

DISTRICT SCHOOL BOARD OF _____ COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2011

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JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE

DISTRICT SCHOOL BOARD OF _____ COUNTY
STATEMENT OF NET ASSETS
June 30, 2011

ASSETS	Account Number	Primary Government			Component Units		
		Governmental Activities	Business-type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
Cash and Cash Equivalents	1110						
Investments	1160						
Taxes Receivable, Net	1120						
Accounts Receivable, Net	1130						
Interest Receivable	1170						
Due from Reinsurer	1180						
Deposits Receivable	1210						
Due from Other Agencies	1220						
Internal Balances							
Inventory	1150						
Prepaid Items	1230						
<i>Restricted Assets:</i>							
Cash with Fiscal Agent	1114						
<i>Deferred Charges:</i>							
Issuance Costs							
<i>Noncurrent Assets:</i>							
Other Post-employment Benefits Obligation (asset)	1410						
<i>Capital Assets:</i>							
Land	1310						
Land Improvements - Nondepreciable	1315						
Construction in Progress	1360						
Improvements Other Than Buildings	1320						
Less Accumulated Depreciation	1329						
Buildings and Fixed Equipment	1330						
Less Accumulated Depreciation	1339						
Furniture, Fixtures and Equipment	1340						
Less Accumulated Depreciation	1349						
Motor Vehicles	1350						
Less Accumulated Depreciation	1359						
Property Under Capital Leases	1370						
Less Accumulated Depreciation	1379						
Audio Visual Materials	1381						
Less Accumulated Depreciation	1388						
Computer Software	1382						
Less Accumulated Amortization	1389						
Total Capital Assets net of Accum. Depreciation							
Total Assets							
LIABILITIES AND NET ASSETS							
LIABILITIES							
Salaries and Wages Payable	2110						
Payroll Deductions and Withholdings	2170						
Accounts Payable	2120						
Judgments Payable	2130						
Construction Contracts Payable	2140						
Construction Contracts Retainage Payable	2150						
Due to Fiscal Agent	2240						
Accrued Interest Payable	2210						
Deposits Payable	2220						
Due to Other Agencies	2230						
Sales Tax Payable	2260						
Deferred Revenue	2410						
Estimated Unpaid Claims	2271						
Estimated Liability for Claims Adjustment	2272						
Estimated Liability for Arbitrage Rebate	2280						
<i>Noncurrent Liabilities:</i>							
<i>Portion Due Within One Year:</i>							
Section 1011.13, F.S., Notes Payable	2250						
Notes Payable	2310						
Obligations Under Capital Leases	2315						
Bonds Payable	2320						
Liability for Compensated Absences	2330						
Certificates of Participation Payable	2340						
Estimated Liability for Long-Term Claims	2350						
Other Post-employment Benefits Obligation	2360						
Estimated PECO Advance Payable	2370						
Estimated Liability for Arbitrage Rebate	2280						
<i>Portion Due After One Year:</i>							
Notes Payable	2310						
Obligations Under Capital Leases	2315						
Bonds Payable	2320						
Liability for Compensated Absences	2330						
Certificates of Participation Payable	2340						
Estimated Liability for Long-Term Claims	2350						
Other Post-employment Benefits Obligation	2360						
Estimated PECO Advance Payable	2370						
Estimated Liability for Arbitrage Rebate	2280						
Total Liabilities							
NET ASSETS							
Invested in Capital Assets, Net of Related Debt	2770						
<i>Restricted For:</i>							
Categorical Carryover Programs	2780						
Food Service	2780						
Debt Service	2780						
Capital Projects	2780						
Other Purposes	2780						
Unrestricted	2790						
Total Net Assets							
Total Liabilities and Net Assets							

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF _____ COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

	Account Number	General 100	Food Service 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
ASSETS						
Cash and Cash Equivalents	1110					
Investments	1160					
Taxes Receivable, Net	1120					
Accounts Receivable, Net	1130					
Interest Receivable	1170					
Due from Reinsurer	1180					
Deposits Receivable	1210					
<i>Due From Other Funds:</i>						
Budgetary Funds	1141					
Internal Funds	1142					
Due from Other Agencies	1220					
Inventory	1150					
Prepaid Items	1230					
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agent	1114					
Total Assets						
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110					
Payroll Deductions and Withholdings	2170					
Accounts Payable	2120					
Judgments Payable	2130					
Construction Contracts Payable	2140					
Construction Contracts Payable-Retained Percentage	2150					
Matured Bonds Payable	2180					
Matured Interest Payable	2190					
Due to Fiscal Agent	2240					
Sales Tax Payable	2260					
Accrued Interest Payable	2210					
Deposits Payable	2220					
Due to Other Agencies	2230					
Section 1011.13 Notes Payable	2250					
<i>Due to Other Funds:</i>						
Budgetary Funds	2161					
Internal Funds	2162					
<i>Deferred Revenue:</i>						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
<i>Total Nonspendable Fund Balance</i>	2710					
<i>Restricted for:</i>						
Economic Stabilization	2721					
Federal Required Carryover Programs	2722					
State Required Carryover Programs	2723					
Local Sales Tax and Other Tax Levy	2724					
Debt Service	2725					
Capital Projects	2726					
Restricted for _____	2729					
Restricted for _____	2729					
<i>Total Restricted Fund Balance</i>	2720					
<i>Committed to:</i>						
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for _____	2739					
Committed for _____	2739					
<i>Total Committed Fund Balance</i>	2730					
<i>Assigned to:</i>						
Special Revenue	2741					
Debt Service	2742					
Capital Projects	2743					
Permanent Funds	2744					
Assigned for _____	2749					
Assigned for _____	2749					
<i>Total Assigned Fund Balance</i>	2740					
<i>Total Unassigned Fund Balance</i>	2750					
Total Fund Balances	2700					
Total Liabilities and Fund Balances						

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF _____ COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. 230	Motor Vehicle Bonds 240	District Bonds 250
ASSETS						
Cash and Cash Equivalents	1110					
Investments	1160					
Taxes Receivable, Net	1120					
Accounts Receivable, Net	1130					
Interest Receivable	1170					
Due from Reinsurer	1180					
Deposits Receivable	1210					
<i>Due From Other Funds:</i>						
Budgetary Funds	1141					
Internal Funds	1142					
Due from Other Agencies	1220					
Inventory	1150					
Prepaid Items	1230					
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agent	1114					
Total Assets						
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110					
Payroll Deductions and Withholdings	2170					
Accounts Payable	2120					
Judgments Payable	2130					
Construction Contracts Payable	2140					
Construction Contracts Payable-Retained Percentage	2150					
Matured Bonds Payable	2180					
Matured Interest Payable	2190					
Due to Fiscal Agent	2240					
Sales Tax Payable	2260					
Accrued Interest Payable	2210					
Deposits Payable	2220					
Due to Other Agencies	2230					
Section 1011.13 Notes Payable	2250					
<i>Due to Other Funds:</i>						
Budgetary Funds	2161					
Internal Funds	2162					
<i>Deferred Revenue:</i>						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
<i>Total Nonspendable Fund Balance</i>	2710					
<i>Restricted for:</i>						
Economic Stabilization	2721					
Federal Required Carryover Programs	2722					
State Required Carryover Programs	2723					
Local Sales Tax and Other Tax Levy	2724					
Debt Service	2725					
Capital Projects	2726					
Restricted for _____	2729					
Restricted for _____	2729					
<i>Total Restricted Fund Balance</i>	2720					
<i>Committed to:</i>						
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for _____	2739					
Committed for _____	2739					
<i>Total Committed Fund Balance</i>	2730					
<i>Assigned to:</i>						
Special Revenue	2741					
Debt Service	2742					
Capital Projects	2743					
Permanent Funds	2744					
Assigned for _____	2749					
Assigned for _____	2749					
<i>Total Assigned Fund Balance</i>	2740					
<i>Total Unassigned Fund Balance</i>	2750					
Total Fund Balances	2700					
Total Liabilities and Fund Balances						

The accompanying notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF _____ COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15 F.S. Loans 330
ASSETS						
Cash and Cash Equivalents	1110					
Investments	1160					
Taxes Receivable, Net	1120					
Accounts Receivable, Net	1130					
Interest Receivable	1170					
Due from Reinsurer	1180					
Deposits Receivable	1210					
<i>Due From Other Funds:</i>						
Budgetary Funds	1141					
Internal Funds	1142					
Due from Other Agencies	1220					
Inventory	1150					
Prepaid Items	1230					
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agent	1114					
Total Assets						
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110					
Payroll Deductions and Withholdings	2170					
Accounts Payable	2120					
Judgments Payable	2130					
Construction Contracts Payable	2140					
Construction Contracts Payable-Retained Percentage	2150					
Matured Bonds Payable	2180					
Matured Interest Payable	2190					
Due to Fiscal Agent	2240					
Sales Tax Payable	2260					
Accrued Interest Payable	2210					
Deposits Payable	2220					
Due to Other Agencies	2230					
Section 1011.13 Notes Payable	2250					
<i>Due to Other Funds:</i>						
Budgetary Funds	2161					
Internal Funds	2162					
<i>Deferred Revenue:</i>						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
<i>Total Nonspendable Fund Balance</i>	2710					
<i>Restricted for:</i>						
Economic Stabilization	2721					
Federal Required Carryover Programs	2722					
State Required Carryover Programs	2723					
Local Sales Tax and Other Tax Levy	2724					
Debt Service	2725					
Capital Projects	2726					
Restricted for _____	2729					
Restricted for _____	2729					
<i>Total Restricted Fund Balance</i>	2720					
<i>Committed to:</i>						
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for _____	2739					
Committed for _____	2739					
<i>Total Committed Fund Balance</i>	2730					
<i>Assigned to:</i>						
Special Revenue	2741					
Debt Service	2742					
Capital Projects	2743					
Permanent Funds	2744					
Assigned for _____	2749					
Assigned for _____	2749					
<i>Total Assigned Fund Balance</i>	2740					
<i>Total Unassigned Fund Balance</i>	2750					
Total Fund Balances	2700					
Total Liabilities and Fund Balances						

The accompanying notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF _____ COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds (CO & DS) 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380
ASSETS						
Cash and Cash Equivalents	1110					
Investments	1160					
Taxes Receivable, Net	1120					
Accounts Receivable, Net	1130					
Interest Receivable	1170					
Due from Reinsurer	1180					
Deposits Receivable	1210					
<i>Due From Other Funds:</i>						
Budgetary Funds	1141					
Internal Funds	1142					
Due from Other Agencies	1220					
Inventory	1150					
Prepaid Items	1230					
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agent	1114					
Total Assets						
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110					
Payroll Deductions and Withholdings	2170					
Accounts Payable	2120					
Judgments Payable	2130					
Construction Contracts Payable	2140					
Construction Contracts Payable-Retained Percentage	2150					
Matured Bonds Payable	2180					
Matured Interest Payable	2190					
Due to Fiscal Agent	2240					
Sales Tax Payable	2260					
Accrued Interest Payable	2210					
Deposits Payable	2220					
Due to Other Agencies	2230					
Section 1011.13 Notes Payable	2250					
<i>Due to Other Funds:</i>						
Budgetary Funds	2161					
Internal Funds	2162					
<i>Deferred Revenue:</i>						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
<i>Total Nonspendable Fund Balance</i>	2710					
<i>Restricted for:</i>						
Economic Stabilization	2721					
Federal Required Carryover Programs	2722					
State Required Carryover Programs	2723					
Local Sales Tax and Other Tax Levy	2724					
Debt Service	2725					
Capital Projects	2726					
Restricted for _____	2729					
Restricted for _____	2729					
<i>Total Restricted Fund Balance</i>	2720					
<i>Committed to:</i>						
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for _____	2739					
Committed for _____	2739					
<i>Total Committed Fund Balance</i>	2730					
<i>Assigned to:</i>						
Special Revenue	2741					
Debt Service	2742					
Capital Projects	2743					
Permanent Funds	2744					
Assigned for _____	2749					
Assigned for _____	2749					
<i>Total Assigned Fund Balance</i>	2740					
<i>Total Unassigned Fund Balance</i>	2750					
Total Fund Balances	2700					
Total Liabilities and Fund Balances						

The accompanying notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF _____ COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	1110					
Investments	1160					
Taxes Receivable, Net	1120					
Accounts Receivable, Net	1130					
Interest Receivable	1170					
Due from Reinsurer	1180					
Deposits Receivable	1210					
<i>Due From Other Funds:</i>						
Budgetary Funds	1141					
Internal Funds	1142					
Due from Other Agencies	1220					
Inventory	1150					
Prepaid Items	1230					
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agent	1114					
Total Assets						
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110					
Payroll Deductions and Withholdings	2170					
Accounts Payable	2120					
Judgments Payable	2130					
Construction Contracts Payable	2140					
Construction Contracts Payable-Retained Percentage	2150					
Matured Bonds Payable	2180					
Matured Interest Payable	2190					
Due to Fiscal Agent	2240					
Sales Tax Payable	2260					
Accrued Interest Payable	2210					
Deposits Payable	2220					
Due to Other Agencies	2230					
Section 1011.13 Notes Payable	2250					
<i>Due to Other Funds:</i>						
Budgetary Funds	2161					
Internal Funds	2162					
<i>Deferred Revenue:</i>						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
<i>Total Nonspendable Fund Balance</i>	2710					
<i>Restricted for:</i>						
Economic Stabilization	2721					
Federal Required Carryover Programs	2722					
State Required Carryover Programs	2723					
Local Sales Tax and Other Tax Levy	2724					
Debt Service	2725					
Capital Projects	2726					
Restricted for _____	2729					
Restricted for _____	2729					
<i>Total Restricted Fund Balance</i>	2720					
<i>Committed to:</i>						
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for _____	2739					
Committed for _____	2739					
<i>Total Committed Fund Balance</i>	2730					
<i>Assigned to:</i>						
Special Revenue	2741					
Debt Service	2742					
Capital Projects	2743					
Permanent Funds	2744					
Assigned for _____	2749					
Assigned for _____	2749					
<i>Total Assigned Fund Balance</i>	2740					
<i>Total Unassigned Fund Balance</i>	2750					
Total Fund Balances	2700					
Total Liabilities and Fund Balances						

The accompanying notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF _____ COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS
For the Fiscal Year Ended June 30, 2011

Total Fund Balances - Governmental Funds \$ XXXXXX

Amounts reported for *governmental activities* in the statement of net assets are different because:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. XXXXXX

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds. XXXXXX

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. XXXXXX

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. XXXXXX

Total Net Assets - Governmental Activities \$ XXXXXX

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF _____ COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	General 100	Food Service 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
<i>Local Sources:</i>						
Property Taxes Levied for Operational Purposes	3411					
Property Taxes Levied for Debt Service	3412					
Property Taxes Levied for Capital Projects	3413					
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue						
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
<i>Current:</i>						
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					
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation Services	7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures						
Excess (Deficiency) of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES (USES)						
Long-Term Bonds Issued	3710					
Premium on Sale of Bonds	3791					
Discount on Sale of Bonds (Function 9299)	891					
Refunding Bonds Issued	3715					
Premium on Refunding Bonds	3792					
Discount on Refunding Bonds (Function 9299)	892					
Certificates of Participation Issued	3750					
Premium on Certificates of Participation	3793					
Discount on Certificates of Participation (Function 9299)	893					
Loans Incurred	3720					
Proceeds from the Sale of Capital Assets	3730					
Loss Recoveries	3740					
Proceeds of Forward Supply Contract	3760					
Special Facilities Construction Advances	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Transfers In	3600					
Transfers Out	9700					
Total Other Financing Sources (Uses)						
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
Net Change in Fund Balances						
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					
Fund Balances, June 30, 2011	2700					

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF _____ COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. 230	Motor Vehicle Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
<i>Local Sources:</i>						
Property Taxes Levied for Operational Purposes	3411					
Property Taxes Levied for Debt Service	3412					
Property Taxes Levied for Capital Projects	3413					
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue						
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
<i>Current:</i>						
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					
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation Services	7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures						
Excess (Deficiency) of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES (USES)						
Long-Term Bonds Issued	3710					
Premium on Sale of Bonds	3791					
Discount on Sale of Bonds (Function 9299)	891					
Refunding Bonds Issued	3715					
Premium on Refunding Bonds	3792					
Discount on Refunding Bonds (Function 9299)	892					
Certificates of Participation Issued	3750					
Premium on Certificates of Participation	3793					
Discount on Certificates of Participation (Function 9299)	893					
Loans Incurred	3720					
Proceeds from the Sale of Capital Assets	3730					
Loss Recoveries	3740					
Proceeds of Forward Supply Contract	3760					
Special Facilities Construction Advances	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Transfers In	3600					
Transfers Out	9700					
Total Other Financing Sources (Uses)						
SPECIAL ITEMS						

EXTRAORDINARY ITEMS						

Net Change in Fund Balances						
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					
Fund Balances, June 30, 2011	2700					

The accompanying notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF _____ COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15 F.S. Loans 330
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
<i>Local Sources:</i>						
Property Taxes Levied for Operational Purposes	3411					
Property Taxes Levied for Debt Service	3412					
Property Taxes Levied for Capital Projects	3413					
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue						
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
<i>Current:</i>						
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					
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation Services	7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures						
Excess (Deficiency) of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES (USES)						
Long-Term Bonds Issued	3710					
Premium on Sale of Bonds	3791					
Discount on Sale of Bonds (Function 9299)	891					
Refunding Bonds Issued	3715					
Premium on Refunding Bonds	3792					
Discount on Refunding Bonds (Function 9299)	892					
Certificates of Participation Issued	3750					
Premium on Certificates of Participation	3793					
Discount on Certificates of Participation (Function 9299)	893					
Loans Incurred	3720					
Proceeds from the Sale of Capital Assets	3730					
Loss Recoveries	3740					
Proceeds of Forward Supply Contract	3760					
Special Facilities Construction Advances	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Transfers In	3600					
Transfers Out	9700					
Total Other Financing Sources (Uses)						
SPECIAL ITEMS						

EXTRAORDINARY ITEMS						

Net Change in Fund Balances						
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					
Fund Balances, June 30, 2011	2700					

The accompanying notes to financial statements are an integral part of this statement
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds (CO & DS) 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
<i>Local Sources:</i>						
Property Taxes Levied for Operational Purposes	3411					
Property Taxes Levied for Debt Service	3412					
Property Taxes Levied for Capital Projects	3413					
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue						
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
<i>Current:</i>						
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					
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation Services	7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures						
Excess (Deficiency) of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES (USES)						
Long-Term Bonds Issued	3710					
Premium on Sale of Bonds	3791					
Discount on Sale of Bonds (Function 9299)	891					
Refunding Bonds Issued	3715					
Premium on Refunding Bonds	3792					
Discount on Refunding Bonds (Function 9299)	892					
Certificates of Participation Issued	3750					
Premium on Certificates of Participation	3793					
Discount on Certificates of Participation (Function 9299)	893					
Loans Incurred	3720					
Proceeds from the Sale of Capital Assets	3730					
Loss Recoveries	3740					
Proceeds of Forward Supply Contract	3760					
Special Facilities Construction Advances	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Transfers In	3600					
Transfers Out	9700					
Total Other Financing Sources (Uses)						
SPECIAL ITEMS						

EXTRAORDINARY ITEMS						

Net Change in Fund Balances						
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					
Fund Balances, June 30, 2011	2700					

The accompanying notes to financial statements are an integral part of this statement
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
<i>Local Sources:</i>						
Property Taxes Levied for Operational Purposes	3411					
Property Taxes Levied for Debt Service	3412					
Property Taxes Levied for Capital Projects	3413					
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue						
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
<i>Current:</i>						
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					
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation Services	7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures						
Excess (Deficiency) of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES (USES)						
Long-Term Bonds Issued	3710					
Premium on Sale of Bonds	3791					
Discount on Sale of Bonds (Function 9299)	891					
Refunding Bonds Issued	3715					
Premium on Refunding Bonds	3792					
Discount on Refunding Bonds (Function 9299)	892					
Certificates of Participation Issued	3750					
Premium on Certificates of Participation	3793					
Discount on Certificates of Participation (Function 9299)	893					
Loans Incurred	3720					
Proceeds from the Sale of Capital Assets	3730					
Loss Recoveries	3740					
Proceeds of Forward Supply Contract	3760					
Special Facilities Construction Advances	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Transfers In	3600					
Transfers Out	9700					
Total Other Financing Sources (Uses)						
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
Net Change in Fund Balances						
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					
Fund Balances, June 30, 2011	2700					

The accompanying notes to financial statements are an integral part of this statement
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2011

Net Change in Fund Balances - Governmental Funds \$ XXXXXXX

Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period. (XXXXXXX)

The statement of activities reflects only the gain/loss on the sale of assets, whereas the governmental funds include all proceeds from these sales. Thus, the change in net assets differs from the change in fund balances by the cost of assets sold. (XXXXXXX)

Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. XXXXXXX

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which proceeds exceeded repayments in the current period. (XXXXXXX)

Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds. (XXXXXXX)

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net revenue of internal service funds is reported with governmental activities. (XXXXXXX)

Change in Net Assets of Governmental Activities \$(XXXXXXX)

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2011

	Account Number	Business-type Activities - Enterprise Funds								Governmental Activities - Internal Service Funds
		Self Insurance Consortium 911	Self Insurance Consortium 912	Self Insurance Consortium 913	Self Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	
ASSETS										
<i>Current Assets:</i>										
Cash and Cash Equivalents	1110									
Investments	1160									
Accounts Receivable, Net	1130									
Interest Receivable	1170									
Due from Reinsurer	1180									
Deposits Receivable	1210									
Due from Other Funds-Budgetary	1141									
Due from Other Agencies	1220									
Inventory	1150									
Prepaid Items	1230									
Total Current Assets										
<i>Noncurrent Assets:</i>										
Restricted Cash and Cash Equivalents										
Other Post-employment Benefits Obligation (asset)	1410									
<i>Capital Assets:</i>										
Land	1310									
Land Improvements - Nondepreciable	1315									
Construction in Progress	1360									
Improvements Other Than Buildings	1320									
Accumulated Depreciation	1329									
Buildings and Fixed Equipment	1330									
Accumulated Depreciation	1339									
Furniture, Fixtures and Equipment	1340									
Accumulated Depreciation	1349									
Motor Vehicles	1350									
Accumulated Depreciation	1359									
Property Under Capital Leases	1370									
Accumulated Depreciation	1379									
Computer Software	1382									
Accumulated Amortization	1389									
Total Capital Assets net of Accum. Dep'n										
Total Noncurrent Assets										
Total Assets										
LIABILITIES										
<i>Current Liabilities:</i>										
Salaries, Benefits and Payroll Taxes Payable	2110									
Payroll Deductions and Withholdings	2170									
Accounts Payable	2120									
Judgments Payable	2130									
Sales Tax Payable	2260									
Accrued Interest Payable	2210									
Deposits Payable	2220									
Due to Other Funds-Budgetary	2161									
Due to Other Agencies	2230									
Deferred Revenue	2410									
Estimated Unpaid Claims	2271									
Estimated Liability for Claims Adjustment Expense	2272									
Obligations Under Capital Leases	2315									
Liability for Compensated Absences	2330									
Estimated Liability for Long-Term Claims	2350									
Other Post-employment Benefits Obligation	2360									
Total Current Liabilities										
<i>Noncurrent Liabilities:</i>										
Liabilities Payable from Restricted Assets:										
Deposits Payable	2220									
<i>Other Noncurrent Liabilities:</i>										
Obligations Under Capital Leases	2315									
Liability for Compensated Absences	2330									
Estimated Liability for Long-Term Claims	2350									
Other Post-employment Benefits Obligation	2360									
Total Noncurrent Liabilities										
Total Liabilities										
NET ASSETS										
Invested in Capital Assets, Net of Related Debt	2770									
Restricted for _____	2780									
Unrestricted	2790									
Total Net Assets										
Total Liabilities and Net Assets										

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	Business-type Activities - Enterprise Funds								Governmental Activities - Internal Service Funds
		Self Insurance Consortium 911	Self Insurance Consortium 912	Self Insurance Consortium 913	Self Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	
OPERATING REVENUES										
Charges for Services	3481									
Charges for Sales	3482									
Premium Revenue	3484									
Other Operating Revenues	3489									
Total Operating Revenues										
OPERATING EXPENSES										
Salaries	100									
Employee Benefits	200									
Purchased Services	300									
Energy Services	400									
Materials and Supplies	500									
Capital Outlay	600									
Other Expenses	700									
Depreciation	780									
Total Operating Expenses										
Operating Income (Loss)										
NONOPERATING REVENUES (EXPENSES)										
Interest Revenue	3430									
Gifts, Grants and Bequests	3440									
Miscellaneous Local Sources	3495									
Loss Recoveries	3740									
Gain on Disposition of Assets	3780									
Interest Expense	720									
Miscellaneous Expense	790									
Loss on Disposition of Assets	810									
Total Nonoperating Revenues (Expenses)										
Income (Loss) Before Operating Transfers										
Transfers In	3600									
Transfers Out	9700									
SPECIAL ITEMS										
EXTRAORDINARY ITEMS										
Change In Net Assets										
Net Assets - July 1, 2010	2880									
Adjustment to Net Assets	2896									
Net Assets - June 30, 2011	2780									

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
 STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 For the Fiscal Year Ended June 30, 2011

	Business-type Activities - Enterprise Funds								Governmental Activities - Internal Service Funds	
	Self Insurance Consortium 911	Self Insurance Consortium 912	Self Insurance Consortium 913	Self Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds		Totals
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers and users										
Receipts from interfund services provided										
Payments to suppliers										
Payments to employees										
Payments for interfund services used										
Other receipts (payments)										
Net cash provided (used) by operating activities										
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Subsidies from operating grants										
Transfers from other funds										
Transfers to other funds										
Net cash provided (used) by noncapital financing activities										
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Proceeds from capital debt										
Capital contributions										
Proceeds from disposition of capital assets										
Acquisition and construction of capital assets										
Principal paid on capital debt										
Interest paid on capital debt										
Net cash provided (used) by capital and related financing activities										
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments										
Interest and dividends received										
Purchase of investments										
Net cash provided (used) by investing activities										
Net increase (decrease) in cash and cash equivalents										
Cash and cash equivalents - July 1, 2010										
Cash and cash equivalents - June 30, 2011										
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:										
Operating income (loss)										
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>										
Depreciation/Amortization expense										
Commodities used from USDA program										
<i>Change in assets and liabilities:</i>										
(Increase) decrease in accounts receivable										
(Increase) decrease in interest receivable										
(Increase) decrease in due from reinsurer										
(Increase) decrease in deposits receivable										
(Increase) decrease in due from other funds										
(Increase) decrease in due from other agencies										
(Increase) decrease in inventory										
(Increase) decrease in prepaid items										
Increase (decrease) in salaries and benefits payable										
Increase (decrease) in payroll tax liabilities										
Increase (decrease) in accounts payable										
Increase (decrease) in judgments payable										
Increase (decrease) in sales tax payable										
Increase (decrease) in accrued interest payable										
Increase (decrease) in deposits payable										
Increase (decrease) in due to other funds										
Increase (decrease) in due to other agencies										
Increase (decrease) in deferred revenue										
Increase (decrease) in estimated unpaid claims										
Increase (decrease) in estimated liability for claims adjustment expense										
Total adjustments										
Net cash provided (used) by operating activities										
Noncash investing, capital, and financing activities:										
Borrowing under capital lease										
Contributions of capital assets										
Purchase of equipment on account										
Capital asset trade-ins										
Net Increase/(Decrease) in the fair value of investments										
Commodities received through USDA program										

The accompanying notes to financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2011

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Agency Funds 89X
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
Due from Other Funds-Budgetary	1141				
Inventory	1150				
Due from Other Agencies	1220				
Total Assets					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Due to Other Agencies	2230				
Due to Other Funds-Budgetary	2161				
Internal Accounts Payable	2290				
Total Liabilities					
NET ASSETS					
Assets Held in Trust for Pension Benefits					
Assets Held in Trust for Scholarships and Other Purposes					
Total Net Assets					

The accompanying notes to financial statements are an integral part of this statement.

ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X
ADDITIONS				
<i>Contributions:</i>				
Employer				
Plan Members				
Gifts, Grants and Bequests	3440			
<i>Investment Earnings:</i>				
Interest	3431			
Gain on Sale of Investments	3432			
Net Increase (Decrease) in the Fair Value of Investments	3433			
Total Investment Earnings				
Less Investment Expense				
Net Investment Earnings				
Total Additions				
DEDUCTIONS				
Salaries	100			
Employee Benefits	200			
Purchased Services	300			
Other Expenses	700			
Refunds of Contributions				
Administrative Expenses				
Total Deductions				
Change In Net Assets				
Net Assets - July 1, 2010	2885			
Net Assets - June 30, 2011	2785			

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF NET ASSETS
 MAJOR AND NONMAJOR COMPONENT UNITS
 June 30, 2011

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Taxes Receivable, Net	1120				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
Due from Reinsurer	1180				
Deposits Receivable	1210				
Due from Other Agencies	1220				
Internal Balances					
Inventory	1150				
Prepaid Items	1230				
<i>Restricted Assets:</i>					
Cash with Fiscal Agent	1114				
<i>Deferred Charges:</i>					
Issuance Costs					
<i>Noncurrent assets:</i>					
Other Post-employment Benefits Obligation (asset)	1410				
<i>Capital Assets:</i>					
Land	1310				
Land Improvements - Nondepreciable	1315				
Construction in Progress	1360				
Improvements Other Than Buildings	1320				
Less Accumulated Depreciation	1329				
Buildings and Fixed Equipment	1330				
Less Accumulated Depreciation	1339				
Furniture, Fixtures and Equipment	1340				
Less Accumulated Depreciation	1349				
Motor Vehicles	1350				
Less Accumulated Depreciation	1359				
Property Under Capital Leases	1370				
Less Accumulated Depreciation	1379				
Audio Visual Materials	1381				
Less Accumulated Depreciation	1388				
Computer Software	1382				
Less Accumulated Amortization	1389				
Total Capital Assets net of Accum. Dep'n					
Total Assets					
LIABILITIES AND NET ASSETS					
LIABILITIES					
Salaries and Wages Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Judgments Payable	2130				
Construction Contracts Payable	2140				
Construction Contracts Retainage Payable	2150				
Due to Fiscal Agent	2240				
Accrued Interest Payable	2210				
Deposits Payable	2220				
Due to Other Agencies	2230				
Sales Tax Payable	2260				
Deferred Revenue	2410				
Estimated Unpaid Claims	2271				
Estimated Liability for Claims Adjustment	2272				
Estimated Liability for Arbitrage Rebate	2280				
<i>Noncurrent Liabilities:</i>					
<i>Portion Due Within One Year:</i>					
Section 1011.13, F.S., Notes Payable	2250				
Notes Payable	2310				
Obligations Under Capital Leases	2315				
Bonds Payable	2320				
Liability for Compensated Absences	2330				
Certificates of Participation Payable	2340				
Estimated Liability for Long-Term Claims	2350				
Other Post-employment Benefits Obligation	2360				
Estimated PECO Advance Payable	2370				
Estimated Liability for Arbitrage Rebate	2280				
<i>Portion Due After One Year:</i>					
Notes Payable	2310				
Obligations Under Capital Leases	2315				
Bonds Payable	2320				
Liability for Compensated Absences	2330				
Certificates of Participation Payable	2340				
Estimated Liability for Long-Term Claims	2350				
Other Post-employment Benefits Obligation	2360				
Estimated PECO Advance Payable	2370				
Estimated Liability for Arbitrage Rebate	2280				
Total Liabilities					
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	2770				
<i>Restricted For:</i>					
Categorical Carryover Programs	2780				
Food Service	2780				
Debt Service	2780				
Capital Projects	2780				
Other Purposes	2780				
Unrestricted	2790				
Total Net Assets					
Total Liabilities and Net Assets					

The accompanying notes to financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2011

The requirements related to the notes to financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The district is encouraged to use the notes to financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in financial statement presentation.

DISTRICT SCHOOL BOARD OF _____ COUNTY
REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFITS PLAN
June 30, 2011

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
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DISTRICT SCHOOL BOARD OF _____ COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				
Federal Through State	3200				
State Sources	3300				
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue					
Total Local Sources	3400				
Total Revenues					
EXPENDITURES					
<i>Current:</i>					
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				
School Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services	7500				
Food Services	7600				
Central Services	7700				
Pupil Transportation	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715				
Premium on Refunding Bonds	3792				
Discount on Refunding Bonds	892				
Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation	893				
Loans Incurred	3720				
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances					
Fund Balances, July 1, 2010	2800				
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2011	2700				

DISTRICT SCHOOL BOARD OF _____ COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR FOOD SERVICE FUND IF MAJOR
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				
Federal Through State	3200				
State Sources	3300				
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue					
Total Local Sources	3400				
Total Revenues					
EXPENDITURES					
<i>Current:</i>					
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				
School Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services	7500				
Food Services	7600				
Central Services	7700				
Pupil Transportation	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715				
Premium on Refunding Bonds	3792				
Discount on Refunding Bonds	892				
Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation	893				
Loans Incurred	3720				
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances					
Fund Balances, July 1, 2010	2800				
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2011	2700				

DISTRICT SCHOOL BOARD OF _____ COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS IF MAJOR
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				
Federal Through State	3200				
State Sources	3300				
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue					
Total Local Sources	3400				
Total Revenues					
EXPENDITURES					
<i>Current:</i>					
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				
School Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services	7500				
Food Services	7600				
Central Services	7700				
Pupil Transportation	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715				
Premium on Refunding Bonds	3792				
Discount on Refunding Bonds	892				
Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation	893				
Loans Incurred	3720				
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances					
Fund Balances, July 1, 2010	2800				
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2011	2700				

DISTRICT SCHOOL BOARD OF _____ COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				
Federal Through State	3200				
State Sources	3300				
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue					
Total Local Sources	3400				
Total Revenues					
EXPENDITURES					
<i>Current:</i>					
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				
School Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services	7500				
Food Services	7600				
Central Services	7700				
Pupil Transportation	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715				
Premium on Refunding Bonds	3792				
Discount on Refunding Bonds	892				
Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation	893				
Loans Incurred	3720				
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances					
Fund Balances, July 1, 2010	2800				
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2011	2700				

DISTRICT SCHOOL BOARD OF _____ COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUND - MISCELLANEOUS IF MAJOR
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				
Federal Through State	3200				
State Sources	3300				
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue					
Total Local Sources	3400				
Total Revenues					
EXPENDITURES					
<i>Current:</i>					
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				
School Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services	7500				
Food Services	7600				
Central Services	7700				
Pupil Transportation	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715				
Premium on Refunding Bonds	3792				
Discount on Refunding Bonds	892				
Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation	893				
Loans Incurred	3720				
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances					
Fund Balances, July 1, 2010	2800				
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2011	2700				

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2011

	Account Number	Special Revenue Funds			
		Food Service 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Taxes Receivable, Net	1120				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
Due from Reinsurer	1180				
Deposits Receivable	1210				
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				
Internal Funds	1142				
Due from Other Agencies	1220				
Inventory	1150				
Prepaid Items	1230				
<i>Restricted Assets:</i>					
Cash with Fiscal/Service Agents	1114				
Total Assets					
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Judgments Payable	2130				
Construction Contracts Payable	2140				
Construction Contracts Payable-Retained Percentage	2150				
Matured Bonds Payable	2180				
Matured Interest Payable	2190				
Due to Fiscal Agent	2240				
Sales Tax Payable	2260				
Accrued Interest Payable	2210				
Deposits Payable	2220				
Due to Other Agencies	2230				
Section 1011.13 Notes Payable	2250				
<i>Due to Other Funds:</i>					
Budgetary Funds	2161				
Internal Funds	2162				
<i>Deferred Revenue:</i>					
Unearned Revenue	2410				
Unavailable Revenue	2410				
Total Liabilities					
FUND BALANCES					
<i>Nonspendable:</i>					
Inventory	2711				
Prepaid Amounts	2712				
Permanent Fund Principal	2713				
Other Not in Spendable Form	2719				
<i>Total Nonspendable Fund Balance</i>	2710				
<i>Restricted for:</i>					
Economic Stabilization	2721				
Federal Required Carryover Programs	2722				
State Required Carryover Programs	2723				
Local Sales Tax and Other Tax Levy	2724				
Debt Service	2725				
Capital Projects	2726				
Restricted for _____	2729				
Restricted for _____	2729				
<i>Total Restricted Fund Balance</i>	2720				
<i>Committed to:</i>					
Economic Stabilization	2731				
Contractual Agreements	2732				
Committed for _____	2739				
Committed for _____	2739				
<i>Total Committed Fund Balance</i>	2730				
<i>Assigned to:</i>					
Special Revenue	2741				
Debt Service	2742				
Capital Projects	2743				
Permanent Funds	2744				
Assigned for _____	2749				
Assigned for _____	2749				
<i>Total Assigned Fund Balance</i>	2740				
<i>Total Unassigned Fund Balance</i>	2750				
Total Fund Balances	2700				
Total Liabilities and Fund Balances					

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING BALANCE SHEET (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2011

	Account Number	Debt Service Funds				
		SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/15 F.S. 230	Motor Vehicle Bonds 240	District Bonds 250
ASSETS						
Cash and Cash Equivalents	1110					
Investments	1160					
Taxes Receivable, Net	1120					
Accounts Receivable, Net	1130					
Interest Receivable	1170					
Due from Reinsurer	1180					
Deposits Receivable	1210					
<i>Due From Other Funds:</i>						
Budgetary Funds	1141					
Internal Funds	1142					
Due from Other Agencies	1220					
Inventory	1150					
Prepaid Items	1230					
<i>Restricted Assets:</i>						
Cash with Fiscal/Service Agents	1114					
Total Assets						
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110					
Payroll Deductions and Withholdings	2170					
Accounts Payable	2120					
Judgments Payable	2130					
Construction Contracts Payable	2140					
Construction Contracts Payable-Retained Percentage	2150					
Matured Bonds Payable	2180					
Matured Interest Payable	2190					
Due to Fiscal Agent	2240					
Sales Tax Payable	2260					
Accrued Interest Payable	2210					
Deposits Payable	2220					
Due to Other Agencies	2230					
Section 1011.13 Notes Payable	2250					
<i>Due to Other Funds:</i>						
Budgetary Funds	2161					
Internal Funds	2162					
<i>Deferred Revenue:</i>						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
<i>Total Nonspendable Fund Balance</i>	2710					
<i>Restricted for:</i>						
Economic Stabilization	2721					
Federal Required Carryover Programs	2722					
State Required Carryover Programs	2723					
Local Sales Tax and Other Tax Levy	2724					
Debt Service	2725					
Capital Projects	2726					
Restricted for _____	2729					
Restricted for _____	2729					
<i>Total Restricted Fund Balance</i>	2720					
<i>Committed to:</i>						
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for _____	2739					
Committed for _____	2739					
<i>Total Committed Fund Balance</i>	2730					
<i>Assigned to:</i>						
Special Revenue	2741					
Debt Service	2742					
Capital Projects	2743					
Permanent Funds	2744					
Assigned for _____	2749					
Assigned for _____	2749					
<i>Total Assigned Fund Balance</i>	2740					
<i>Total Unassigned Fund Balance</i>	2750					
Total Fund Balances	2700					
Total Liabilities and Fund Balances						

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING BALANCE SHEET (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2011

	Account Number	Other Debt Service 290	Total Nonmajor Debt Service Funds
ASSETS			
Cash and Cash Equivalents	1110		
Investments	1160		
Taxes Receivable, Net	1120		
Accounts Receivable, Net	1130		
Interest Receivable	1170		
Due from Reinsurer	1180		
Deposits Receivable	1210		
<i>Due From Other Funds:</i>			
Budgetary Funds	1141		
Internal Funds	1142		
Due from Other Agencies	1220		
Inventory	1150		
Prepaid Items	1230		
<i>Restricted Assets:</i>			
Cash with Fiscal/Service Agents	1114		
Total Assets			
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Salaries, Benefits and Payroll Taxes Payable	2110		
Payroll Deductions and Withholdings	2170		
Accounts Payable	2120		
Judgments Payable	2130		
Construction Contracts Payable	2140		
Construction Contracts Payable-Retained Percentage	2150		
Matured Bonds Payable	2180		
Matured Interest Payable	2190		
Due to Fiscal Agent	2240		
Sales Tax Payable	2260		
Accrued Interest Payable	2210		
Deposits Payable	2220		
Due to Other Agencies	2230		
Section 1011.13 Notes Payable	2250		
<i>Due to Other Funds:</i>			
Budgetary Funds	2161		
Internal Funds	2162		
<i>Deferred Revenue:</i>			
Unearned Revenue	2410		
Unavailable Revenue	2410		
Total Liabilities			
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711		
Prepaid Amounts	2712		
Permanent Fund Principal	2713		
Other Not in Spendable Form	2719		
<i>Total Nonspendable Fund Balance</i>	2710		
<i>Restricted for:</i>			
Economic Stabilization	2721		
Federal Required Carryover Programs	2722		
State Required Carryover Programs	2723		
Local Sales Tax and Other Tax Levy	2724		
Debt Service	2725		
Capital Projects	2726		
Restricted for _____	2729		
Restricted for _____	2729		
<i>Total Restricted Fund Balance</i>	2720		
<i>Committed to:</i>			
Economic Stabilization	2731		
Contractual Agreements	2732		
Committed for _____	2739		
Committed for _____	2739		
<i>Total Committed Fund Balance</i>	2730		
<i>Assigned to:</i>			
Special Revenue	2741		
Debt Service	2742		
Capital Projects	2743		
Permanent Funds	2744		
Assigned for _____	2749		
Assigned for _____	2749		
<i>Total Assigned Fund Balance</i>	2740		
<i>Total Unassigned Fund Balance</i>	2750		
Total Fund Balances	2700		
Total Liabilities and Fund Balances			

The accompanying notes to financial statements are an integral part of this statement
 ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2011

	Account Number	Capital Pro				
		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
ASSETS						
Cash and Cash Equivalents	1110					
Investments	1160					
Taxes Receivable, Net	1120					
Accounts Receivable, Net	1130					
Interest Receivable	1170					
Due from Reinsurer	1180					
Deposits Receivable	1210					
<i>Due From Other Funds:</i>						
Budgetary Funds	1141					
Internal Funds	1142					
Due from Other Agencies	1220					
Inventory	1150					
Prepaid Items	1230					
<i>Restricted Assets:</i>						
Cash with Fiscal/Service Agents	1114					
Total Assets						
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110					
Payroll Deductions and Withholdings	2170					
Accounts Payable	2120					
Judgments Payable	2130					
Construction Contracts Payable	2140					
Construction Contracts Payable-Retained Percentage	2150					
Matured Bonds Payable	2180					
Matured Interest Payable	2190					
Due to Fiscal Agent	2240					
Sales Tax Payable	2260					
Accrued Interest Payable	2210					
Deposits Payable	2220					
Due to Other Agencies	2230					
Section 1011.13 Notes Payable	2250					
<i>Due to Other Funds:</i>						
Budgetary Funds	2161					
Internal Funds	2162					
<i>Deferred Revenue:</i>						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
<i>Total Nonspendable Fund Balance</i>	2710					
<i>Restricted for:</i>						
Economic Stabilization	2721					
Federal Required Carryover Programs	2722					
State Required Carryover Programs	2723					
Local Sales Tax and Other Tax Levy	2724					
Debt Service	2725					
Capital Projects	2726					
Restricted for _____	2729					
Restricted for _____	2729					
<i>Total Restricted Fund Balance</i>	2720					
<i>Committed to:</i>						
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for _____	2739					
Committed for _____	2739					
<i>Total Committed Fund Balance</i>	2730					
<i>Assigned to:</i>						
Special Revenue	2741					
Debt Service	2742					
Capital Projects	2743					
Permanent Funds	2744					
Assigned for _____	2749					
Assigned for _____	2749					
<i>Total Assigned Fund Balance</i>	2740					
<i>Total Unassigned Fund Balance</i>	2750					
Total Fund Balances	2700					
Total Liabilities and Fund Balances						

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2011

	Account Number	jects Funds				Total Nonmajor Capital Projects Funds
		Capital Outlay and Debt Service Funds (CO & DS) 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	
ASSETS						
Cash and Cash Equivalents	1110					
Investments	1160					
Taxes Receivable, Net	1120					
Accounts Receivable, Net	1130					
Interest Receivable	1170					
Due from Reinsurer	1180					
Deposits Receivable	1210					
<i>Due From Other Funds:</i>						
Budgetary Funds	1141					
Internal Funds	1142					
Due from Other Agencies	1220					
Inventory	1150					
Prepaid Items	1230					
<i>Restricted Assets:</i>						
Cash with Fiscal/Service Agents	1114					
Total Assets						
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110					
Payroll Deductions and Withholdings	2170					
Accounts Payable	2120					
Judgments Payable	2130					
Construction Contracts Payable	2140					
Construction Contracts Payable-Retained Percentage	2150					
Matured Bonds Payable	2180					
Matured Interest Payable	2190					
Due to Fiscal Agent	2240					
Sales Tax Payable	2260					
Accrued Interest Payable	2210					
Deposits Payable	2220					
Due to Other Agencies	2230					
Section 1011.13 Notes Payable	2250					
<i>Due to Other Funds:</i>						
Budgetary Funds	2161					
Internal Funds	2162					
<i>Deferred Revenue:</i>						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
<i>Total Nonspendable Fund Balance</i>	2710					
<i>Restricted for:</i>						
Economic Stabilization	2721					
Federal Required Carryover Programs	2722					
State Required Carryover Programs	2723					
Local Sales Tax and Other Tax Levy	2724					
Debt Service	2725					
Capital Projects	2726					
Restricted for _____	2729					
Restricted for _____	2729					
<i>Total Restricted Fund Balance</i>	2720					
<i>Committed to:</i>						
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for _____	2739					
Committed for _____	2739					
<i>Total Committed Fund Balance</i>	2730					
<i>Assigned to:</i>						
Special Revenue	2741					
Debt Service	2742					
Capital Projects	2743					
Permanent Funds	2744					
Assigned for _____	2749					
Assigned for _____	2749					
<i>Total Assigned Fund Balance</i>	2740					
<i>Total Unassigned Fund Balance</i>	2750					
Total Fund Balances	2700					
Total Liabilities and Fund Balances						

The accompanying notes to financial statements are an integral part of this statement
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING BALANCE SHEET (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2011

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS			
Cash and Cash Equivalents	1110		
Investments	1160		
Taxes Receivable, Net	1120		
Accounts Receivable, Net	1130		
Interest Receivable	1170		
Due from Reinsurer	1180		
Deposits Receivable	1210		
<i>Due From Other Funds:</i>			
Budgetary Funds	1141		
Internal Funds	1142		
Due from Other Agencies	1220		
Inventory	1150		
Prepaid Items	1230		
<i>Restricted Assets:</i>			
Cash with Fiscal/Service Agents	1114		
Total Assets			
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Salaries, Benefits and Payroll Taxes Payable	2110		
Payroll Deductions and Withholdings	2170		
Accounts Payable	2120		
Judgments Payable	2130		
Construction Contracts Payable	2140		
Construction Contracts Payable-Retained Percentage	2150		
Matured Bonds Payable	2180		
Matured Interest Payable	2190		
Due to Fiscal Agent	2240		
Sales Tax Payable	2260		
Accrued Interest Payable	2210		
Deposits Payable	2220		
Due to Other Agencies	2230		
Section 1011.13 Notes Payable	2250		
<i>Due to Other Funds:</i>			
Budgetary Funds	2161		
Internal Funds	2162		
<i>Deferred Revenue:</i>			
Unearned Revenue	2410		
Unavailable Revenue	2410		
Total Liabilities			
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711		
Prepaid Amounts	2712		
Permanent Fund Principal	2713		
Other Not in Spendable Form	2719		
<i>Total Nonspendable Fund Balance</i>	2710		
<i>Restricted for:</i>			
Economic Stabilization	2721		
Federal Required Carryover Programs	2722		
State Required Carryover Programs	2723		
Local Sales Tax and Other Tax Levy	2724		
Debt Service	2725		
Capital Projects	2726		
Restricted for _____	2729		
Restricted for _____	2729		
<i>Total Restricted Fund Balance</i>	2720		
<i>Committed to:</i>			
Economic Stabilization	2731		
Contractual Agreements	2732		
Committed for _____	2739		
Committed for _____	2739		
<i>Total Committed Fund Balance</i>	2730		
<i>Assigned to:</i>			
Special Revenue	2741		
Debt Service	2742		
Capital Projects	2743		
Permanent Funds	2744		
Assigned for _____	2749		
Assigned for _____	2749		
<i>Total Assigned Fund Balance</i>	2740		
<i>Total Unassigned Fund Balance</i>	2750		
Total Fund Balances	2700		
Total Liabilities and Fund Balances			

The accompanying notes to financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2011

	Account Number	Special Revenue Funds			
		Food Service 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
REVENUES					
Federal Direct	3100				
Federal Through State and Local	3200				
State Sources	3300				
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue					
Total Local Sources	3400				
Total Revenues					
EXPENDITURES					
<i>Current:</i>					
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				
School Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services	7500				
Food Services	7600				
Central Services	7700				
Pupil Transportation	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715				
Premium on Refunding Bonds	3792				
Discount on Refunding Bonds	892				
Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation	893				
Loans Incurred	3720				
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS					

EXTRAORDINARY ITEMS					

Net Change in Fund Balances					
Fund Balances, July 1, 2010	2800				
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2011	2700				

The accompanying notes to financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2011

	Account Number	Debt Service Funds				
		SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/15 F.S. 230	Motor Vehicle Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
<i>Local Sources:</i>						
Property Taxes Levied for Operational Purposes	3411					
Property Taxes Levied for Debt Service	3412					
Property Taxes Levied for Capital Projects	3413					
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue						
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
<i>Current:</i>						
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					
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation	7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures						
Excess (Deficiency) of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES (USES)						
Long-Term Bonds Issued	3710					
Premium on Sale of Bonds	3791					
Discount on Sale of Bonds	891					
Refunding Bonds Issued	3715					
Premium on Refunding Bonds	3792					
Discount on Refunding Bonds	892					
Certificates of Participation Issued	3750					
Premium on Certificates of Participation	3793					
Discount on Certificates of Participation	893					
Loans Incurred	3720					
Proceeds from the Sale of Capital Assets	3730					
Loss Recoveries	3740					
Proceeds of Forward Supply Contract	3760					
Special Facilities Construction Advances	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Transfers In	3600					
Transfers Out	9700					
Total Other Financing Sources (Uses)						
SPECIAL ITEMS						

EXTRAORDINARY ITEMS						

Net Change in Fund Balances						
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					
Fund Balances, June 30, 2011	2700					

The accompanying notes to financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CI
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	Other Debt Service 290	Total Nonmajor Debt Service Funds
REVENUES			
Federal Direct	3100		
Federal Through State and Local	3200		
State Sources	3300		
<i>Local Sources:</i>			
Property Taxes Levied for Operational Purposes	3411		
Property Taxes Levied for Debt Service	3412		
Property Taxes Levied for Capital Projects	3413		
Local Sales Taxes	3418		
Charges for Service - Food Service	345X		
Impact Fees	3496		
Other Local Revenue			
Total Local Sources	3400		
Total Revenues			
EXPENDITURES			
<i>Current:</i>			
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		
School Board	7100		
General Administration	7200		
School Administration	7300		
Facilities Acquisition and Construction	7410		
Fiscal Services	7500		
Food Services	7600		
Central Services	7700		
Pupil Transportation	7800		
Operation of Plant	7900		
Maintenance of Plant	8100		
Administrative Technology Services	8200		
Community Services	9100		
<i>Debt Service: (Function 9200)</i>			
Retirement of Principal	710		
Interest	720		
Dues, Fees and Issuance Costs	730		
Miscellaneous Expenditures	790		
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420		
Other Capital Outlay	9300		
Total Expenditures			
Excess (Deficiency) of Revenues Over (Under) Expenditures			
OTHER FINANCING SOURCES (USES)			
Long-Term Bonds Issued	3710		
Premium on Sale of Bonds	3791		
Discount on Sale of Bonds	891		
Refunding Bonds Issued	3715		
Premium on Refunding Bonds	3792		
Discount on Refunding Bonds	892		
Certificates of Participation Issued	3750		
Premium on Certificates of Participation	3793		
Discount on Certificates of Participation	893		
Loans Incurred	3720		
Proceeds from the Sale of Capital Assets	3730		
Loss Recoveries	3740		
Proceeds of Forward Supply Contract	3760		
Special Facilities Construction Advances	3770		
Payments to Refunded Bond Escrow Agent (Function 9299)	760		
Transfers In	3600		
Transfers Out	9700		
Total Other Financing Sources (Uses)			
SPECIAL ITEMS			
EXTRAORDINARY ITEMS			
Net Change in Fund Balances			
Fund Balances, July 1, 2010	2800		
Adjustment to Fund Balances	2891		
Fund Balances, June 30, 2011	2700		

The accompanying notes to financial statements are an integral part of this statement
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	Capital Pro				
		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
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
<i>Local Sources:</i>						
Property Taxes Levied for Operational Purposes	3411					
Property Taxes Levied for Debt Service	3412					
Property Taxes Levied for Capital Projects	3413					
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue						
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
<i>Current:</i>						
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					
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation	7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures						
Excess (Deficiency) of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES (USES)						
Long-Term Bonds Issued	3710					
Premium on Sale of Bonds	3791					
Discount on Sale of Bonds	891					
Refunding Bonds Issued	3715					
Premium on Refunding Bonds	3792					
Discount on Refunding Bonds	892					
Certificates of Participation Issued	3750					
Premium on Certificates of Participation	3793					
Discount on Certificates of Participation	893					
Loans Incurred	3720					
Proceeds from the Sale of Capital Assets	3730					
Loss Recoveries	3740					
Proceeds of Forward Supply Contract	3760					
Special Facilities Construction Advances	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Transfers In	3600					
Transfers Out	9700					
Total Other Financing Sources (Uses)						
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
Net Change in Fund Balances						
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					
Fund Balances, June 30, 2011	2700					

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CI
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	jects Funds				Total Nonmajor Capital Project Funds
		Capital Outlay and Debt Service Funds (CO & DS) 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
<i>Local Sources:</i>						
Property Taxes Levied for Operational Purposes	3411					
Property Taxes Levied for Debt Service	3412					
Property Taxes Levied for Capital Projects	3413					
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue						
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
<i>Current:</i>						
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					
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation	7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures						
Excess (Deficiency) of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES (USES)						
Long-Term Bonds Issued	3710					
Premium on Sale of Bonds	3791					
Discount on Sale of Bonds	891					
Refunding Bonds Issued	3715					
Premium on Refunding Bonds	3792					
Discount on Refunding Bonds	892					
Certificates of Participation Issued	3750					
Premium on Certificates of Participation	3793					
Discount on Certificates of Participation	893					
Loans Incurred	3720					
Proceeds from the Sale of Capital Assets	3730					
Loss Recoveries	3740					
Proceeds of Forward Supply Contract	3760					
Special Facilities Construction Advances	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Transfers In	3600					
Transfers Out	9700					
Total Other Financing Sources (Uses)						
SPECIAL ITEMS						

EXTRAORDINARY ITEMS						

Net Change in Fund Balances						
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					
Fund Balances, June 30, 2011	2700					

The accompanying notes to financial statements are an integral part of this statement
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100		
Federal Through State and Local	3200		
State Sources	3300		
<i>Local Sources:</i>			
Property Taxes Levied for Operational Purposes	3411		
Property Taxes Levied for Debt Service	3412		
Property Taxes Levied for Capital Projects	3413		
Local Sales Taxes	3418		
Charges for Service - Food Service	345X		
Impact Fees	3496		
Other Local Revenue			
Total Local Sources	3400		
Total Revenues			
EXPENDITURES			
<i>Current:</i>			
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		
School Board	7100		
General Administration	7200		
School Administration	7300		
Facilities Acquisition and Construction	7410		
Fiscal Services	7500		
Food Services	7600		
Central Services	7700		
Pupil Transportation	7800		
Operation of Plant	7900		
Maintenance of Plant	8100		
Administrative Technology Services	8200		
Community Services	9100		
<i>Debt Service: (Function 9200)</i>			
Retirement of Principal	710		
Interest	720		
Dues, Fees and Issuance Costs	730		
Miscellaneous Expenditures	790		
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420		
Other Capital Outlay	9300		
Total Expenditures			
Excess (Deficiency) of Revenues Over (Under) Expenditures			
OTHER FINANCING SOURCES (USES)			
Long-Term Bonds Issued	3710		
Premium on Sale of Bonds	3791		
Discount on Sale of Bonds	891		
Refunding Bonds Issued	3715		
Premium on Refunding Bonds	3792		
Discount on Refunding Bonds	892		
Certificates of Participation Issued	3750		
Premium on Certificates of Participation	3793		
Discount on Certificates of Participation	893		
Loans Incurred	3720		
Proceeds from the Sale of Capital Assets	3730		
Loss Recoveries	3740		
Proceeds of Forward Supply Contract	3760		
Special Facilities Construction Advances	3770		
Payments to Refunded Bond Escrow Agent (Function 9299)	760		
Transfers In	3600		
Transfers Out	9700		
Total Other Financing Sources (Uses)			
SPECIAL ITEMS			
EXTRAORDINARY ITEMS			
Net Change in Fund Balances			
Fund Balances, July 1, 2010	2800		
Adjustment to Fund Balances	2891		
Fund Balances, June 30, 2011	2700		

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND _____
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				
Federal Through State and Local	3200				
State Sources	3300				
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue					
Total Local Sources	3400				
Total Revenues					
EXPENDITURES					
<i>Current:</i>					
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				
School Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services	7500				
Food Services	7600				
Central Services	7700				
Pupil Transportation	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715				
Premium on Refunding Bonds	3792				
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Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation	893				
Loans Incurred	3720				
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances					
Fund Balances, July 1, 2010	2800				
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2011	2700				

DISTRICT SCHOOL BOARD OF _____ COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUND _____
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				
Federal Through State and Local	3200				
State Sources	3300				
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue					
Total Local Sources	3400				
Total Revenues					
EXPENDITURES					
<i>Current:</i>					
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				
School Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services	7500				
Food Services	7600				
Central Services	7700				
Pupil Transportation	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715				
Premium on Refunding Bonds	3792				
Discount on Refunding Bonds	892				
Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation	893				
Loans Incurred	3720				
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances					
Fund Balances, July 1, 2010	2800				
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2011	2700				

DISTRICT SCHOOL BOARD OF _____ COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				
Federal Through State and Local	3200				
State Sources	3300				
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue					
Total Local Sources	3400				
Total Revenues					
EXPENDITURES					
<i>Current:</i>					
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				
School Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services	7500				
Food Services	7600				
Central Services	7700				
Pupil Transportation	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715				
Premium on Refunding Bonds	3792				
Discount on Refunding Bonds	892				
Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation	893				
Loans Incurred	3720				
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances					
Fund Balances, July 1, 2010	2800				
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2011	2700				

DISTRICT SCHOOL BOARD OF _____ COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				
Federal Through State and Local	3200				
State Sources	3300				
<i>Local Sources:</i>					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue					
Total Local Sources	3400				
Total Revenues					
EXPENDITURES					
<i>Current:</i>					
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				
School Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services	7500				
Food Services	7600				
Central Services	7700				
Pupil Transportation	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715				
Premium on Refunding Bonds	3792				
Discount on Refunding Bonds	892				
Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation	893				
Loans Incurred	3720				
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances					
Fund Balances, July 1, 2010	2800				
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2011	2700				

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 June 30, 2011

	Account Number	Self Insurance 911	Self Insurance 912	Self Insurance 913	Self Insurance 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
ASSETS									
<i>Current Assets:</i>									
Cash and Cash Equivalents	1110								
Investments	1160								
Accounts Receivable, Net	1130								
Interest Receivable	1170								
Due from Reinsurer	1180								
Deposits Receivable	1210								
Due from Other Funds-Budgetary	1141								
Due from Other Agencies	1220								
Inventory	1150								
Prepaid Items	1230								
Total Current Assets									
<i>Noncurrent Assets:</i>									
Restricted Cash and Cash Equivalents									
Other Post-employment Benefits Obligation (asset)	1410								
<i>Capital Assets:</i>									
Land	1310								
Land Improvements - Nondepreciable	1315								
Construction in Progress	1360								
Improvements Other Than Buildings	1320								
Accumulated Depreciation	1329								
Buildings and Fixed Equipment	1330								
Accumulated Depreciation	1339								
Furniture, Fixtures and Equipment	1340								
Accumulated Depreciation	1349								
Motor Vehicles	1350								
Accumulated Depreciation	1359								
Property Under Capital Leases	1370								
Accumulated Depreciation	1379								
Computer Software	1382								
Accumulated Amortization	1389								
Total Capital Assets net of Accum. Dep'n									
Total Noncurrent Assets									
Total Assets									
LIABILITIES									
<i>Current Liabilities:</i>									
Salaries, Benefits and Payroll Taxes Payable	2110								
Payroll Deductions and Withholdings	2170								
Accounts Payable	2120								
Judgments Payable	2130								
Sales Tax Payable	2260								
Accrued Interest Payable	2210								
Deposits Payable	2220								
Due to Other Funds-Budgetary	2161								
Due to Other Agencies	2230								
Deferred Revenue	2410								
Estimated Unpaid Claims	2271								
Estimated Liability for Claims Adjustment Expense	2272								
Obligations Under Capital Leases	2315								
Liability for Compensated Absences	2330								
Estimated Liability for Long-Term Claims	2350								
Other Post-employment Benefits Obligation	2360								
Total Current Liabilities									
<i>Noncurrent Liabilities:</i>									
Liabilities Payable from Restricted Assets:									
Deposits Payable	2220								
<i>Other Noncurrent Liabilities:</i>									
Obligations Under Capital Leases	2315								
Liability for Compensated Absences	2330								
Estimated Liability for Long-Term Claims	2350								
Other Post-employment Benefits Obligation	2360								
Total Noncurrent Liabilities									
Total Liabilities									
NET ASSETS									
Invested in Capital Assets, Net of Related Debt	2770								
Restricted for _____	2780								
Unrestricted	2790								
Total Net Assets									
Total Liabilities and Net Assets									

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2011

	Account Number	Self Insurance 911	Self Insurance 912	Self Insurance 913	Self Insurance 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
OPERATING EXPENSES									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700								
Depreciation/Amortization	780								
Total Operating Expenses									
Operating Income (Loss)									
NONOPERATING REVENUES (EXPENSES)									
Interest Revenue	3430								
Gifts, Grants and Bequests	3440								
Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Interest Expense	720								
Miscellaneous Expense	790								
Loss on Disposition of Assets	810								
Total Nonoperating Revenues (Expenses)									
Income (Loss) Before Operating Transfers									
Transfers In	3600								
Transfers Out	9700								
SPECIAL ITEMS									
EXTRAORDINARY ITEMS									
Change in Net Assets									
Net Assets - July 1, 2010	2880								
Adjustment to Net Assets	2896								
Net Assets - June 30, 2011	2780								

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2011

	Self Insurance 911	Self Insurance 912	Self Insurance 913	Self Insurance 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users								
Receipts from interfund services provided								
Payments to suppliers								
Payments to employees								
Payments for interfund services used								
Other receipts (payments)								
Net cash provided (used) by operating activities								
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants								
Transfers from other funds								
Transfers to other funds								
Net cash provided (used) by noncapital financing activities								
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt								
Capital contributions								
Proceeds from disposition of capital assets								
Acquisition and construction of capital assets								
Principal paid on capital debt								
Interest paid on capital debt								
Net cash provided (used) by capital and related financing activities								
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments								
Interest and dividends received								
Purchase of investments								
Net cash provided (used) by investing activities								
Net increase (decrease) in cash and cash equivalents								
Cash and cash equivalents - July 1, 2010								
Cash and cash equivalents - June 30, 2011								
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)								
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/Amortization expense								
Commodities used from USDA program								
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable								
(Increase) decrease in interest receivable								
(Increase) decrease in due from reinsurer								
(Increase) decrease in deposits receivable								
(Increase) decrease in due from other funds								
(Increase) decrease in due from other agencies								
(Increase) decrease in inventory								
(Increase) decrease in prepaid items								
Increase (decrease) in salaries and benefits payable								
Increase (decrease) in payroll tax liabilities								
Increase (decrease) in accounts payable								
Increase (decrease) in judgments payable								
Increase (decrease) in sales tax payable								
Increase (decrease) in accrued interest payable								
Increase (decrease) in deposits payable								
Increase (decrease) in due to other funds								
Increase (decrease) in due to other agencies								
Increase (decrease) in deferred revenue								
Increase (decrease) in estimated unpaid claims								
Increase (decrease) in estimated liability for claims adjustment expense								
Total adjustments								
Net cash provided (used) by operating activities								
Noncash investing, capital, and financing activities:								
Borrowing under capital lease								
Contributions of capital assets								
Purchase of equipment on account								
Capital asset trade-ins								
Net Increase/(Decrease) in the fair value of investments								
Commodities received through USDA program								

The accompanying notes to financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF NET ASSETS
 INTERNAL SERVICE FUNDS
 June 30, 2011

	Account Number	Self Insurance 711	Self Insurance 712	Self Insurance 713	Self Insurance 714	Self Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS									
<i>Current Assets:</i>									
Cash and Cash Equivalents	1110								
Investments	1160								
Accounts Receivable, Net	1130								
Interest Receivable	1170								
Due from Reinsurer	1180								
Deposits Receivable	1210								
Due from Other Funds-Budgetary	1141								
Due from Other Agencies	1220								
Inventory	1150								
Prepaid Items	1230								
Total Current Assets									
<i>Noncurrent Assets:</i>									
Restricted Cash and Cash Equivalents									
Other Post-employment Benefits Obligation (asset)	1410								
<i>Capital Assets:</i>									
Land	1310								
Land Improvements - Nondepreciable	1315								
Construction in Progress	1360								
Improvements Other Than Buildings	1320								
Accumulated Depreciation	1329								
Buildings and Fixed Equipment	1330								
Accumulated Depreciation	1339								
Furniture, Fixtures and Equipment	1340								
Accumulated Depreciation	1349								
Motor Vehicles	1350								
Accumulated Depreciation	1359								
Property Under Capital Leases	1370								
Accumulated Depreciation	1379								
Computer Software	1382								
Accumulated Amortization	1389								
Total Capital Assets net of Accum. Dep'n									
Total Noncurrent Assets									
Total Assets									
LIABILITIES									
<i>Current Liabilities:</i>									
Salaries, Benefits and Payroll Taxes Payable	2110								
Payroll Deductions and Withholdings	2170								
Accounts Payable	2120								
Judgments Payable	2130								
Sales Tax Payable	2260								
Accrued Interest Payable	2210								
Deposits Payable	2220								
Due to Other Funds-Budgetary	2161								
Due to Other Agencies	2230								
Deferred Revenue	2410								
Estimated Unpaid Claims	2271								
Estimated Liability for Claims Adjustment Expense	2272								
Obligations Under Capital Leases	2315								
Liability for Compensated Absences	2330								
Estimated Liability for Long-Term Claims	2350								
Other Post-employment Benefits Obligation	2360								
Total Current Liabilities									
<i>Noncurrent Liabilities:</i>									
<i>Liabilities Payable from Restricted Assets:</i>									
Deposits Payable	2220								
<i>Other Noncurrent Liabilities:</i>									
Obligations Under Capital Leases	2315								
Liability for Compensated Absences	2330								
Estimated Liability for Long-Term Claims	2350								
Other Post-employment Benefits Obligation	2360								
Total Noncurrent Liabilities									
Total Liabilities									
NET ASSETS									
Invested in Capital Assets, Net of Related Debt	2770								
Restricted for _____	2780								
Unrestricted	2790								
Total Net Assets									
Total Liabilities and Net Assets									

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2011

	Account Number	Self Insurance 711	Self Insurance 712	Self Insurance 713	Self Insurance 714	Self Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
OPERATING REVENUES									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
OPERATING EXPENSES									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700								
Depreciation/Amortization	780								
Total Operating Expenses									
Operating Income (Loss)									
NONOPERATING REVENUES (EXPENSES)									
Interest Revenue	3430								
Gifts, Grants and Bequests	3440								
Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Interest Expense	720								
Miscellaneous Expense	790								
Loss on Disposition of Assets	810								
Total Nonoperating Revenues (Expenses)									
Income (Loss) Before Operating Transfers									
Transfers In	3600								
Transfers Out	9700								
SPECIAL ITEMS									
EXTRAORDINARY ITEMS									
Change in Net Assets									
Net Assets - July 1, 2010									
Adjustments to Net Assets									
Net Assets - June 30, 2011									

The accompanying notes to financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2011

	Self Insurance 711	Self Insurance 712	Self Insurance 713	Self Insurance 714	Self Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users								
Receipts from interfund services provided								
Payments to suppliers								
Payments to employees								
Payments for interfund services used								
Other receipts (payments)								
Net cash provided (used) by operating activities								
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants								
Transfers from other funds								
Transfers to other funds								
Net cash provided (used) by noncapital financing activities								
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt								
Capital contributions								
Proceeds from disposition of capital assets								
Acquisition and construction of capital assets								
Principal paid on capital debt								
Interest paid on capital debt								
Net cash provided (used) by capital and related financing activities								
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments								
Interest and dividends received								
Purchase of investments								
Net cash provided (used) by investing activities								
Net increase (decrease) in cash and cash equivalents								
Cash and cash equivalents - July 1, 2010								
Cash and cash equivalents - June 30, 2011								
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)								
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/Amortization expense								
Commodities used from USDA program								
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable								
(Increase) decrease in interest receivable								
(Increase) decrease in due from reinsurer								
(Increase) decrease in deposits receivable								
(Increase) decrease in due from other funds								
(Increase) decrease in due from other agencies								
(Increase) decrease in inventory								
(Increase) decrease in prepaid items								
Increase (decrease) in salaries and benefits payable								
Increase (decrease) in payroll tax liabilities								
Increase (decrease) in accounts payable								
Increase (decrease) in judgments payable								
Increase (decrease) in sales tax payable								
Increase (decrease) in accrued interest payable								
Increase (decrease) in deposits payable								
Increase (decrease) in due to other funds								
Increase (decrease) in due to other agencies								
Increase (decrease) in deferred revenue								
Increase (decrease) in estimated unpaid claims								
Increase (decrease) in estimated liability for claims adjustment expense								
Total adjustments								
Net cash provided (used) by operating activities								
Noncash investing, capital, and financing activities:								
Borrowing under capital lease								
Contributions of capital assets								
Purchase of equipment on account								
Capital asset trade-ins								
Net Increase/(Decrease) in the fair value of investments								
Commodities received through USDA program								

The accompanying notes to financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
INVESTMENT TRUST FUNDS
June 30, 2011

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
Due from Other Funds-Budgetary	1141				
Inventory	1150				
Due from Other Agencies	1220				
Total Assets					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Due to Other Agencies	2230				
Due to Other Funds-Budgetary	2161				
Internal Accounts Payable	2290				
Total Liabilities					
NET ASSETS					
Assets Held in Trust for Pension Benefits					
Assets Held in Trust for Scholarships and Other Purposes					
Total Net Assets					

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING STATEMENT OF CHANGES IN NET ASSETS
INVESTMENT TRUST FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer					
Plan Members					
Gifts, Grants and Bequests	3440				
<i>Investment Earnings:</i>					
Interest on Investments	3431				
Gain on Sale of Investments	3432				
Net Increase (Decrease) in the Fair Value of Investments	3433				
Total Investment Earnings					
Less Investment Expense					
Net Investment Earnings					
Total Additions					
DEDUCTIONS					
Salaries	100				
Employee Benefits	200				
Purchased Services	300				
Other Expenses	700				
Refunds of Contributions					
Administrative Expenses					
Total Deductions					
Change In Net Assets					
Net Assets - July 1, 2010	2885				
Net Assets - June 30, 2011	2785				

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 PRIVATE-PURPOSE TRUST FUNDS
 June 30, 2011

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
Due from Other Funds-Budgetary	1141				
Inventory	1150				
Due from Other Agencies	1220				
Total Assets					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Due to Other Agencies	2230				
Due to Other Funds-Budgetary	2161				
Internal Accounts Payable	2290				
Total Liabilities					
NET ASSETS					
Assets Held in Trust for Pension Benefits					
Assets Held in Trust for Scholarships and Other Purposes					
Total Net Assets					

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING STATEMENT OF CHANGES IN NET ASSETS
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer					
Plan Members					
Gifts, Grants and Bequests	3440				
<i>Investment Earnings:</i>					
Interest on Investments	3431				
Gain on Sale of Investments	3432				
Net Increase (Decrease) in the Fair Value of Investments	3433				
Total Investment Earnings					
Less Investment Expense					
Net Investment Earnings					
Total Additions					
DEDUCTIONS					
Salaries	100				
Employee Benefits	200				
Purchased Services	300				
Other Expenses	700				
Refunds of Contributions					
Administrative Expenses					
Total Deductions					
Change In Net Assets					
Net Assets - July 1, 2010	2885				
Net Assets - June 30, 2011	2785				

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PENSION TRUST FUNDS
June 30, 2011

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
Due from Other Funds-Budgetary	1141				
Inventory	1150				
Due from Other Agencies	1220				
Total Assets					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Due to Other Agencies	2230				
Due to Other Funds-Budgetary	2161				
Internal Accounts Payable	2290				
Total Liabilities					
NET ASSETS					
Assets Held in Trust for Pension Benefits					
Assets Held in Trust for Scholarships and Other Purposes					
Total Net Assets					

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING STATEMENT OF CHANGES IN NET ASSETS
PENSION TRUST FUNDS
For the Fiscal Year Ended June 30, 2011

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer					
Plan Members					
Gifts, Grants and Bequests	3440				
<i>Investment Earnings:</i>					
Interest on Investments	3431				
Gain on Sale of Investments	3432				
Net Increase (Decrease) in the Fair Value of Investments	3433				
Total Investment Earnings					
Less Investment Expense					
Net Investment Earnings					
Total Additions					
DEDUCTIONS					
Salaries	100				
Employee Benefits	200				
Purchased Services	300				
Other Expenses	700				
Refunds of Contributions					
Administrative Expenses					
Total Deductions					
Change in Net Assets					
Net Assets - July 1, 2010	2885				
Net Assets - June 30, 2011	2785				

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 June 30, 2011

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
Due from Other Funds-Budgetary	1141				
Inventory	1150				
Due from Other Agencies	1220				
Total Assets					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Due to Other Agencies	2230				
Due to Other Funds-Budgetary	2161				
Internal Accounts Payable	2290				
Total Liabilities					

The accompanying notes to financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS 891
June 30, 2011

	Account Number	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				
Inventory	1150				
Due from Other Agencies	1220				
Total Assets					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Due to Other Funds Budgetary	2161				
Internal Accounts Payable	2290				
Total Liabilities					

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
 Agency Fund Name
 June 30, 2011

	Account Number	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				
Inventory	1150				
Due from Other Agencies	1220				
Total Assets					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Due to Other Funds Budgetary	2161				
Internal Accounts Payable	2290				
Total Liabilities					

The accompanying notes to financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
 Agency Fund Name
 June 30, 2011

	Account Number	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				
Inventory	1150				
Due from Other Agencies	1220				
Total Assets					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Due to Other Funds Budgetary	2161				
Internal Accounts Payable	2290				
Total Liabilities					

The accompanying notes to financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
TOTAL AGENCY FUNDS
June 30, 2011

	Account Number	Total Agency Fund Balances July 1, 2010	Total Agency Fund Additions	Total Agency Fund Deductions	Total Agency Fund Balances June 30, 2011
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				
Inventory	1150				
Due from Other Agencies	1220				
Total Assets					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Due to Other Funds Budgetary	2161				
Internal Accounts Payable	2290				
Total Liabilities					

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF _____ COUNTY
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR COMPONENT UNITS
 June 30, 2011

	Account Number	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Total Nonmajor Component Units
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Taxes Receivable, net	1120				
Accounts Receivable, net	1130				
Interest Receivable	1170				
Due from Reinsurer	1180				
Deposits Receivable	1210				
Due from Other Agencies	1220				
Internal Balances					
Inventory	1150				
Prepaid Items	1230				
<i>Restricted Assets:</i>					
Cash with Fiscal Agent	1114				
<i>Deferred Charges:</i>					
Issuance Costs					
<i>Noncurrent assets:</i>					
Other Post-employment Benefits Obligation (asset)	1410				
<i>Capital Assets:</i>					
Land	1310				
Land Improvements - Nondepreciable	1315				
Construction in Progress	1360				
Improvements Other Than Buildings	1320				
Less Accumulated Depreciation	1329				
Buildings and Fixed Equipment	1330				
Less Accumulated Depreciation	1339				
Furniture, Fixtures and Equipment	1340				
Less Accumulated Depreciation	1349				
Motor Vehicles	1350				
Less Accumulated Depreciation	1359				
Property Under Capital Leases	1370				
Less Accumulated Depreciation	1379				
Audio Visual Materials	1381				
Less Accumulated Depreciation	1388				
Computer Software	1382				
Less Accumulated Amortization	1389				
Total Capital Assets net of Accum. Dep'n					
Total Assets					
LIABILITIES AND NET ASSETS					
LIABILITIES					
Salaries and Wages Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Judgments Payable	2130				
Construction Contracts Payable	2140				
Construction Contracts Retainage Payable	2150				
Due to Fiscal Agent	2240				
Accrued Interest Payable	2210				
Deposits Payable	2220				
Due to Other Agencies	2230				
Sales Tax Payable	2260				
Deferred Revenue	2410				
Estimated Unpaid Claims	2271				
Estimated Liability for Claims Adjustment	2272				
Estimated Liability for Arbitrage Rebate	2280				
<i>Noncurrent Liabilities:</i>					
<i>Portion Due Within One Year:</i>					
Section 1011.13 Notes Payable	2250				
Notes Payable	2310				
Obligations Under Capital Leases	2315				
Bonds Payable	2320				
Liability for Compensated Absences	2330				
Certificates of Participation Payable	2340				
Estimated Liability for Long-Term Claims	2350				
Other Post-employment Benefits Obligation	2360				
Estimated PECO Advance Payable	2370				
Estimated Liability for Arbitrage Rebate	2280				
<i>Portion Due After One Year:</i>					
Notes Payable	2310				
Obligations Under Capital Leases	2315				
Bonds Payable	2320				
Liability for Compensated Absences	2330				
Certificates of Participation Payable	2340				
Estimated Liability for Long-Term Claims	2350				
Other Post-employment Benefits Obligation	2360				
Estimated PECO Advance Payable	2370				
Estimated Liability for Arbitrage Rebate	2280				
Total Liabilities					
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	2770				
<i>Restricted For:</i>					
Categorical Carryover Programs	2780				
Food Service	2780				
Debt Service	2780				
Capital Projects	2780				
Other Purposes	2780				
Unrestricted	2790				
Total Net Assets					
Total Liabilities and Net Assets					

