Form ESE 348

Report of Financial Data to the Commissioner of Education

Rule 6A-1.0071

Effective November 2014

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 W. Gaines St., Room 824 Tallahassee, Florida 32399-0400

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The Report of	Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30,

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, _____, was submitted in accordance with rule 6A-1.0071, F.A.C. (section 1001.51(12)(b), F.S.). This report was approved by the school board on ______(date).

District Superintendent's Signature

Date

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

For the Fiscal Year Ended		Fund 100
REVENUES	Account	
	Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct Total Federal Direct	3199	0.00
Federal Through State and Local:	3100	0.00
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
Florida Education Finance Program (FEFP)	3310	
Workforce Development	3315	9
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Categoricals:	2244	
District Discretionary Lottery Funds	3344 3355	
Class Size Reduction Operating Funds Florida School Recognition Funds	3355	
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	
Preschool Projects	3372	An
Reading Programs	3373	
Full-Service Schools Program	3378	
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local: District School Taxes	3411	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Interest on Investments	3431	1. Sec.
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	
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees Financial Aid Fees	3467 3468	
Other Student Fees	3469	
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	5
Transportation Services Rendered for School Activities	3492	
Receipt of Federal Indirect Cost Rate	3494	
Other Miscellaneous Local Sources	3495	
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	54 ·
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	0.00
Total Revenues	3000	0.00
		6

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

For the Fiscal Year Ended

For the Fiscal Year Ended									runa 100
		100	200	300	400	500	600	700	
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital		Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									0.00
Instruction	5000								
Student Personnel Services	6100					· · · · · · · · · · · · · · · · · · ·			0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400		<u></u>						0.00
Instructional-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	4/24							0.00
Capital Outlay:	5 10 0								0.00
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710			X/////////////////////////////////////		X/////////////////////////////////////			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				X/////////////////////////////////////					0.00

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Exhibit K-1 DOE Page 2 Fund 100

DISTRICT SCHOOL BOARD OF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended		Exhibit K-1 DOE Page 3 Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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	066	Ð
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		CCC
Net Change In Fund Balance		000
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	
Fund Balance	2700	0.00

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DISTRICT SCHOOL BOARD OF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES For the Fiscal Year Ended		Exhibit K-2 DOE Page 4 Fund 410
REVENUES	Account Number	
Federal Through State and Local:	3761	
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:	3	
School Breakfast Supplement	3337	
School Lunch Supplement	3338	
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 a 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

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DISTRICT SCHOOL BOARD OF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued) For the Fiscal Year Ended		Exhibit K-2 DOE Page 5 Fund 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	066	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
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	
Fund Balance	2700	0.00
016 101	•	

ISTRICT SCHOOL BOARD OF COUNTY TATEMENT OF REVENUES, EXPENDITURES AND	HANGES IN FUND BALANCE - SFECIAL REVENUE UNDS - OTHER FEDERAL PROGRAMS or the Fiscal Year Ended
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DISTRICT SCHOOL BOARD OF COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended		Exhibit K-3 DOE Page 6 Fund 420
REVENUES	Account Number	
Federal Direct: Workforce Investment Act	3170	
Community Action Programs	3180	42
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local: Vocational Education Acts	3201	
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	
Math and Science Partnerships, Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Adult General Education	3251	
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
Utilet Miscellaticous State Nevellues Total State	3300	00.0
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	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	0.00

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)

Exhibit K-3

DOE Page 7 Fund 420

For the Fiscal Year Ended									Fund 42
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Turrent:				х. р					
Instruction	5000		*	1. 					0.00
Student Personnel Services	6100			×				27 27	0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	A.J. 10 78						5 	0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100				· · · · ·				0.00
General Administration	7200								0.00
School Administration	7300	a.							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							<u>.</u>	0.00
Community Services	9100								0.00
Sapital Outlay:									
Facilities Acquisition and Construction	7420				X/////////////////////////////////////				0.00
Other Capital Outlay	9300								0.00
otal Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures						X/////////////////////////////////////			0.00

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the Fiscal Year Ended

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES 3720 Loans 3730 Sale of Capital Assets 3740 Loss Recoveries Transfers In: 3610 From General Fund 3620 From Debt Service Funds 3630 From Capital Projects Funds 3650 Interfund 3660 From Permanent Funds 3670 From Internal Service Funds 3690 From Enterprise Funds 3600 0.00 Total Transfers In Transfers Out: (Function 9700) 910 To the General Fund 920 To Debt Service Funds 930 To Capital Projects Funds 950 Interfund 960 To Permanent Funds To Internal Service Funds 970 990 To Enterprise Funds 9700 0.00 Total Transfers Out 0.00 Total Other Financing Sources (Uses) 0.00 Net Change in Fund Balance Fund Balance 2800 2891 Adjustments to Fund Balance Ending Fund Balance: 2710 Nonspendable Fund Balance 2720 Restricted Fund Balance 2730 Committed Fund Balance 2740 Assigned Fund Balance 2750 Unassigned Fund Balance 2700 0.00 Fund Balance

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Exhibit K-3 DOE Page 7 Fund 420

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

Exhibit K-4 DOF Page 8

For the Fiscal Year Ended					DOE Page 8
REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
Federal Direct:					
Workforce Investment Act	3170	11 - 12 - 13 - 14 - 14 - 14 - 14 - 14 - 14 - 14 - 14			0.00
Community Action Programs	3180		4		0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
Federal Through State:		a .			
Vocational Education Acts	3201				0.00
Race to the Top	3214				0.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240			· 8	0.00
Adult General Education	3251	-			0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State	3200	0.00	0.00	0.00	0.00
State:				-	
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
Local:					
Interest on Investments	3431		- 14 - Mar		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
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)

For the Fiscal Year Ended

For the Fiscal Year Ended									Fund 432
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:	1. C						74. 1		
Instruction	5000						2		0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200							8	0.00
Instruction and Curriculum Development Services	6300							10 10	0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500		*						0.00
Board	7100								0.00
General Administration	7200		1						0.00
School Administration	7300			N					0.00
Facilities Acquisition and Construction	7410						22.49		0.00
Fiscal Services	7500								0.00
Food Services	7600	12							0.00
Central Services	7700	5							0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900		2				a		0.00
Maintenance of Plant	8100			(i) ¹¹	2. X				0.00
Administrative Technology Services	8200								0.00
Community Services	9100							2	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420					8//////////////////////////////////////			0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00		0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

Exhibit K-4

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COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued) For the Fiscal Year Ended

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES 3720 Loans 3730 Sale of Capital Assets 3740 Loss Recoveries Transfers In: 3610 From General Fund From Debt Service Funds 3620 3630 From Capital Projects Funds 3650 Interfund 3660 From Permanent Funds From Internal Service Funds 3670 3690 From Enterprise Funds 0.00 3600 Total Transfers In Transfers Out: (Function 9700) 910 To the General Fund To Debt Service Funds 920 930 To Capital Projects Funds Interfund 950 960 To Permanent Funds 970 To Internal Service Funds 990 To Enterprise Funds 9700 0.00 Total Transfers Out 0.00 Total Other Financing Sources (Uses) 0.00 Net Change in Fund Balance 2800 Fund Balance Adjustments to Fund Balance 2891 Ending Fund Balance: Nonspendable Fund Balance 2710 2720 Restricted Fund Balance Committed Fund Balance 2730 2740 Assigned Fund Balance 2750 Unassigned Fund Balance 0.00 Fund Balance 2700

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)

For the Fiscal Year Ended

For the Fiscal Year Ended									Fund 433
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials	Capital	Other	Totals
Current:		Salaties	Denenits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000								0.00
Student Personnel Services	6100		a "a						0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400						-		0.00
Instructional-Related Technology	6500						5		0.00
Board	7100		2	6					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			1					0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420			X/////////////////////////////////////	X/////////////////////////////////////				0.00
Other Capital Outlay	9300				X/////////////////////////////////////				0.00
Total Expenditures		0.00	0.00	0.00	+	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures				X/////////////////////////////////////	X/////////////////////////////////////			<u> </u>	0.00

Exhibit K-4

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued) For the Fiscal Year Ended

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES 3720 Loans Sale of Capital Assets 3730 3740 Loss Recoveries Transfers In: 3610 From General Fund 3620 From Debt Service Funds 3630 From Capital Projects Funds 3650 Interfund From Permanent Funds 3660 3670 From Internal Service Funds 3690 From Enterprise Funds 0.00 3600 Total Transfers In Transfers Out: (Function 9700) To the General Fund 910 920 To Debt Service Funds To Capital Projects Funds 930 950 Interfund To Permanent Funds 960 970 To Internal Service Funds 990 To Enterprise Funds 0.00 Total Transfers Out 9700 0.00 Total Other Financing Sources (Uses) 0.00 Net Change in Fund Balance 2800 Fund Balance 2891 Adjustments to Fund Balance Ending Fund Balance: 2710 Nonspendable Fund Balance Restricted Fund Balance 2720 2730 Committed Fund Balance 2740 Assigned Fund Balance 2750 Unassigned Fund Balance 0.00 2700 Fund Balance

Exhibit K-4 DOE Page 10 Fund 433

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)

For the Fiscal Year Ended

Tor the risear rear Endeu			-				1. I.		runu 434
	Account	100	200	300	400	500	600	700	1
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital	2011/02/08	Totals
		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	1) 1917-10 1919
Current:									
Instruction	5000								0.00
Student Personnel Services	6100			1					0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400				9				0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200			- Si					0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600						2	2	0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900						150 I		0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200		2 NOR 20123 NO						0.00
Community Services	9100				21			G	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420		X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////	8//////////////////////////////////////			0.00
Other Capital Outlay	9300			X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////			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			X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////			0.00

Exhibit K-4

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)

For the Fiscal Year Ended

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 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
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance	1.	0.00
Fund Balance	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	6).
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance	2700	0.00

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS

For the Fiscal Year Ended

For the Fiscal Teal Elided									1 unu 490
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							
	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:		Salaries	Benefits	Scivices	Scivices	and suppries	Outlay	Outer	
Instruction	5000								0.00
Student Personnel 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
Instructional-Related Technology	6500								0.00
Board	7100	7.							0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410						200		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			19					0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:				X/////////////////////////////////////					1.2
Facilities Acquisition and Construction	7420	X/////////////////////////////////////		8//////////////////////////////////////	X/////////////////////////////////////	8//////////////////////////////////////			0.00
Other Capital Outlay	9300			*****					0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures				X/////////////////////////////////////					0.00

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

For the Fiscal Year Ended

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		* ×
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	(b)
To Enterprise Funds	990	
Total Transfers Out	9700	.0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	<u>, , , , , , , , , , , , , , , , , , , </u>
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance	2700	0.00

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Exhibit K-5 DOE Page 12 Fund 490

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS

For the Fiscal Year Ended

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES					2				
Federal: Miscellaneous Federal Direct	3199		е. К						0.00
	3299								0.00
Miscellaneous Federal Through State State:	5299								0.00
CO & DS Withheld for SBE/COBI Bonds	3322								0.00
SBE/COBI Bond Interest	3326		to to at state or an						0.00
Racing Commission Funds	3341						1997 (S)		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
Local:				2					
District Debt Service Taxes	3412				· · · · · · · · · · · · · · · · · · ·				0.00
County Local Sales Tax	3418						- X		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
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						2		0.00
Gifts, Grants and Bequests	3440		8						0.00
Other Miscellaneous Local Sources	3495		3						0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497		n - 1 . k						0.00
Total Local Sources	3400	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
EXPENDITURES									
Debt Service (Function 9200)			1.308						U2
Redemption of Principal	710				÷				0.00
Interest	720	0.12							0.00
Dues and Fees	730				5				0.00
Miscellaneous	790	×							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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit K-6 DOE Page 13

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

For the Fiscal Year Ended

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710	210	220	250	240	250	220		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
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892				2				0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794		*						0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:	-								0.00
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640		<u></u>						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	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700) To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940		<u></u>						0.00
Interfund	950								0.00
To Permanent Funds	960		4.3477						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
Total Other Financing Sources (Uses)		0.00	0.00		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00		0.00	0.00	0.00	0.00	0.00
Fund Balance	2800								0.00
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710				6. A				0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730							·	0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750				14				0.00
Fund Balance	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit K-6 DOE Page 13

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Fiscal Year Ended

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For the Fiscal Year Ended												DOE Page 14
REVENUES	Account Number		Special Act Bonds 320	Section 1011.14 / 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199					2						0.00
Miscellaneous Federal Through State	3299											0.00
State:			1									
CO&DS Distributed	3321		l									0.00
Interest on Undistributed CO&DS	3325								8			0.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391		l									0.00
Classrooms First Program	3392											0.00
District Effort Recognition Program	3394											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397	Loss Labor		11								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
Local:												
District Local Capital Improvement Tax	3413				8							0.00
County Local Sales Tax	3418		1									0.00
School District Local Sales Tax	3419		1									0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422		1									0.00
Excess Fees	3423									<u> </u>		0.00
Interest on Investments	3431			1		· · · · · · · · · · · · · · · · · · ·			*			0.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433	1										0.00
Gifts, Grants and Bequests	3440									a		0.00
Other Miscellaneous Local Sources	3495											0.00
Impact Fees	3496	++										0.00
Total Local Sources	3400	0.00	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
EXPENDITURES		0.00		0.00	0.00	0.00	0.00				0.00	
Capital Outlay (Function 7400)		1										
Library Books	610		1									0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
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	<u>+</u>										0.00
Computer Software	690											0.00
Debt Service (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730		······				1					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

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Exhibit K-7 DOE Page 14

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

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Fund Balance

Exhibit K-7 DOE Page 15

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Totals

DISTRICT SCHOOL BOARD OF COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

2700

0.00

0.00

For the Fiscal Year Ended

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND For the Fiscal Year Ended

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00							
		100	200	300	400	500	600	700	
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salaries	Beliefits	Services	Services	and Suppries	Outlay	Other	
Instruction	5000			94					0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300					2			0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100	18							0.00
General Administration	7200		1.000						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				X/////////////////////////////////////				0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)					X/////////////////////////////////////				
Redemption of Principal	710			X/////////////////////////////////////	X/////////////////////////////////////		\$/////////////////////////////////////		0.00
Interest	720				X/////////////////////////////////////				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					X/////////////////////////////////////				0.00

Exhibit K-8 DOE Page 16 Fund 000

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND For the Fiscal Year Ended

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
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	- Martinesta 111
To Special Revenue Funds	940	
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
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	
Fund Balance	2700	0.00

Exhibit K-8 DOE Page 16 **Fund 000**

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									DOE Page 17
	Account	Self-Insurance -	Self-Insurance -	Self-Insurance -	Self-Insurance -	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	T . 1
OPERATING REVENUES	Number	Consortium	Consortium	Consortium	Consortium				Totals
	2401	911	912	913	914	915	921	922	0.00
Charges for Services	3481 3482				1				0.00
Charges for Sales	3482								0.00
Premium Revenue	3489								0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)				а. 1					
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500					500 114 (pr. 1			0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	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	0.00
NONOPERATING REVENUES (EXPENSES)				û.					
Interest on Investments	3431								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
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	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	0.00
TRANSFERS and CHANGES IN NET POSITION				121					
Transfers In:	2010								0.00
From General Fund	3610								0.00
From Debt Service Funds	3620					1. 0. NO			0.00
From Capital Projects Funds	3640								0.00
From Special Revenue Funds Interfund	3650								0.00
From Permanent Funds	3660							· · · · · · · · · · · · · · · · · · ·	0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	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
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	920								0.00
To Special Revenue Funds	930								0.00
Interfund	940								0.00
	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position	2880								
Adjustments to Net Position	2896					1			0.00
Net Position	2780								0.00

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

Exhibit K-10 DOE Page 18

For the Fiscal Year Ended					· · · · · · · · · · · · · · · · · · ·				DOE Page 18
OPERATING REVENUES	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)					-				
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300	8 E							0.00
Energy Services	400		×						0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780	14 (1)							0.00
Total Operating Expenses		0.00	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	0.00
NONOPERATING REVENUES (EXPENSES)								9	-
Interest on Investments	3431	2							0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433							2	0.00
Gifts, Grants and Bequests	3440			-					0.00
Other Miscellaneous Local Sources	3495				-				0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720							100 F 40 F 100 F 40 F	0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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:						2			0.00
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								0.00
Interfund	3650						·		
From Permanent Funds	3660								0.00
From Enterprise Funds	3690					0.00	0.00		0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)							M	¥.	
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960				A				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
Net Position	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position	2780		- 200 - 100						. 0.00

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS

June 30,

Exhibit K-11 DOE Page 19 **Fund 891**

Julie 50,					Fullu 071
ASSETS	Account Number	Beginning Balance	Additions	Deductions	Ending Balance
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
Due From Other Funds:					12
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due From Other Agencies	1220		*		0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110			6	0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Cash Overdraft	2125				0.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290				0.00
Total Liabilities		0.00	0.00	0.00	0.00

SCHEDULE OF LONG-TERM LIABILITIES June 30,				्र स				DOE Page 20 Fund 601
	Account Number	Governmental Activities Total Balance	Business-Type Activitites Total Balance	Total	Governmental Activities - Debt Principal Payments	Governmental Activities - Principal Due Within One Year	Governmental Activities - Debt Interest Payments	Governmental Activities - Interest Due Within One Year
								-
Notes Payable	2310		7	0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
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	0.00
Liability for Compensated Absences	2330			0.00				
Lease-Purchase Agreements Payable					17 - F			
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	11		0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Other Post-Employment Benefits Liability	2360			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	0.00

Exhibit K-12

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

ESE 348

DISTRICT SCHOOL BOARD OF COUNTY

DISTRICT SCHOOL BOARD OF COUNTY SCHEDULE OF CATEGORICAL PROGRAMS **REPORT OF EXPENDITURES AND AVAILABLE FUNDS**

For the Fiscal Year Ended							DOE Page 2
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [1]	Expenditures	Flexibility [2]	Unexpended
(Revenue Number) [Footnote]	Number		To DOE				
Class Size Reduction Operating Funds (3355)	94740						64.25 ⁽¹⁾ 525546576
Class Size Reduction Capital Outlay (3396)	91050						
Excellent Teaching Program (3363)	90570	-					
Florida School Recognition Funds (3361)	92040						
Instructional Materials (FEFP Earmark) [3]	90880						والمراجع المراجع
Library Media (FEFP Earmark) [3]	90881	2.		. 15			
Preschool Projects (3372)	97950	15					n Net and a second s
Public School Technology	90320						
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	-			90 17		
Safe Schools (FEFP Earmark) [5]	90803						
Salary Bonus Outstanding Teachers in D and F Schools	94030		1.00 1.0				a
Student Transportation (FEFP Earmark)	90830						
Supplemental Academic Instruction (FEFP Earmark) [4]	91280						
Teacher Recruitment and Retention	93460				**		
Teacher Training	91290		x .				
Teachers Classroom Supply Assistance (FEFP Earmark)	97580						-
Voluntary Prekindergarten - School Year Program (3371)	96440			5.			
Voluntary Prekindergarten - Summer Program (3371)	96441	N					

[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.
[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[4] Expenditures for designated low-performing elementary schools, based on the state reading assessment, should be included in expenditures.
 [5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

Exhibit K-13

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

Exhibit K-14 DOE Page 22

For the Fiscal Year Ended						DOE Fage 22
	Sub- Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	dente di				0.00
Bottled Gas	421					0.00
Electricity	430		4			0.00
Heating Oil	440					0.00
Total		0.00	0.00	0.00	0.00	0.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: 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	0.00

	Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total	
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						2 N	
Buses	651		÷.				0.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS: Audiovisual Materials	621						0.00

	Sub- Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Sub- Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	
Food	570	
Commodities	580	

DISTRICT SCHOOL BOARD OF COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended

For the Fiscal Year Ended					DOLI	uge 2.
	Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	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		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		Aug. 1: 5.1.		-	0.00
Total Other Program Salaries		0.00	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		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		0.00
TOTAL		0.00	0.00	0.00		0.00
Touth a day (used for aloggroup instruction)	Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total	
Textbooks (used for classroom instruction)		100	<u>ν</u> 2ν		1000	0.00
Textbooks (Function 5000)	520					0.00

Exhibit K-14

SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fiscal Year Ended

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
Instruction:								
Basic	5100						18	0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400		1.12					0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Object Number	Amount
Expenditures:		
General Fund	390	
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	
Federal Economic Stimulus Special Revenue Funds	390	
Total Charter School Distributions		0.00

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended July 1,	Earnings	Expenditures	Unexpended June 30,
Earnings, Expenditures and Carryforward Amounts:				
Expenditure Program or Activity:	2 1			
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		P		
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			0.00	

.

VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM For the Fiscal Year Ended								Suppleme	DOE Page 25 ntal Schedule - Fund 100
		100	200	300	400	500	600	700	inter openediter i tind 100
VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:						15.			
Prekindergarten	5500								0.00
Student Personnel 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
Instructional-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	3							0.00
Food Services	7600				1	7 0000000000000000000000000000000000000			0.00
Central Services	7700	5							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							<u> </u>	0.00
Debt Service: (Function 9200)	710				X/////////////////////////////////////	X/////////////////////////////////////			0.00
Redemption of Principal	710				X/////////////////////////////////////				0.00
Interest	720							0.00	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.).

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DISTRICT SCHOOL BOARD OF COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

DISTRICT SCHOOL BOARD OF _____

____ COUNTY

SCHEDULE 3 SCHOOL PROGRAM COST REPORT GENERAL FUND____ SPECIAL REVENUE FUNDS_

Form PC-3

Exhibit K-16

DOE Page 26

NOTE: USE WHOLE DOLLARS ONLY.

REPORTING PERIOD: For the Fiscal Year Ended June 30, _____

REPORT NOT ACCEPTABLE WITH CENTS OR .00 DIRECT COSTS INDIRECT COSTS GENERAL FUND ONLY PROGRAM SALARIES EMPLOYEE PURCHASED MATERIALS OTHER CAPITAL SCHOOL DISTRICT **STAFF UNITS** TOTAL PROGRAM BENEFITS SERVICES * & SUPPLIES **EXPENSES** OUTLAY INDIRECT INDIRECT COSTS (X.XX) Transportation Food Service

SCHOOL INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS:

6100-Student Personnel Services	\$ 6200-Instructional Media Services	\$ 6300-Instr. & Curriculum Development	\$
6400-Instructional Staff Training	\$ 6500-Instructional-Related Technology	\$ 7300-School Administration	\$
7400-Facilities Acquisition	\$ 7700-Central Services	\$ 7900-Operation of Plant	\$
8100-Maintenance of Plant	\$ 8200-Administrative Technology Services	\$	

*Include Energy Services

DISTRICT SCHOOL BOARD OF _____

____ COUNTY

Form PC-4 Exhibit K-17 DOE Page 27

SCHEDULE 4 DISTRICT AGGREGATE PROGRAM COST REPORT GENERAL FUND_____ SPECIAL REVENUE FUNDS____

REPORTING PERIOD: For the Fiscal Year Ended June 30,

NOTE: USE WHOLE DOLLARS ONLY. REPORT NOT ACCEPTABLE WITH CENTS OR .00

DIRECT COSTS INDIRECT COSTS GENERAL FUND ONLY OTHER TOTAL SALARIES EMPLOYEE PURCHASED MATERIALS CAPITAL SCHOOL DISTRICT **STAFF UNITS** PROGRAM BENEFITS SERVICES * **EXPENSES** OUTLAY INDIRECT **INDIRECT** PROGRAM & SUPPLIES (X.XX) COSTS Transportation Food Service DISTRICT INDIRECT COST IS COMPOSED OF THE FOLLOWING FUNCTIONS: 6100-Student Personnel Svcs. \$ 6200-Instr. Media Svcs. 6300-Instr. & Curriculum Dev. \$ Recreational & Enrichment \$ 6400-Instr.Staff Training 6500-Instr.-Related Tech. \$ Others, Specify \$ 7100-Board \$ 7200-General Admin. \$ 7400-Facilities Acquisition 7500-Fiscal Svcs. \$ Nonprogram Capital Expenditure \$ Community Services 7700-Central Services \$ 7900-Operation of Plant Transfers \$ 8100-Maint. Of Plant Adjustment for Rounding \$ 8200-Admin. Tech. Services \$ TOTAL

*Include Energy Services

SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES 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 of Expenditures	Amount Provided to Subrecipients
United States Department of Agriculture	10.			
Total United States Department of Agriculture				
United States Department of Defense	12.			
Total United States Department of Defense				
United States Department of Justice	16.			
Total United States Department of Justice				
United States Department of Labor	17.			
Total United States Department of Labor				
United States Department of Transportation	20.			
Total United States Department of Transportation				
United States Department of Treasury	21.			
Total United States Department of Treasury				
Environmental Protection Agency	66.			
Total Environmental Protection Agency				
United States Department of Education	84.			
Total United States Department of Education				
United States Department of Health and Human Services	93.			
Total United States Department of Health and Human Services				
Corporation for National and Community Services	94.			
Total Corporation for National and Community Services				
United States Department of Homeland Security	97.			
Total United States Department of Homeland Security				
Total Expenditures of Federal Awards				