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

DISTRICT SCHOOL BOARD OF COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2011

Exhibit K-1 DOE Page 1

For the Fiscal Year Ended June 30, 2011	Account	Fund
	Number	
REVENUES	- Withington	***************************************
Federal Direct;		
Federal Impact, Current Operation	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
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 Loca	3200	0.
Florida Education Finance Program		
Workforce Development	3310	
Workforce Development Capitalization Incentive Grant	3315	
Workforce Education Performance Incentive	3316	
Adults with Disabilities	3317	
CO&DS Withheld for Administrative Expense	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:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	
Other Miscellaneous State Revenue	3399	
Total State	3300	0.0
ocal:		
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	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees Other Student Fees	3468	
Preschool Program Fees	3469	
Pre-K Early Intervention Fees	3471	
chool Age Child Care Fees	3472 3473	
Other School, Course and Class Fees	3479	
discellaneous Local;	3479	
Bus Fees	3491	
Transportation Services-School Activities	3492	
Sale of Junk		
Receipt of Federal Indirect Cost Rate	3493 3494	
Other Miscellaneous Local Sources		
Impact Fees	3495	3
Refunds of Prior Year's Expenditures	3496 3497	
Collections for Lost, Damaged and Sold Textbooks	3497	
Receipt of Food Service Indirect Costs	3499	
otal Local	3400	0.00
al Revenues	3000	0.00

RULE 6A-1.0071 FORM ESE 348

EFFECTIVE: 2/1/2012

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

DOE Page 2 Fund 100

		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
WANTE TO PER CONTROL OF THE CONTROL	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES Current:									
Instruction	5000								0.0
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300								0.0
Instructional Staff Training Services	6400								0.0
Instruction Related Technology	6500								0.00
School Board	7100								0.0
General Administration	7200								0.00
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.0
Food Services	7600								0.0
Central Services	7700								0.0
Pupil Transportation Services	7800								0.0
Operation of Plant	7900								0.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.0
Community Services	9100								0.0
Capital Outlay: Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.0
Debt Service: (Function 9200)									
Redemption of Principal	710				<i>X////////////////////////////////////</i>	Y			0.0
Interest	720								0.0
Cotal Expenditures		0.00	0.00	0.00		0.00	0.00	0.00	0.0
Excess (Deficiency) of Revenues Over Expenditures			X/////////////////////////////////////		X/////////////////////////////////////			X/////////////////////////////////////	0.00

Exhibit K-1 DOE Page 3 Fund 100

For the Fiscal Year Ended June 30, 2011	T T	Fund 100
	Account	
	Number	
OTHER FINANCING SOURCES (USES)		
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 Transfers out	7700	0.00
Total Other Financing Sources (Uses)		0.00
Total Other Financing Sources (Cses)		0.00
Net Change In Fund Balance		0.00
	2800	0.00
Fund Balance, July 1, 2010		
Adjustments to Fund Balance	2891	
Ending Fund Balance:	2710	
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, 2011	2700	0.00

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

Exhibit K-2 DOE Page 4 **Fund 410**

For the Fiscal Year Ended June 30, 2011		Fund 410
	Account	
	Number	
REVENUES		
Federal Through State and Local:		
School Lunch Reimbursement	3261	_
School Breakfast Reimbursement	3262	_
After School Snack Reimbursement	3263	
Child Care Food Program	3264	_
USDA Donated Foods	3265	
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Service Revenues	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	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

For the Fiscal Year Ended June 30, 2011		Fund 410
	Account Number	
EXPENDITURES (Function 7600/9300)	T (WING OT	
Salaries	100	
Employee Benefits	200	
Purchased Services	300	
Energy Services	400	
Materials and Supplies	500	
Capital Outlay	600	
Other Expenses	700	
Other Capital Outlay (Function 9300)	600	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	
Proceeds from 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, 2010	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, 2011	2700	0.00

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

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

Funds - Other Federal Programs For the Fiscal Year Ended June 30, 2011	DOE Page 6 Fund 420	
	Account	
	Number	
REVENUES		
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	
Math and Science Partnerships, Title II Part B	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act	3230	
Elementary and Secondary Education Act, Title I	3240	
Adult General Education	3251	
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	
Federal Through Local	3280	
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State:		
Other Miscellaneous State Revenue	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	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	0.00

DOE Page 7
Fund 420

For the Fiscal Teal Ended Julie 50, 2011	1					I	I	1	Fullu 420
		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil 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
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

Fund 420

OTHER FINANCING SOURCES (USES)		Totals
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, 2010	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, 2011	2700	0.00

Exhibit K-4 DOE Page 8

For the Fiscal	Year Ended June 30, 2011	

For the Fiscal Year Ended June 30, 2011							DOE Page 8
	Account Number	ARRA State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
REVENUES							
Federal Direct:							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						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	0.00	0.00
Federal Through State:							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds – K-12	3210						0.00
State Fiscal Stabilization Funds – Workforce	3211						0.00
State Fiscal Stabilization Funds – VPK	3212						0.00
Excellent Teaching	3213						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 Revenue	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
Refund 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

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

Exhibit K-4 DOE Page 9 Fund 431

For the Fiscal Teal Ended Julie 50, 2011									Fullu 431
		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil 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
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710			<i>X////////////////////////////////////</i>					0.00
Interest	720								0.00
Total Expenditures		0.00	0.00		0.00		0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

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, 2011

For the Fiscal Year Ended June 30, 2011	1	
OTHER FINANCING SOURCES (USES)		Totals
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, 2010	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, 2011	2700	0.00

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

Exhibit K-4 DOE Page 10 Fund 432

For the Fiscal Teal Ended Julie 50, 2011									Fullu 432
		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil 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
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710			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				X/////////////////////////////////////				<i>X////////////////////////////////////</i>	0.00

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, 2011	1	
OTHER FINANCING SOURCES (USES)		Totals
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, 2010	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, 2011	2700	0.00

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

Exhibit K-4 DOE Page 11 **Fund 433**

For the Fiscal Year Ended June 30, 2011 100 300 500 200 400 600 700 Employee Purchased Energy Materials Capital Other Account Number Salaries Benefits Services Services and Supplies Outlay Expenses Totals EXPENDITURES Current: Instruction 5000 0.00 6100 0.00 Pupil Personnel Services 6200 0.00 Instructional Media Services Instruction and Curriculum Development Services 6300 0.00 6400 0.00 Instructional Staff Training Services Instruction Related Technology 6500 0.00 7100 Board 0.00 General Administration 7200 0.00 School Administration 7300 0.00 Facilities Acquisition and Construction 7410 0.00 7500 0.00 Fiscal Services Food Services 7600 0.00 7700 0.00 Central Services Pupil Transportation Services 7800 0.00 Operation of Plant 7900 0.00 8100 0.00 Maintenance of Plant 8200 0.00 Administrative Technology Services Community Services 9100 0.00 Capital Outlay: 0.00 Facilities Acquisition and Construction 7420 Other Capital Outlay 9300 0.00 Debt Service: (Function 9200) Redemption of Principal 710 0.00 720 0.00 Interest 0.00 0.00 **Total Expenditures** 0.00 0.00 0.00 0.00 0.00 0.00 Excess (Deficiency) of Revenues over Expenditures

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

OTHER FINANCING SOURCES (USES)		Totals
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, 2010	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, 2011	2700	0.00

COUNTY

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

Exhibit K-4 DOE Page 12

For the Fiscal Year Ended June 30, 2011 **Fund 434** 100 300 400 500 200 600 700 Employee Purchased Energy Materials Capital Other Account Number Salaries Benefits Services Services and Supplies Outlay Expenses Totals EXPENDITURES Current: Instruction 5000 0.00 6100 Pupil Personnel Services 0.00 6200 0.00 Instructional Media Services Instruction and Curriculum Development Services 6300 0.00 6400 0.00 Instructional Staff Training Services Instruction Related Technology 6500 0.00 7100 Board 0.00 General Administration 7200 0.00 School Administration 7300 0.00 7410 Facilities Acquisition and Construction 0.00 7500 0.00 Fiscal Services Food Services 7600 0.00 7700 0.00 Central Services Pupil Transportation Services 7800 0.00 Operation of Plant 7900 0.00 8100 0.00 Maintenance of Plant 8200 Administrative Technology Services 0.00 Community Services 9100 0.00 Capital Outlay: 7420 0.00 Facilities Acquisition and Construction Other Capital Outlay 9300 0.00 Debt Service: (Function 9200) Redemption of Principal 710 0.00 720 0.00 Interest 0.00 0.00 **Total Expenditures** 0.00 0.00 0.00 0.00 0.00 Excess (Deficiency) of Revenues over Expenditures

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

For the Fiscal Year Ended June 30, 2011	T	
OTHER FINANCING SOURCES (USES)		Totals
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, 2010	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, 2011	2700	0.00

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)

Exhibit K-4 DOE Page 13 Fund 435

For the Fiscal Year Ended June 30, 2011									Fund 435
		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil 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
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00		0.00		0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)

OTHER FINANCING SOURCES (USES)		Totals
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, 2010	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, 2011	2700	0.00

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

Exhibit K-5 DOE Page 14 **Fund 490**

Tor the Fiscar Tear Effect June 30, 2011		
	Account	
	Number	
REVENUES		
Federal Through Local	3280	
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	0.00
Total Revenues	3000	0.00
EXPENDITURES		
Current:	5000	
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction Fiscal Services	7410	
	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:	7.120	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	0.00
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)	2-10	
Loss Recoveries	3740	
Loss Recoveries Transfers In:		
Loss Recoveries Transfers In: From General Fund	3610	
Loss Recoveries Transfers In: From General Fund From Debt Service Funds	3610 3620	
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3610 3620 3630	
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3610 3620 3630 3650	
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3610 3620 3630 3650 3660	
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3610 3620 3630 3650 3660 3670	
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3610 3620 3630 3650 3660 3670 3690	
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3610 3620 3630 3650 3660 3670	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3610 3620 3630 3650 3660 3670 3690 3600	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund	3610 3620 3630 3650 3660 3670 3690 3600	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990	
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990	0.00 0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2010	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00 0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2010 Adjustments to Fund Balance	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990 9700	0.00 0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2010	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700	0.00 0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance: Nonspendable Fund Balance	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00 0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance: Nonspendable Fund Balance Restricted Fund Balance	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00 0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance: Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance Committed Fund Balance	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00 0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance: Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance Committed Fund Balance Assigned Fund Balance	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720 2730 2740	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2010 Adjustments to Fund Balance Ending Fund Balance Restricted Fund Balance Committed Fund Balance Assigned Fund Balance Unassigned Fund Balance Unassigned Fund Balance	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720 2730	0.00
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance: Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance Committed Fund Balance Assigned Fund Balance Committed Fund Balance	3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720 2730 2740	0.00 0.00

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, 2011

SBE/COBI Section 1011.14/1011.15 Special Act Motor Vehicle District Other Debt ARRA Economic Stimulus Account Bonds Bonds F.S. Loans Revenue Bonds Bonds Service Debt Service 220 230 240 250 290 299 Number 210 Totals REVENUES Federal: Miscellaneous Federal Direct 3199 0.00 3299 Miscellaneous Federal Through State 0.00 State: CO & DS Distributed 3321 0.00 CO & DS Withheld for SBE/COBI Bonds 3322 0.00 Cost of Issuing SBE/COBI Bonds 3324 0.00 Interest on Undistributed CO&DS 3325 0.00 SBE/COBI Bond Interest 3326 0.00 Racing Commission Funds 3341 0.00 Other Miscellaneous State Revenue 3399 0.00 Total State Sources 3300 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Local: District Interest and Sinking Taxes 3412 0.00 Local Sales Tax 3418 0.00 Tax Redemptions 3421 0.00 Payment in Lieu of Taxes 3422 0.00 Excess Fees 3423 0.00 3431 Interest on Investments 0.00 Gain on Sale of Investments 3432 0.00 Net Increase (Decrease) in Fair Value of Investments 3433 0.00 Gifts, Grants, and Bequests 3440 0.00 Miscellaneous Local Revenues 3495 0.00 Impact Fees 3496 0.00 Refunds of Prior Year Expenditures 3497 0.00 3400 Total Local Sources 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3000 0.00 0.00 0.00 0.00 0.00 Total Revenues 0.00 0.00 0.00 **EXPENDITURES (Function 9200)** Redemption of Principal 710 0.00 Interest 720 0.00 Dues and Fees 730 0.00 Miscellaneous Expenses 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 15

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, 2011

DOE Page 15 SBE/COBI Section 1011.14/1011.15 Special Act Motor Vehicle District Other Debt ARRA Economic Stimulus Account Bonds Bonds F.S. Loans Revenue Bonds Bonds Service Debt Service 230 240 250 290 299 Number 210 220 Totals OTHER FINANCING SOURCES (USES) Sale of Bonds 3710 0.00 Premium on Sale of Bonds 3791 0.00 Proceeds of Refunding Bonds 3715 0.00 Premium on Refunding Bonds 3792 0.00 Proceeds of Loans 3720 0.00 Proceeds of Certificates of Participation 3750 0.00 Premium on Certificates of Participation 3793 0.00 Proceeds of Forward Supply Contract 3760 0.00 Payments to Refunded Bond Escrow Agent (Function 9299) 760 0.00 Discounts on Sale of Bonds (Function 9299) 891 0.00 Discounts on Refunding Bonds (Function 9299) 892 0.00 Discounts on Certificates of Participation (Function 9299) 893 0.00 Fransfers In: 3610 0.00 From General Fund 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 Internal Service Funds 3670 0.00 From Enterprise Funds 3690 0.00 Total Transfers In 3600 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Transfers Out: (Function 9700) To General Fund 910 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 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 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Fund Balances, July 1, 2010 2800 0.00 Adjustments to Fund Balances 2891 0.00 Ending Fund Balance: Nonspendable Fund Balance 2710 0.00 Restricted Fund Balance 2720 0.00 Committed Fund Balance 2730 0.00 2740 0.00 Assigned Fund Balance Unassigned Fund Balance 2750 0.00 Total Fund Balances, June 30, 2011 2700 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

Exhibit K-6

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

Exhibit K-7 DOE Page 16

For the Fiscal Year Ended June 30, 2011 Other Capital Outlay Capital Outlay Bond Issues Special Act Bonds 1011.14/1011.15 F.S. Public Education District and Capital Improvement Capital ARRA Economic Stimulus Accoun (COBI) (Racetrack) Loans Capital Outlay (PECO) Bonds Debt Service Funds Section 1011.71(2) F.S. Voted Capital Improvemen Projects Capital Projects 310 350 320 330 340 360 370 380 390 399 Totals REVENUES Federal: 3199 Miscellaneous Federal Direct 0.00 Miscellaneous Federal Through State 3299 0.00 CO&DS Distributed 0.00 Interest on Undistributed CO&DS 3325 0.00 SBE/COBI Bond Interest 3326 0.00 3341 0.00 Racing Commission Funds Public Education Capital Outlay (PECO) 3391 0.00 3392 0.00 Classrooms First Program School Infrastructure Thrift Program 3393 0.00 Effort Index Grant 3394 0.00 Smart Schools Small County Assistance Program 3395 0.00 0.00 3396 Class Size Reduction/Capital Funds 3397 0.00 Charter School Capital Outlay Funding Other Miscellaneous State Revenue 3399 0.00 3300 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total State Sources 0.00 3413 District Local Capital Improvement Tax 0.00 Local Sales Tax 3418 0.00 3421 0.00 Tax Redemptions 3431 0.00 Interest on Investments 3432 0.00 Gain on Sale of Investments Net Increase (Decrease) in Fair Value of Investments 3433 0.00 Gifts, Grants, and Bequests 3440 0.00 3495 0.00 Miscellaneous Local Sources Impact Fees 3496 0.00 3400 0.00 0.00 0.00 Total Local Sources 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3000 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Revenues EXPENDITURES (Function 7400) 0.00 Library Books 610 Audio-Visual Materials (Non-consumable) 620 0.00 630 0.00 Buildings and Fixed Equipment Furniture, Fixtures and Equipment 640 0.00 650 0.00 Motor Vehicles (Including Buses) Land 660 0.00 Improvements Other than Buildings 670 0.00 680 0.00 Remodeling and Renovations 690 0.00 Computer Software Debt Service (Function 9200) Redemption of Principal 710 0.00 720 0.00 Interest 730 0.00 Dues and Fees Miscellaneous Expenses 790 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Expenditures 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 0.00 0.00 0.00

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) For the Fiscal Year Ended June 30, 2011

Exhibit K-7 DOE Page 17

For the Fiscal Year Ended June 30, 2011				0 - 1011 14/1011 15				1	1	0.1		DOE Page 17
		Capital Outlay Bond Issues	Special Act Bonds	Section 1011.14/1011.15 F.S.	Public Education Capital	District	Capital Outlay and Debt	Capital Improvement		Other Capital	ARRA Economic Stimulus	
A	Account	(COBI)	(Racetrack)	Loans	Outlay (PECO)	Bonds	Service Funds	Section 1011.71(2) F.S.	Voted Capital Improvement	Projects	Capital Projects	!
	Number	310	320	330	340	350	360	370	380	390	399	Totals
OTHER FINANCING SOURCES (USES)												
Sale of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Proceeds of Refunding Bonds	3715											0.00
Premium on Refunding Bonds	3792											0.00
Loans	3720											0.00
Sales of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Certificates of Participation	3750											0.00
Premium on Certificates of Participation	3793											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facilities Construction Advance	3770											0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760											0.00
Discounts on Sale of Bonds (Function 9299)	891											0.00
Discounts on Refunding Bonds (Function 9299)	892											0.00
Discounts on Certificates of Participation (Function 9299)	893											0.00
Transfers In:												1
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910											0.00
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990			<u> </u>	·							0.00
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
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2010	2800											0.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720			<u> </u>	·							0.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2011	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit K-8 DOE Page 18 **Fund 000**

	Account	
REVENUES	Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Debt Service: (Function 9200)		
Retirement of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Sales 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	3070	
Total Transfers In	3690	
10001 1101101010 111		0.00
Transfers Out: (Function 9700)	3690	0.00
	3690	0.00
Transfers Out: (Function 9700)	3690 3600	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds	3690 3600 910	0.00
Transfers Out: (Function 9700) To General Fund	3690 3600 910 920	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds	3690 3600 910 920 930	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds	3690 3600 910 920 930 940	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds	3690 3600 910 920 930 940 970	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds	3690 3600 910 920 930 940 970 990	
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds Total Transfers Out	3690 3600 910 920 930 940 970 990	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3690 3600 910 920 930 940 970 990	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3690 3600 910 920 930 940 970 990 9700	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2010 Adjustments to Fund Balance	3690 3600 910 920 930 940 970 990 9700 2800	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2010 Adjustments to Fund Balance Ending Fund Balance:	3690 3600 910 920 930 940 970 990 9700 2800	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2010 Adjustments to Fund Balance	3690 3600 910 920 930 940 970 990 9700 2800 2891	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2010 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3690 3600 910 920 930 940 970 990 9700 2800 2891	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2010 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance	3690 3600 910 920 930 940 970 990 9700 2800 2891 2710 2720	0.00
Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2010 Adjustments to Fund Balance Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance	3690 3600 910 920 930 940 970 990 9700 2800 2891 2710 2720 2730	0.00

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS

Exhibit K-9 DOE Page 19

For the Fiscal Year Ended June 30, 2011			•					•	DOE Page 19
		Self-	Self-	Self-	Self-				
		Insurance	Insurance	Insurance	Insurance	ARRA			
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	
	Number	911	912	913	914	915	921	922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								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)	400								0.00
Salaries	100								0.00
Employee Benefits Purchased Services	200 300								0.00
Energy Services	400						+		0.00
Materials and Supplies	500								0.00
Capital Outlay	600						+		0.00
Other Expenses	700								0.00
Depreciation Depreciation	780						+		0.00
Total Operating Expenses	780	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)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	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								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (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 In:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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								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)									
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 Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2010	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2011	2780								0.00

2880

2896

2780

Exhibit K-10

0.00

0.00

0.00

For the Fiscal Year Ended June 30, 2011 DOE Page 20 Self-Self-Self-Self-Self-Consortium Other Internal Programs Service Account Insurance Insurance Insurance Insurance Insurance Number 711 712 713 714 715 731 **791** Totals OPERATING REVENUES 3481 0.00 Charges for Services Charges for Sales 3482 0.00 Premium Revenue 3484 0.00 Other Operating Revenue 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) 100 0.00 200 0.00 Employee Benefits Purchased Services 300 0.00 Energy Services 400 0.00 Materials and Supplies 500 0.00 Capital Outlay 600 0.00 700 Other Expenses 0.00 780 0.00 Depreciation 0.00 0.00 0.00 0.00 0.00 0.00 **Total Operating Expenses** 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 3440 Gifts, Grants and Bequests 0.00 Miscellaneous Local Sources 3495 0.00 3740 Loss Recoveries 0.00 Gain on Disposition of Assets 3780 0.00 720 Interest Expense (Function 9900) 0.00 Miscellaneous Expense (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 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 3650 Interfund 0.00 From Permanent Funds 3660 0.00 From Enterprise Funds 3690 0.00 3600 Total Transfers In 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 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 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 0.00 0.00 Change in Net Assets 0.00 0.00 0.00 0.00 0.00 0.00

Net Assets, July 1, 2010

Adjustments to Net Assets

Net Assets, June 30, 2011

Exhibit K-11 DOE Page 21 **Fund 891**

·					
	Account	Balance	Additions	Deductions	Balance
			Additions	Deductions	
	Number	July 1, 2010			June 30, 2011
ASSETS					
Cash	1110				0.00
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable	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					
Salaries, Benefits, and Payroll Taxes Payable	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

ESE 348

Exhibit K-12 DOE Page 22

Fund 601 June 30, 2011 Business-type Governmental Activities Activities Total Balance Total Balance Account Number June 30, 2011 [1] June 30, 2011 [1] Total Notes Payable 2310 0.00 2315 0.00 Obligations Under Capital Leases Bonds Payable 2320 0.00 2330 0.00 Liability for Compensated Absences Certificates of Participation Payable 2340 0.00 0.00 Estimated Liability for Long-term Claims 2350 Other Post-employment Benefits Obligation 2360 0.00 2370 0.00 Estimated PECO Advance Payable Other Long-term Liabilities 2380 0.00 0.00 0.00 0.00 Total Long-term Liabilities

ESE 348

^[1] Include total current and noncurrent liability balances at June 30, 2011.

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

Exhibit K-13 DOE Page 23

For the Fiscal Year Ended June 30, 2011							DOE Page 2.
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [4]	Expenditures	Flexibility [5]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2010	To DOE	2010-11	2010-11	2010-11	June 30, 2011
Class Size Reduction/Operating Funds (3355)	94740						
Class Size Reduction/Capital Funds (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800						
Excellent Teaching (3363/3213) [1]	90570						
Florida Teachers Lead Program (FEFP Earmark)	97580						
Instructional Materials (FEFP Earmark) [2]	90880						
Library Media (FEFP Earmark) [2]	90881					<i></i>	
Preschool Projects (3372)	97950						
Public School Technology (3375)	90320						
Safe Schools (FEFP Earmark) [3]	90803						
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040						
Supplemental Academic Instruction (FEFP Earmark)	91280						
Teacher Recruitment and Retention (3362)	93460						
Teacher Training (3376)	91290						
Pupil Transportation (FEFP Earmark)	90830						
Voluntary Prekindergarten - School Year Program (3371)	96440						
Voluntary Prekindergarten - Summer Program (3371)	96441						

- [1] Combine both general fund and ARRA funds revenue for Excellent Teaching categorical program.
- [2] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
- [3] Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."
- [4] Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation.
- [5] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

FOI the Fiscal Teal Elided Julie 50, 2011						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	410					0.00
Bottled Gas	420					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 PUPIL						
TRANSPORTATION:						
Gasoline	450					0.00
Diesel	460				·	0.00
Oil & 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:							
Buses	651						0.00
EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS: Audio Visual 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:						
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

		Special Revenue
	Sub-	Food Services
	Object	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	
Purchased food to include commodities	570	

	Sub-	General Fund	Special Revenue Other Federal Programs	Special Revenue Federal Economic Stimulus Programs	2 3 2 3 1 3 2 3
	Object	100	420	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

				Special Revenue Federal		
			Special Revenue Other	Economic Stimulus		
	Sub-	General Fund	Federal Programs	Programs		
Textbooks (used for classroom instruction)	Object	100	420	430	Total	
Textbooks (Function 5000)	520				0	.00

Exhibit K-14 DOE Page 26 Fund 100

For the Fiscal Year Ended June 30, 2011								Fund 100
				Supplemental	Comprehensive		Instructional	
CATEGORICAL FLEXIBLE SPENDING -	Account	Safe	Pupil	Academic	K-12	Instructional	Materials	
GENERAL FUND:	Number	Schools	Transportation	Instruction	Reading	Materials	Library Media	Totals
EXPENDITURES								
Instruction:								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Instruction	5300							0.00
Adult 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

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	Unexpended	Earnings	Expenditures	Unexpended
Medicaid Expenditures are used in federal reporting)	July 1, 2010	2010-2011	2010-2011	June 30, 2011
Earnings, Expenditures, and Carryforward Amounts:				
Expenditure Program or Activity:				
Exceptional Student Education				
Other: Please limit explanation to 100 characters.				