buses	651				0.00

DISTRICT SCHOOL BOARD OF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended

Exhibit K-13 FDOE Page 19

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Noncapitalized Expenditures:					
Technology-Related Professional and Technical Services	319				0.00
Technology-Related Repairs and Maintenance	359				0.00
Technology-Related Rentals	369				0.00
Telephone and Other Data Communication Services	379				0.00
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9				0.00
Technology-Related Library Books	619				0.00
Noncapitalized Computer Hardware	644				0.00
Technology-Related Noncapitalized Fixtures and Equipment	649				0.00
Noncapitalized Software	692				0.00
Miscellaneous Technology-Related	799				0.00
Total		0.00	0.00	0.00	0.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
Capitalized Expenditures:					
Capitalized Computer Hardware and Technology-Related					
Infrastructure	643				0.00
Technology-Related Capitalized Fixtures and Equipment	648				0.00
Capitalized Software	691				0.00
Total		0.00	0.00	0.00	0.00

^{*} Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

For the Fiscal Year Ended					FDOE Page 20
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
Professional and Technical Services:					
Subawards Under Subagreements - First \$25,000	311				0.00
Subawards Under Subagreements - In Excess of \$25,000	312				0.00
Other Purchased Services:					
Subawards Under Subagreements - First \$25,000	391				0.00
Subawards Under Subagreements - In Excess of \$25,000	392				0.00

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	
Food	570	
Donated Foods	580	

		General Fund	Special Revenue Other Federal Programs	
	Subobject	100	420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120			0.00
Basic Programs 101, 102 and 103 (Function 5100)	140			0.00
Basic Programs 101, 102 and 103 (Function 5100)	750			0.00
Total Basic Program Salaries		0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	120			0.00
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750			0.00
Total Other Program Salaries		0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750			0.00
Total ESE Program Salaries		0.00	0.00	0.00
Career Program 300 (Function 5300)	120			0.00
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750			0.00
Total Career Program Salaries		0.00	0.00	0.00
TOTAL		0.00	0.00	0.00

			Special Revenue	
		General Fund	Other Federal Programs	
Textbooks (used for classroom instruction)	Subobject	100	420	Total
Textbooks (Function 5000)	520			0.00

Exhibit K-13

SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION

For the Fiscal Year Ended					Instructional	FDOE Page 21
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials	Materials / Library Media	Totals
I. Instruction:						
Basic	5100					0.00
Exceptional	5200					0.00
Career Education	5300					0.00
Adult General	5400					0.00
Prekindergarten	5500					0.00
Other Instruction	5900					0.00
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
II. School Safety:						0.00
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Direct Payment (Non-FEFP) (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:							
General Fund	100						0.00
Special Revenue Funds - Food Service	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT	Unexpended	Earnings	Expenditures	Unexpended	
(Medicaid expenditures are used in federal reporting)					
Earnings, Expenditures and Carryforward Amounts:					
Expenditure Program or Activity:					
Exceptional Student Education					
School Nurses and Health Care Services					
Occupational Therapy, Physical Therapy and Other Therapy Services					
ESE Professional and Technical Services					
Gifted Student Education					
Staff Training and Curriculum Development					
Medicaid Administration and Billing Services					
Student Services					
Consultants					
Other					
Total Expenditures 0.00					

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2019		
Total Assets and Deferred Outflows of Resources	100	
Total Liabilities and Deferred Inflows of Resources	100	

DISTRICT SCHOOL BOARD OF COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

Exhibit K-14 FDOE Page 22

For the Fiscal Year Ended									upplemental Schedule - Fund 10
VOLUNTARY PREKINDERGARTEN PROGRAM [1]		100	200	300	400	500	600	700	
GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salaries	Denems	Services	Services	and Supplies	Outlay	Other	Totals
Prekindergarten	5500								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay: Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)	2300								0.00
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

^[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, _____

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass- Through Grantor Number	Amount Provided to Subrecipients	Total Expenditures
Clustered			-	
United States Department of Agriculture	10.			
Subtotal United States Department of Agriculture				
United States Department of Defense	12.			
Subtotal United States Department of Defense				
United States Department of Justice	16.			
Subtotal United States Department of Justice				
United States Department of Labor	17.			
Subtotal United States Department of Labor				
United States Department of Transportation	20.			
Subtotal United States Department of Transportation				
United States Department of Treasury	21.			
Subtotal United States Department of Treasury				
Environmental Protection Agency	66.			
Subtotal Environmental Protection Agency				
United States Department of Education	84.			
Subtotal United States Department of Education				
United States Department of Health and Human Services	93.			
Subtotal United States Department of Health and Human Services				
Corporation for National and Community Services	94.			
Subtotal Corporation for National and Community Services				
United States Department of Homeland Security	97.			
Subtotal United States Department of Homeland Security				
Subtotal Clustered				
Not Clustered				
United States Department of Agriculture	10.			
Subtotal United States Department of Agriculture				
United States Department of Defense	12.			
Subtotal United States Department of Defense				
United States Department of Justice	16.			
Subtotal United States Department of Justice				
United States Department of Labor	17.			

ESE 348 Page 1

United States Department of Transportation	20.
Subtotal United States Department of Transportation	
United States Department of Treasury	21.
Subtotal United States Department of Treasury	
Environmental Protection Agency	66.
Subtotal Environmental Protection Agency	
United States Department of Education	84.
Subtotal United States Department of Education	
United States Department of Health and Human Services	93.
Subtotal United States Department of Health and Human Services	
Corporation for National and Community Services	94.
Subtotal Corporation for National and Community Services	
United States Department of Homeland Security	97.
Subtotal United States Department of Homeland Security	
Subtotal Not Clustered	
Total Expenditures of Federal Awards	

ESE 348 Page 2