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

Rule 6A-1.0071

Effective November 2013

Exhibit K-1 DOE Page 1 Fund 100

	Account	
REVENUES	Number	
Federal Direct:	765	
Federal Impact, Current Operations	3121	-
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct Total Federal Direct	3199	0.04
	3100	0.00
Federal Through State and Local: Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	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	
Categoricals:	3323	
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	
School Recognition Funds	3361	
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools	3378	
Other State:	33.76	
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	0.0
Local:	3300	0.0
District School Taxes	3411	
Tax Redemptions	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	
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	- 20
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	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:	5117	
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	3494	
Impact Fees	3495	
	3496	
Rehinde of Prior Vegre Evnenditures	3497	
Refunds of Prior Year's Expenditures		
Collections for Lost, Damaged, and Sold Textbooks		
	3498 3499 3400	0.0

DISTRICT SCHOOL BOARD OF ____ COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) For the Fiscal Year Ended June 30, 2013

Exhibit K-1 DOE Page 2 Fund 100

the Fiscal Year Ended June 30, 2013						Fund 10			
	Account	100	200	300	400	500	600	700	Co. Tanan
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current: 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								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)					X/////////////////////////////////////				
Redemption of Principal	710				X/////////////////////////////////////			·	0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures					<u> </u>	X/////////////////////////////////////	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		0.00

Exhibit K-1 DOE Page 3 Fund 100

For the Fiscal Year Ended June 30, 2013		Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales 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	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change In Fund Balance		0.00
Fund Balance, July 1, 2012	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 Fund Balance, June 30, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF _____ COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES For the Fiscal Year Ended June 30, 2013

Exhibit K-2 DOE Page 4 Fund 410

For the Fiscal Year Ended June 30, 2013	Fund 410	
REVENUES	Account Number	
Federal Through State and Local:		
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	
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

DISTRICT SCHOOL BOARD OF ______COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued)

Exhibit K-2 DOE Page 5 Fund 410

	Account	
EXPENDITURES (Function 7600/9300)	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
Fund Balance, July 1, 2012	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 Fund Balance, June 30, 2013	2700	0.00

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 June 30, 2013

Exhibit K-3 DOE Page 6 Fund 420

For the Fiscal Year Ended June 30, 2013		Fund 420
REVENUES	Account Number	
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
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: 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	
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

COUNTY

DISTRICT SCHOOL BOARD OF _____ COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the Fiscal Year Ended June 30, 2013

Exhibit K-3 DOE Page 7 Fund 420

Tor the Fiscar Fear Ended state 50, 2015									1 unu 420
EVALUACION DE LA COMPANION DE	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:		Salaties	Denetits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000				V				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		Γ						0.00
Fiscal Services	7500								0.00
Food Services	7600						7		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	I							0.00
Capital Outlay;			X/////////////////////////////////////						
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures	110-11	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/////////////////////////////////////				0.00

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2013

For the Fiscal Year Ended June 30, 2013		
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sales 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		0.00
Fund Balance, July 1, 2012	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 Fund Balance, June 30, 2013	2700	0.00

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

REVENUES	Account	State Fiscal Stabilization	Targeted ARRA	Other ARRA	ARRA	Education Jobs Act	DOE Page
REVENUES	Number	Funds 431	Stimulus Funds 432	Stimulus Grants 433	Race to the Top 434	435	Totals
Federal Direct:							
Workforce Investment Act	3170						0.00
Community Action Programs	3180			U			0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199			1			0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State:					. Darbas bas bas bas bas bas	Marie de restreta en contra de	
Vocational Education Acts	3201		1 77	18. 12. 12. 12. 12. 12. 12. 12.			0.00
State Fiscal Stabilization Funds - K-12	3210						0.00
State Fiscal Stabilization Funds - Workforce	3211						0.00
State Fiscal Stabilization Funds - VPK Program	3212						0.00
Race to the Top	3214						0.00
Education Jobs Act	3215						0.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240						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	0.00	0.00
State:							
Other Miscellaneous State Revenues	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
Local:							
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
Refunds of Prior Year's Expenditures	3497						0.00
Total Local	3400	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

DISTRICT SCHOOL BOARD OF

_ COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued) For the Fiscal Year Ended June 30, 2013

Exhibit K-4 DOE Page 9 Fund 431

Tor the Fiscal Tear Effect Julie 50, 2015									Fund 431
Marine and Marine and	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:						7			
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200				1				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			1.0					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				A				0.00
Capital Outlay:					X/////////////////////////////////////	X/////////////////////////////////////			
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				X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////			0.00

COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)

For the Fiscal Year Ended June 30, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loans 3720 Sales of Capital Assets 3730 3740 Loss Recoveries 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 0.00 Fund Balance, July 1, 2012 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 Fund Balance, June 30, 2013 2700 0.00

Exhibit K-4 DOE Page 9 Fund 431 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 June 30, 2013

Exhibit K-4 DOE Page 10 Fund 432

Tot the Figure Four Ended valle 30, 2013		100	200	300	400	500	600	700	Fund 43.
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:							*		
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					1			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			4					0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200		11 -	4		1			0.00
Community Services	9100			transfer out	Later and the second			L 4	0.00
Capital Outlay:	The state of								
Facilities Acquisition and Construction	7420					X/////////////////////////////////////			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		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		<i>X////////////////////////////////////</i>	X/////////////////////////////////////	X//////////X	//////////////////////////////////////		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 June 30, 2013		
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sales 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)	010	
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		0.00
Fund Balance, July 1, 2012	2800	
Adjustments to Fund Balance	2891	-
Ending Fund Balance:		40
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	0.00

Exhibit K-4 DOE Page 10 Fund 432 DISTRICT SCHOOL BOARD OF

COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued) For the Fiscal Year Ended June 30, 2013

Exhibit K-4 DOE Page 11 Fund 433

For the Fiscal Teal Effect Jule 30, 2013								runa 433
and the second second second second	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 Personnel Services	6100				14			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							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			Constitution and an arrange	Contraction of			0.00
Capital Outlay:					X/////////////////////////////////////			
Facilities Acquisition and Construction	7420					X/////////////////////////////////////		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				X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////		0.00

DISTRICT SCHOOL BOARD OF _____COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fiscal Year Ended June 30, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sales 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		0.00
Fund Balance, July 1, 2012	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 Fund Balance, June 30, 2013	2700	0.00

DISTRICT SCHOOL BOARD OF _____ COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued) For the Fiscal Year Ended June 30, 2013

Exhibit K-4 DOE Page 12 Fund 434

For the Fiscal Year Ended June 30, 2013	The second	100	200	300	400	500	600	700	Fund 434
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
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								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					A TOTAL A TOTAL A TOTAL A		t	0.00
Capital Outlay: Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300					XIIIIIIII			0.00
Total Expenditures		0.00	A Victorial Company of the Company o		district and the second	0.00	0.0	The state of the s	0.00
Excess (Deficiency) of Revenues over Expenditures		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	14/////////////////////////////////////	· · · · · · · · · · · · · · · · · · ·	**********			XIIIIIIIII	0.00

COUNTY

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

For the Fiscal Year Ended June 30, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loans 3720 Sales 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 0.00 9700 Total Other Financing Sources (Uses) 0.00 Net Change in Fund Balance 0.00 Fund Balance, July 1, 2012 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 Fund Balance, June 30, 2013 2700 0.00

Exhibit K-4 DOE Page 12 Fund 434 DISTRICT SCHOOL BOARD OF

COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT (Continued) For the Fiscal Year Ended June 30, 2013

Exhibit K-4 DOE Page 13 Fund 435

To the Hear Fear Ended June 50, 2015									Fund 435
EVENTATION	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 Personnel Services	6100								0.00
Instructional Media Services	6200							H	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							3 - 4 1	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							h= +6	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			FA. D. A. WALLEY	Manage Carl agreement				0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						<u> </u>		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			X/////////////////////////////////////		X/////////////////////////////////////	X/////////////////////////////////////		XIIIIIIIIII	0.00

Exhibit K-4 DOE Page 13 Fund 435

DISTRICT SCHOOL BOARD OF _____ COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT (Continued)

For the Fiscal Year Ended June 30, 2013		
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sales 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		0.00
Fund Balance, July 1, 2012	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 Fund Balance, June 30, 2013	2700	0.00

____COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS For the Fiscal Year Ended June 30, 2013

Exhibit K-5 DOE Page 14 Fund 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
The second secon	Account	100
EXPENDITURES	Account	

Olits, Orants, and Bequests	3440								
Other Miscellaneous Local Sources	3495]						
Total Local	3400	0.00	1						
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:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300					17			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								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	on the second of the second		D. State Company of the Company of t	T	A. C.			0.00
Capital Outlay: Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300			XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII					0.00
Total Expenditures		0.00	0.00	0.00	1 0.00	0.00 1	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures				XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII			XIIIIIIIIII	0.00

DISTRICT SCHOOL BOARD OF _

___ COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS For the Fiscal Year Ended June 30, 2013

For the Fiscal Year Ended June 30, 2013		
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	
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, July 1, 2012	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 Fund Balance, June 30, 2013	2700	0.00

ESE 348

Exhibit K-5 DOE Page 14 Fund 490 DISTRICT SCHOOL BOARD OF _

COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS For the Fiscal Year Ended June 30, 2013

Exhibit K-6

	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	DOE Page 1 Totals
REVENUES									
Federal:	4.35								
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State: CO & DS Withheld for SBE COBI Bonds	3322								0.00
SBE/COBI Bond Interest	3326								0.00
Racing Commission Funds	3341								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	
Local:	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
District Debt Service Taxes	3412								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
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							1	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	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		3,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service (Function 9200) Redemption of Principal	710								0,00
Interest	720								0.00
Dues and Fees	730								0.00
Miscellaneous	790								
Total Expenditures	770	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

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

Exhibit K-6 DOE Page 15

For the Fiscal Year Ended June 30, 2013 District Other Debt ARRA Economic Stimulus SBE/COBI Special Act Section 1011.14/1011.15 Motor Vehicle Account Debt Service Totals Revenue Bonds Bonds Service Bonds Bonds F.S. Loans Number 230 240 250 290 299 210 220 OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE 0.00 3710 Issuance of Bonds 0.00 3791 Premium on Sale of Bonds 0.00 891 Discount on Sale of Bonds (Function 9299) 0.00 3750 Proceeds of Lease-Purchase Agreements 0.00 3793 Premium on Lease-Purchase Agreements 0.00 Discount on Lease-Purchase Agreements (Function 9299) 893 0.00 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 0.00 Payments to Refunded Bonds Escrow Agent (Function 9299) 761 0.00 Refunding Lease-Purchase Agreements 3755 0.00 3794 Premium on Refunding Lease-Purchase Agreements 0.00 Discount on Refunding Lease-Purchase Agmnts (Function 9299) 894 0.00 Payments to Refunded Lease-Purchase Escrow Agent (Function 9299) 762 Transfers In: 0.00 3610 From General Fund 0.00 From Capital Projects Funds 3630 0.00 3640 From Special Revenue Funds 0.00 3650 Interfund 0.00 3660 From Permanent Funds 0.00 3670 From Internal Service Funds 0.00 3690 From Enterprise Funds 0.00 0.00 0.00 3600 0.00 0.00 0.00 0.00 0.00 Total Transfers In Transfers Out: (Function 9700) 0.00 To General Fund 910 0.00 930 To Capital Projects Funds 0.00 To Special Revenue Funds 940 0.00 950 Interfund 0.00 960 To Permanent Funds 0.00 970 To Internal Service Funds 0.00 To Enterprise Funds 990 0.00 0.00 0.00 0.00 0.00 0.00 0.00 9700 0.00 Total Transfers Out 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 0.00 Net Change in Fund Balances 0.00 2800 Fund Balances, July 1, 2012 0.00 2891 Adjustments to Fund Balances Ending Fund Balance: 0.00 2710 Nonspendable Fund Balance 0.00 2720 Restricted Fund Balance 0.00 2730 Committed Fund Balance 0.00 2740 Assigned Fund Balance 0.00 2750 Unassigned Fund Balance 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2700 Total Fund Balances, June 30, 2013

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

Exhibit K-7

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	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	DOE Page Totals
Federal:												
Miscellaneous Federal Direct	3199											0.0
Miscellaneous Federal Through State	3299											0.0
State:												
CO&DS Distributed	3321											0.0
Interest on Undistributed CO&DS	3325											0.0
Racing Commission Funds	3341											0.0
Public Education Capital Outlay (PECO)	3391											0.0
Classrooms First Program	3392											0.0
School Infrastructure Thrift Program Act	3393											0.0
Effort Index Grants	3394											0.0
Smart Schools Small County Assistance Program	3395											0.0
Class Size Reduction Capital Outlay	3396											0.0
Charter School Capital Outlay Funding	3397											0.0
Other Miscellaneous State Revenues	3399											0.0
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Local:								- 1000			377	
District Local Capital Improvement Tax	3413											0.0
County Local Sales Tax	3418											0.0
School District Local Sales Tax	3419									*		0.0
Tax Redemptions	3421											0.0
Payment in Lieu of Taxes	3422											0.0
Excess Fees	3423											0.0
Interest on Investments	3431											0.0
Gain on Sale of Investments	3432											0.0
Net Increase (Decrease) in Fair Value of Investments	3433		19									0.0
Gifts, Grants, and Bequests	3440											0.0
Other Miscellaneous Local Sources	3495											0.0
Impact Fees	3496											0.0
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
EXPENDITURES						7.11		3,00	0.00	0.00	0.00	0,0
Capital Outlay (Function 7400) Library Books	610											0.0
Audiovisual Materials	620					- 4						0.0
Buildings and Fixed Equipment	630			1								0.0
Furniture, Fixtures, and Equipment	640	1										0.0
Motor Vehicles (Including Buses)	650											0.0
Land	660											0.0
Improvements Other Than Buildings	670											0.0
Remodeling and Renovations	680											0.0
Computer Software	690											0.00
Debt Service (Function 9200)												0.0
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730											
Miscellaneous	790											0.0
Total Expenditures	190	0,00	0.00	0,00	0.00	0.00	6.00	0.00		1 2 2 2	8.44	0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	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 (Continued)
For the Fiscal Year Ended June 30, 2013

Exhibit K-7

		V-27		I consider the second				Nonvoted Cap.				DOE Page
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	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	Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710									1000		0.0
Premium on Sale of Bonds	3791											0.0
Discount on Sale of Bonds (Function 9299)	891											0.0
Proceeds of Lease-Purchase Agreements	3750											0.0
Premium on Lease-Purchase Agreements	3793										48	0.0
Discount on Lease-Purchase Agreements (Function 9299)	893											0.0
Loans	3720											0.0
Sale of Capital Assets	3730											0.0
Loss Recoveries	3740											0.0
Proceeds of Forward Supply Contract	3760											0.0
Proceeds from Special Facility Construction Account	3770											0.0
Transfers In:												
From General Fund	3610											0.0
From Debt Service Funds	3620											0.0
From Special Revenue Funds	3640											0.0
Interfund	3650											0.0
From Permanent Funds	3660											0.0
From Internal Service Funds	3670											0.0
From Enterprise Funds	3690											0.0
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Out: (Function 9700)									1111	711.7	7107	0.0
To General Fund	910											0.0
To Debt Service Funds	920											0.0
To Special Revenue Funds	940											0.0
Interfund	950											0.0
To Permanent Funds	960											0.0
To Internal Service Funds	970											0.0
To Enterprise Funds	990											0.0
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		0.0
Fund Balances, July 1, 2012	2800									9100	0.00	0.0
Adjustments to Fund Balances	2891											0.0
Ending Fund Balance:	100											0.0
Nonspendable Fund Balance	2710											0.0
Restricted Fund Balance	2720											0.0
Committed Fund Balance	2730						1					0.0
Assigned Fund Balance	2740						1					0.0
Unassigned Fund Balance	2750											0.0
Total Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.0

COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND

For the Fiscal Year Ended June 30, 2013

EXPENDITURES

Federal Direct

State Sources

Local Sources

Current: Instruction

Total Revenues

Student Personnel Services

Instructional Media Services

Instruction and Curriculum Development Services

Account REVENUES Number 3100 Federal Through State and Local 3200 3300 3400

Account

Number

5000

6100

6200

6300

0.00

200

Employee

Benefits

100

Salaries

DOE Page 1 Fund 00					
	700	600	500	400	300
Totals	Other	Capital Outlay	Materials and Supplies	Energy Services	urchased Services
0.00					
0.00					
0.00					
0.00					
0.00					
0.00					
0.00					
0.00					
0.00					
0.00	-	-			

Exhibit K-8

distruction and Curriculan Development Services	0300								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								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			1 7					0.00
Community Services	9100		I de la constanta de la consta	The state of the s					0.00
Capital Outlay:			XIIIIIIIIIIII	XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	XIIIIIIIIIIIIII	XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	//	111111111111111111111111111111111111111	0.00
Facilities Acquisition and Construction	7420		X/////////////////////////////////////	X/////////////////////////////////////	X	X/////////////////////////////////////			0.00
Other Capital Outlay	9300						<i>//</i>	\(\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	0.00
Debt Service: (Function 9200)						X////////////////////////////////////	//X///////////////////////////////////		0.00
Redemption of Principal	710	V	X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////	X/////////////////////////////////////		1	0.00
Interest	720							1	0.00
otal Expenditures		0.00	0.00	0.00	0.00	0.0	0 00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures			XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	WIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	WIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII		Million Million	0.00

DISTRICT SCHOOL BOARD OF _

COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND For the Figeal Year Ended June 30, 2013

NAME AND DESCRIPTIONS	CANAL WAY
3730	
3740	
3610	
3620	
3630	
3640	
3670	
3690	
3600	0.00
910	
920	
930	
940	
970	
990	
9700	0.00
	0.00
	0.00
2800	
2891	
2710	
2720	
2730	
2740	
2750	
2700	0.00
	3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 990 9700 2800 2891 2710 2720 2730 2740 2750

ESE 348

Exhibit K-8 DOE Page 18 Fund 000 COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2013

Exhibit K-9

For the Fiscal Year Ended June 30, 2013						DOE Page 19			
OPERATING REVENUES	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance – Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
Charges for Services	3481					190			0.00
Charges for Sales	3482					no constitution of the con			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								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								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)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432				2-2-2				0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								
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)	010	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		0.00	0.00	0.00	0.50	0.00	0,00	0.00	0.00
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650						, a =		0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In Transfers Out: (Function 9700)	3600	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	930								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
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, July 1, 2012	2880				2.00	5,00	5.00	V.VV	0.00
Adjustments to Net Position	2896					3332			0.00
Net Position, June 30, 2013	2780						17		0.00

COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS

Exhibit K-10 DOE Page 20

For the Fiscal Year Ended June 30, 2013

OPERATING REVENUES	Account Number	Self-Insurance	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								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								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)									
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					i			0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)	010	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:	11000								
From General Fund	3610						- 1		0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								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
Transfers Out: (Function 9700)	- TA 1								
To General Fund	910								0.00
To Debt Service Funds	920	7							0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	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	1.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2012	2880	3.00	3.00	3.00	2.00	0.00	2.00	0.00	0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780								0.00

Exhibit K-11 DOE Page 21 Fund 891

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

June 30, 2013

June 30, 2013					Fund 891
ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
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: 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				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				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

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Exhibit K-12 DOE Page 22

June 30, 2013								Fund 60
	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310			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 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	0.00
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		Treatment and and and	0.00				
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0,00	0.00

^[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2013, including discounts and premiums.

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

Salary Bonus Outstanding Teachers in D and F Schools

Supplemental Academic Instruction (FEFP Earmark) [5]

Voluntary Prekindergarten - School Year Program (3371)

Voluntary Prekindergarten - Summer Program (3371)

School Recognition Funds (3361)

Teacher Recruitment and Retention

Student Transportation (FEFP Earmark)

Teacher Training

For the Fiscal Year Ended June 30, 2013

Exhibit K-13 DOE Page 23

CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [3]	Expenditures	Flexibility [4]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2012	To DOE	2012-13	2012-13	2012-13	June 30, 2013
Class Size Reduction Operating Funds (3355)	94740						
Class Size Reduction Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800						
Excellent Teaching (3363)	90570						
Florida Teachers Lead Program (FEFP Earmark)	97580						
Instructional Materials (FEFP Earmark) [1]	90880						
Library Media (FEFP Earmark) [1]	90881						
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803						

[1]	Report the Library Media por	rtion of the Instructional	Materials allocation under	the line "Library Media."
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^[2] Combine all programs funded from the Safe Schools allocation under one line, "Safe Schools."

94030

92040

91280

93460

91290

90830

96440

96441

^[3] Include both state and local revenue sources. Revenue should agree to the FEFP Fourth Calculation allocation.

^[4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

^[5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.

For the Fiscal Year Ended June 30, 2013						DOE Page 24
	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					0.00
Bottled Gas	421					0.00
Electricity	430					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	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						7.74
Buses	651					0.00
EXPENDITURES FOR AUDIOVISUAL MATERIALS: Audiovisual Materials	621					0.00

	Sub- Object	General Fund	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311					0.00
Subrecipient awards greater than \$25,000	312					0.00
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

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

For the Fiscal Year Ended June 30, 2013

	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				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

Textbooks (used for classroom instruction)	Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (Function 5000)	520				0.00

Exhibit K-14 DOE Page 26

SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION

For the Fiscal Year Ended June 30, 2013

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
Instruction;								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Education Instruction	5300							0.00
Adult General Instruction	5400							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

Charter School Distributions - Object 390 (Distributions to charter schools are 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, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013
Earnings, Expenditures, and Carryforward Amounts:				
Expenditure Program or Activity:			T	
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			7	
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services			1	
Student Services				
Consultants			1	
Other				
Total Expenditures			0.00	

For the Fiscal Year Ended June 30, 2013

Exhibit K-15 DOE Page 27

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1]	11	100	200	300	400	500	600	700	lental Schedule - Fund 10
GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee Purchased Energy Salaries Benefits Services Services	Materials and Supplies	Capital Outlay	Other	Totals		
Turrent:									
Prekindergarten Instruction	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							Jen and	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

8100

8200

9100

7420

9300

710

720

0.00

0.00

0.00

0.00

0.00

COUNTY

Interest

Total Expenditures

Maintenance of Plant

Community Services

Other Capital Outlay

Debt Service: (Function 9200) Redemption of Principal

Capital Outlay:

Administrative Technology Services

Facilities Acquisition and Construction

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