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

2011 OCT 12 AM IO: OO

JOINT ADMINISTRATIVE
PROCEEDURES COMMITTEE

RULE 6A-1.0071

FORM 145

EFFECTIVE: 2/1/2012

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

	r				1		
	A	Communicated	Primary Government	1	Major Component Unit	Component Units	Total Nonmajor
ASSETS	Account Number	Governmental Activities	Business-type Activities	Total	Najor Component Unit Name	Major Component Unit Name	Component Units
Cash and Cash Equivalents	1110	Activities	Activities	Total	rvaine	rtaine	Component Cints
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	1150						
Inventory Prepaid Items	1150 1230						
Restricted Assets:	1230						
Cash with Fiscal Agent	1114						
Deferred Charges:							
Issuance Costs							
Noncurrent Assets:							
Other Post-employment Benefits Obligation (asset)	1410						
Capital Assets:							
Land	1310						
Land Improvements - Nondepreciable	1315						
Construction in Progress	1360						
Improvements Other Than Buildings	1320		1	1	1		
Less Accumulated Depreciation	1329		1	1	1		
Buildings and Fixed Equipment  Less Accumulated Depreciation	1330 1339		-	-	1		
Less Accumulated Depreciation Furniture, Fixtures and Equipment	1339		1	<del> </del>	+		
Less Accumulated Depreciation	1349		<del> </del>	<del>                                     </del>	+		
Motor Vehicles	1350		<del> </del>	<u> </u>	†		
Less Accumulated Depreciation	1359			<u> </u>	1		
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 2120						
Accounts Payable  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 Estimated Liability for Arbitrage Rebate	2272 2280						
Noncurrent Liabilities:	2280						
Portion Due Within One Year:							
Section 1011.13, F.S., Notes Payable	2250				1		
Notes Payable	2310		†	1	†		
Obligations Under Capital Leases	2315						
Bonds Payable	2320						
Liability for Compensated Absences	2330						
Certificates of Participation Payable	2340				1		
Estimated Liability for Long-Term Claims	2350			<b></b>			
Other Post-employment Benefits Obligation	2360		1	1	1		
Estimated PECO Advance Payable	2370		1	1	1		
Estimated Liability for Arbitrage Rebate  Portion Due After One Year:	2280		-	-	1		
Notes Payable	2310						
Obligations Under Capital Leases	2315		<b>†</b>	<b>†</b>	†		
Bonds Payable	2320				1		
Liability for Compensated Absences	2330		†	1	†		
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	1 7						
Invested in Capital Assets, Net of Related Debt	2770				1		
Restricted For:							
Categorical Carryover Programs	2780		1	1	1		
Food Service	2780		1	1	1		
Debt Service	2780		-	-	1		
Capital Projects Other Purposes	2780 2780		-	-	+		
Unrestricted	2780		<del> </del>	<del>                                     </del>	+		
Total Net Assets	2130		1	<del> </del>	†		
Total Liabilities and Net Assets	+ +				1		
			1	1	i e	ı	

# DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2011

			Net (Expense) Revenue					e) Revenue		
				Program Revenues		and Changes in Net Assets				
				Operating	Capital		Primary Government			
	Account		Charges for	Grants and	Grants and	Governmental	Business-type		Component	
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units	
Governmental Activities:										
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	7400									
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									
Interest on Long-term Debt	9200									
Unallocated Depreciation/Amortization Expense*										
Total Governmental Activities										
Business-type Activities:										
Self Insurance Consortium										
Daycare Operations										
Other Business-type Activity										
Total Business-type Activities										
Total Primary Government										
Component Units:										
Major Component Unit Major Component Unit Name										
Major Component Unit Major Component Unit Name										
Total Nonmajor Component Units										
Total Component Units										
							· · · · · · · · · · · · · · · · · · ·		1111	

#### General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items, and Transfers

Change in Net Assets

Net Assets - July 1, 2010

Net Assets - June 30, 2011

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

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<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

				Other	Federal	Miscellaneous
			Food	Federal	Economic Stimulus	Special
	Account	General	Service	Programs	Programs	Revenue
ACCIDING	Number	100	410	420	430	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					
Due From Other Funds:						
Budgetary Funds	1141					
Internal Funds	1142 1220					
Due from Other Agencies Inventory	1150					
Prepaid Items	1230					
Restricted Assets	1230					
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  Due to Fiscal Agent	2190 2240					
Sales Tax Payable	2260					
Accrued Interest Payable	2210					
Deposits Payable	2220					
Due to Other Agencies	2230					
Section 1011.13 Notes Payable	2250					
Due to Other Funds:						
Budgetary Funds	2161					
Internal Funds	2162					
Deferred Revenue:						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES Nonspendable:						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
Total Nonspendable Fund Balance	2710					
Restricted for:						
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  Restricted for	2726 2729		+			
Restricted for	2729		+			
Total Restricted Fund Balance	2720		+		+	
Committed to:	2120		+		+	
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for	2739					
Committed for	2739					
Total Committed Fund Balance	2730					
Assigned to:						
Special Revenue	2741		-	1		
Debt Service	2742		1	1		
Capital Projects	2743		+	+	+	
Permanent Funds Assigned for	2744 2749		+	+	+	
Assigned for	2749		+	+	+	
Assigned for  Total Assigned Fund Balance	2749		+			
Total Houghest Land Dutance	2740			1	+	
Total Unassigned Fund Balance	2750					
Total Fund Balances	2700		+		+	
Total Liabilities and Fund Balances	2.00		+			
The accompanying notes to financial statements are an integral po	out of this statemen		1	•		

		T	T	ı	1	
		ann ann	Special	Section	Motor	
		SBE/COBI	Act	1011.14/1011.15	Vehicle	District
	Account	Bonds	Bonds	F.S.	Bonds	Bonds
A CODETTO	Number	210	220	230	240	250
ASSETS	1110					
Cash and Cash Equivalents	1110					
Investments Taxes Receivable, Net	1160 1120					
Accounts Receivable, Net	1130					
Interest Receivable	1170					
	1170			<b>+</b>		
Due from Reinsurer Deposits Receivable	1210					
Due From Other Funds:	1210					
	1141					
Budgetary Funds	1141					
Internal Funds	1142					
Due from Other Agencies	1220					
Inventory	1150					
Prepaid Items	1230					
Restricted Assets						
Cash with Fiscal/Service Agent	1114					
Total Assets				ļ		
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					
Due to Other Funds:						İ
Budgetary Funds	2161					
Internal Funds	2162					
Deferred Revenue:						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES						
Nonspendable:						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719			<b>†</b>		
Total Nonspendable Fund Balance	2710					
Restricted for:	2710			<b>†</b>		
Economic Stabilization	2721					
Federal Required Carryover Programs	2722					
State Required Carryover Programs	2723					
Local Sales Tax and Other Tax Levy	2724					
Debt Service	2725					
6 1 15 1	2524			1		
Capital Projects Restricted for	2726					
Restricted for	2729					
Total Restricted Fund Balance	2729					
Total Restricted Fund Balance Committed to:	2120	<u> </u>	<u> </u>	<del> </del>		
	2721					
Economic Stabilization  Contractual Agreements	2731 2732					
Contractual Agreements  Committed for	2739					
	2739					
Committed for				<del> </del>		
Total Committed Fund Balance	2730			-		
Assigned to:	27.41					
Special Revenue	2741			<u> </u>		
Debt Service	2742					
Capital Projects	2743					
Permanent Funds	2744					
Assigned for	2749	ļ	ļ	ļ	ļ	
Assigned for	2749					
Total Assigned Fund Balance	2740					
Total Unassigned Fund Balance	2750					
Total Fund Balances	2700					
Total Liabilities and Fund Balances						

		Other Debt	ARRA Economic Stimulus Debt	Capital Outlay Bond Issues	Special Act	Section 1011.14/ 1011.15
	Account Number	Service 290	Service 299	(COBI) 310	Bonds 320	F.S. Loans 330
ASSETS	rumoci	270	277	310	320	330
Cash and Cash Equivalents	1110					
Investments	1160					
Taxes Receivable, Net Accounts Receivable, Net	1120 1130					
Interest Receivable	1170					
Due from Reinsurer	1180					
Deposits Receivable	1210					
Due From Other Funds:						
Budgetary Funds Internal Funds	1141 1142					
Due from Other Agencies	1220					
Inventory	1150					
Prepaid Items	1230					
Restricted Assets						
Cash with Fiscal/Service Agent	1114					
Total Assets LIABILITIES AND FUND BALANCES						
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 Construction Contracts Payable-Retained Percentage	2140 2150			-	-	
Matured Bonds Payable  Matured Bonds Payable	2180					
Matured Interest Payable	2190			1	1	
Due to Fiscal Agent	2240					
Sales Tax Payable	2260					
Accrued Interest Payable	2210					
Deposits Payable	2220					
Due to Other Agencies Section 1011.13 Notes Payable	2230 2250					
Due to Other Funds:	2230					
Budgetary Funds	2161					
Internal Funds	2162					
Deferred Revenue:						
Unearned Revenue	2410					
Unavailable Revenue  Total Liabilities	2410					
FUND BALANCES						
Nonspendable:						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form  Total Nonspendable Fund Balance	2719 2710					
Restricted for:	2/10					
Economic Stabilization	2721					
Federal Required Carryover Programs	2722					
State Required Carryover Programs	2723					
Local Sales Tax and Other Tax Levy	2724			-	-	
Debt Service Capital Projects	2725 2726			-	-	
Restricted for	2729		+	+	+	+
Restricted for	2729					
Total Restricted Fund Balance	2720					
Committed to:						
Economic Stabilization	2731			1	-	
Contractual Agreements  Committed for	2732 2739			-	-	
Committed for	2739		+	+	+	+
Total Committed Fund Balance	2739					
Assigned to:						
Special Revenue	2741					
Debt Service	2742					
Capital Projects	2743			1	-	
Permanent Funds Assigned for	2744 2749			-	-	
Assigned for	2749					+
Total Assigned Fund Balance	2740					
*						
Total Unassigned Fund Balance	2750					
Total Fund Balances	2700	-				
Total Liabilities and Fund Balances			I	1	1	1

		Public Education		Capital Outlay and	Capital Improvement	Voted
		Capital Outlay	District	Debt Service Funds	Section 1011.71(2)	Capital
	Account	(PECO)	Bonds	(CO & DS)	F.S.	Improvement
	Number	340	350	360	370	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					
Due From Other Funds:	1141					
Budgetary Funds	1141					
Internal Funds	1142			_		
Due from Other Agencies	1220 1150			-		
Inventory Prepaid Items	1230			-		
Restricted Assets	1230			-		
Cash with Fiscal/Service Agent	1114					
Total Assets	1114					
LIABILITIES AND FUND BALANCES						
LIABILITIES AND FUND BALANCES LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110					
Payroll Deductions and Withholdings	2170		<b>†</b>	+		
Accounts Payable	2170					
Judgments Payable	2130		<u> </u>			
Construction Contracts Payable	2140		<u> </u>			
Construction Contracts Payable-Retained Percentage	2150		1			
Matured Bonds Payable	2180		1			
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					
Due to Other Funds:						
Budgetary Funds	2161					
Internal Funds	2162					
Deferred Revenue:						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES						
Nonspendable:						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719			_		
Total Nonspendable Fund Balance	2710		<del>                                     </del>		-	
Restricted for:	2721					
Economic Stabilization Federal Required Carryover Programs	2721 2722		-		-	
State Required Carryover Programs  State Required Carryover Programs	2723		<del> </del>			
Local Sales Tax and Other Tax Levy	2724		<del> </del>			
Debt Service	2725					
Capital Projects	2726					
Restricted for	2729		<u> </u>			
Restricted for	2729		1			
Total Restricted Fund Balance	2720		1			
Committed to:	T		1			
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for	2739					
Committed for	2739					
Total Committed Fund Balance	2730					
Assigned to:						
Special Revenue	2741					
Debt Service	2742	-				
Capital Projects	2743					
Permanent Funds	2744		ļ			
	2749		ļ			
Assigned for				i	1	
Assigned for	2749					
Assigned for						
Assigned for Assigned for  Total Assigned Fund Balance	2749 2740					
Assigned for Assigned for Total Assigned Fund Balance Total Unassigned Fund Balance	2749 2740 2750					
Assigned for Assigned for  Total Assigned Fund Balance	2749 2740					

	Other ARRA Economic								
		Capital	Stimulus Capital	Permanent	Other	Total			
	Account	Projects	Projects	Fund	Governmental	Governmental			
	Number	390	399	000	Funds	Funds			
ASSETS	4440								
Cash and Cash Equivalents	1110 1160								
Investments Taxes Receivable, Net	1120								
Accounts Receivable, Net	1130								
Interest Receivable	1170								
Due from Reinsurer	1180								
Deposits Receivable	1210								
Due From Other Funds:									
Budgetary Funds	1141								
Internal Funds	1142								
Due from Other Agencies	1220								
Inventory	1150								
Prepaid Items	1230								
Restricted Assets 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					1			
Accounts Payable	2120			<u> </u>		-			
Judgments Payable Construction Contracts Payable	2130 2140			-		-			
Construction Contracts Payable Construction Contracts Payable-Retained Percentage	2140			<u> </u>		+			
Matured Bonds Payable	2180			+		+			
Matured Bonds Payable  Matured Interest Payable	2190			+					
Due to Fiscal Agent	2240					1			
Sales Tax Payable	2260								
Accrued Interest Payable	2210								
Deposits Payable	2220								
Due to Other Agencies	2230								
Section 1011.13 Notes Payable	2250								
Due to Other Funds:									
Budgetary Funds	2161								
Internal Funds	2162								
Deferred Revenue:	2410								
Unearned Revenue Unavailable Revenue	2410 2410								
Total Liabilities	2410								
FUND BALANCES									
Nonspendable:									
Inventory	2711								
Prepaid Amounts	2712								
Permanent Fund Principal	2713								
Other Not in Spendable Form	2719								
Total Nonspendable Fund Balance	2710								
Restricted for:									
Economic Stabilization	2721								
Federal Required Carryover Programs	2722								
State Required Carryover Programs	2723								
Local Sales Tax and Other Tax Levy	2724								
Debt Service	2725			<u> </u>		-			
Capital Projects	2726			-		-			
Restricted for	2729 2729					-			
Total Restricted Fund Balance	2729			+		+			
Committed to:	2/20			+		+			
Economic Stabilization	2731								
Contractual Agreements	2732		İ	1					
Committed for	2739								
Committed for	2739								
Total Committed Fund Balance	2730								
Assigned to:									
Special Revenue	2741								
Debt Service	2742			ļ					
	2743			<b> </b>	ļ				
Capital Projects	2744			<b> </b>	ļ				
Permanent Funds			1		1				
Permanent Funds Assigned for	2749								
Permanent Funds Assigned for Assigned for	2749 2749								
Permanent Funds Assigned for	2749								
Permanent Funds Assigned for Assigned for Total Assigned Fund Balance	2749 2749 2740								
Permanent Funds	2749 2749 2740 2750								
Permanent Funds Assigned for Assigned for Total Assigned Fund Balance	2749 2749 2740								

\$ XXXXXX

Amounts reported for <i>governmental activities</i> 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					
Total Fund Balances - Governmental Funds	\$ XXXXXX				
Amounts reported for <i>governmental activities</i> in the statement of net assets are different because:					
	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**

				Other	Federal	Miscellaneous
			Food	Federal	Economic Stimulus	Special
	Account	General	Service	Programs	Programs	Revenue
	Number	100	410	420	430	490
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
Local Sources:						
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	5.00					
EXPENDITURES	-			1		
Current:						
	5000					
Instruction  Puril Personnel Convices	5000			-	-	
Pupil Personnel Services	6100					
Instructional Media Services	6200				-	
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction Related Technology	6500				<u> </u>	
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			<b>+</b>		
	9100			<b>+</b>		
Debt Service: (Function 9200)	710					
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
Capital Outlay:						
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					
P	893					
Discount on Certificates of Participation (Function 9299)  Loans Incurred	3720				1	
Proceeds from the Sale of Capital Assets	3730					
	3740				-	
Loss Recoveries				<u> </u>	1	
Proceeds of Forward Supply Contract	3760			1	-	
Special Facilities Construction Advances	3770			1	-	
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Transfers In	3600					
Transfers Out	9700					
Total Other Financing Sources (Uses)						
SPECIAL ITEMS						
	<u></u>			<u>                                     </u>		
EXTRAORDINARY ITEMS						
Net Change in Fund Balances	1					
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					
Fund Balances, June 30, 2011	2700					
	2700		l .	l .	I	I

			Special	Section	Motor	
		SBE/COBI	Act	1011.14/1011.15	Vehicle	District
	Account	Bonds	Bonds	F.S.	Bonds	Bonds
	Number	210	220	230	240	250
REVENUES	2100					
Federal Direct Federal Through State and Local	3100 3200					
State Sources	3300					
Local Sources:	3300					
Property Taxes Levied for Operational Purposes	3411					
Property Taxes Levied for Debt Service	3412					
Property Taxes Levied for Capital Projects	3413			<u> </u>		
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue						
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
Current:						
Instruction	5000					
Pupil Personnel Services	6100					1
Instructional Media Services	6200					1
Instruction and Curriculum Development Services	6300			1		1
Instructional Staff Training Services	6400		İ			İ
Instruction Related Technology	6500		İ			İ
School Board	7100		İ	İ		İ
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					
Debt Service: (Function 9200)						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
Capital Outlay:						
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	<u> </u>				
Discount on Sale of Bonds (Function 9299)	891					
Refunding Bonds Issued	3715					
Premium on Refunding Bonds	3792					
Discount on Refunding Bonds (Function 9299)	892					1
Certificates of Participation Issued	3750			_	<u> </u>	1
Premium on Certificates of Participation	3793					1
Discount on Certificates of Participation (Function 9299)	893			_	<u> </u>	1
Loans Incurred	3720					
Proceeds from the Sale of Capital Assets	3730					
Loss Recoveries	3740					1
Proceeds of Forward Supply Contract	3760					
Special Facilities Construction Advances	3770					1
Payments to Refunded Bond Escrow Agent (Function 9299)	760					<b>_</b>
Transfers In	3600			1		<del> </del>
Transfers Out	9700					1
Total Other Financing Sources (Uses)	1					
SPECIAL ITEMS						1
						1
EXTRAORDINARY ITEMS						1
						1
Net Change in Fund Balances	<u> </u>					
Fund Balances, July 1, 2010	2800					1
Adjustment to Fund Balances	2891					1
Fund Balances, June 30, 2011	2700		1			

	1					1 0 1 1011111
		Other	ARRA Economic	Capital Outlay	Special	Section 1011.14/
	Account	Debt Service	Stimulus Debt Service	Bond Issues (COBI)	Act Bonds	1011.15 F.S. Loans
	Number	290	299	310	320	330
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
Local Sources:	244					
Property Taxes Levied for Operational Purposes	3411					
Property Taxes Levied for Debt Service Property Taxes Levied for Capital Projects	3412 3413					
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue						
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
Current:	#000					
Instruction	5000					
Pupil Personnel Services Instructional Media Services	6100 6200			<del> </del>	-	+
Instructional Media Services  Instruction and Curriculum Development Services	6300			+	<del> </del>	
Instructional Staff Training Services	6400					1
Instruction Related Technology	6500			1	1	1
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services Central Services	7600					
Pupil Transportation Services	7700 7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
Debt Service: (Function 9200)						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs Miscellaneous Expenditures	730 790					
Capital Outlay:	790					
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			ļ	ļ	
Discount on Sale of Bonds (Function 9299)	891			-	-	-
Refunding Bonds Issued Premium on Refunding Bonds	3715 3792			1	1	
Discount on Refunding Bonds (Function 9299)	892			1	+	+
Certificates of Participation Issued	3750			1	1	
Premium on Certificates of Participation	3793			<del> </del>	<del> </del>	
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			ļ	ļ	
Special Facilities Construction Advances	3770			1	1	
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	760 3600			+	1	+
Transfers Out	9700			1	1	
Total Other Financing Sources (Uses)	2700			<del> </del>	<del> </del>	
SPECIAL ITEMS						1
				1	1	
EXTRAORDINARY ITEMS						
Net Change in Fund Balances	+					
Fund Balances, July 1, 2010	2800			<del> </del>	<del> </del>	
Adjustment to Fund Balances	2891					
Adjustment to Fund Balances						

	1 1	DIE DI C	1	0.517	77 . 1	
		Public Education	District	Capital Outlay and	Capital Improvement	Voted
	Account	Capital Outlay (PECO)	District Bonds	Debt Service Funds (CO & DS)	Section 1011.71(2) F.S.	Capital Improvement
	Number	(PECO) 340	350	360	7.S. 370	improvement 380
REVENUES	Number	340	330	300	370	360
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
Local Sources:						
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						
Current:						
Instruction	5000					
Pupil Personnel Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300	<u> </u>				
Instructional Staff Training Services	6400					
Instruction Related Technology	6500	·				
School Board	7100					
General Administration	7200					
School Administration	7300		ļ			
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					
Debt Service: (Function 9200)	710					
Retirement of Principal	710					
Interest Control	720 730			_		
Dues, Fees and Issuance Costs	790			-		
Miscellaneous Expenditures  Capital Outlay:	790			-		
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures	9300					
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		<u> </u>			
Premium on Refunding Bonds	3792			+	<u> </u>	
Discount on Refunding Bonds (Function 9299)	892		<u> </u>			
Certificates of Participation Issued	3750		<u> </u>			
Premium on Certificates of Participation	3793		1			
Discount on Certificates of Participation (Function 9299)	893		1			
Loans Incurred	3720		1			İ
Proceeds from the Sale of Capital Assets	3730		1			İ
Loss Recoveries	3740		İ		İ	İ
Proceeds of Forward Supply Contract	3760		1			İ
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						
	⊥_		<u> </u>		<u> </u>	<u> </u>
Net Change in Fund Balances						
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					
Fund Balances, June 30, 2011	2700					

		0.1		1	T	1
		Other	ARRA Economic	Dominous	Othor	Total
	Account	Capital Projects	Stimulus Capital Projects	Permanent Funds	Other Governmental	Total Governmental
	Number	390	399	000	Funds	Funds
REVENUES	rumoer	370	3,7	000	Tunus	T unus
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
Local Sources:	2444					
Property Taxes Levied for Operational Purposes	3411					
Property Taxes Levied for Debt Service Property Taxes Levied for Capital Projects	3412 3413					
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue						
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
Current:						
Instruction	5000					
Pupil Personnel Services	6100		1			
Instructional Media Services Instruction and Curriculum Development Services	6200 6300		+		+	
Instruction and Curriculum Development Services  Instructional Staff Training Services	6400		+			
Instructional Staff Training Services  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 Operation of Plant	7800 7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
Debt Service: (Function 9200)						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
Capital Outlay:	7420					
Facilities Acquisition and Construction Other Capital Outlay	7420 9300					
Total Expenditures	9300					
Excess (Deficiency) of Revenues Over (Under) Expenditures	1					
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		ļ			
Premium on Refunding Bonds	3792		-		-	
Discount on Refunding Bonds (Function 9299)	892		1		1	
Certificates of Participation Issued Premium on Certificates of Participation	3750 3793		<del> </del>		+	
Discount on Certificates of Participation  Discount on Certificates of Participation (Function 9299)	893		+			
Loans Incurred	3720					
Proceeds from the Sale of Capital Assets	3730		<del> </del>			
Loss Recoveries	3740					
Proceeds of Forward Supply Contract	3760					
Special Facilities Construction Advances	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760		ļ			
Transfers In	3600		-		-	
Transfers Out Total Other Financing Sources (Uses)	9700		1			
Total Other Financing Sources (Uses) SPECIAL ITEMS	<del>                                     </del>				1	
STECIAL HEMS			1			
EXTRAORDINARY ITEMS	<del>                                     </del>		+			
LATRAORDINART HEIVIS			1			
Net Change in Fund Balances	<del>                                     </del>					
Fund Balances, July 1, 2010	2800		<del> </del>			
			+		<u> </u>	
Adjustment to Fund Balances	2891					

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	\$ XXXXXX
Amounts reported for <i>governmental activities</i> 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.	(XXXXXX)
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.	(XXXXXX)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	XXXXXX
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.	(XXXXXX)
Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds.	(XXXXXX)
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.	(XXXXXX)
Change in Net Assets of Governmental Activities	\$(XXXXXX)
The accompanying notes to financial statements are an integral part of this statement. ESE 145	

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

June 30, 2011										
		Business-type Activities - Enterprise Funds							Governmental	
		Self Insurance	Self Insurance	Self Insurance	Self Insurance	ARRA			Other	Activities -
	Account Number	Consortium 911	Consortium 912	Consortium 913	Consortium 914	Consortium 915	Other 921	Other 922	Enterprise Funds Totals	Internal Service Funds
ASSETS	Number	911	912	915	914	913	921	922	Fulids Totals	runus
Current Assets:										
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 Prepaid Items	1150 1230									
Total Current Assets	1230									-
Noncurrent Assets:										-
Restricted Cash and Cash Equivalents										
Other Post-employment Benefits Obligation (asset)	1410									
Capital Assets:										
Land	1310						<u> </u>			
Land Improvements - Nondepreciable	1315	-								
Construction in Progress	1360									
Improvements Other Than Buildings	1320						1			
Accumulated Depreciation	1329									
Buildings and Fixed Equipment	1330						+		<del> </del>	+
Accumulated Depreciation Furniture, Fixtures and Equipment	1339 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										
Current Liabilities:	****									
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings	2110									-
Accounts Payable	2170 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						1			
Estimated Liability for Claims Adjustment Expense	2272						+			-
Obligations Under Capital Leases	2315 2330									+
Liability for Compensated Absences Estimated Liability for Long-Term Claims	2330						+			+
Other Post-employment Benefits Obligation	2360						+			+
Total Current Liabilities	2300								+	+
Noncurrent Liabilities:							†	<u> </u>		<del>                                     </del>
Liabilities Payable from Restricted Assets:										
Deposits Payable	2220									
Other Noncurrent Liabilities:										
Obligations Under Capital Leases	2315									
Liability for Compensated Absences	2330									
Estimated Liability for Long-Term Claims	2350									
Other Post-employment Benefits Obligation	2360						1			
Total Noncurrent Liabilities							+			
Total Liabilities							+	1		+
NET ASSETS	277						1			+
Invested in Capital Assets, Net of Related Debt Restricted for	2770 2780						+			+
Unrestricted	2790						+			+
Total Net Assets	2190						+		<del> </del>	+
Total Liabilities and Net Assets	-						+		<del> </del>	+
	1		1	1	<u>i</u>	1	1	1	<u> </u>	

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, EXPENSES, AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2011

		Business-type Activities - Enterprise Funds Governmental									
		Self Insurance	Self Insurance	Self Insurance	Self Insurance	ARRA			Other		Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	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.  $\ensuremath{\mathsf{ESE}}\xspace\,145$ 

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		
	Self Insurance Self Insurance Self Insurance ARRA Other						Activities -			
	Consortium 911	Consortium 912	Consortium 913	Consortium 914	Consortium 915	Other 921	Other 922	Enterprise Funds	Totals	Internal Service Funds
ASH FLOWS FROM OPERATING ACTIVITIES	911	912	913	914	915	921	922	runds	Totals	runds
eceipts from customers and users										
ceipts from interfund services provided										
yments to suppliers										
syments to employees										
syments for interfund services used										
ther receipts (payments)										
et cash provided (used) by operating activities										
ASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
absidies from operating grants										
ransfers from other funds										
ransfers to other funds										
et cash provided (used) by noncapital financing activities										
ASH FLOWS FROM CAPITAL AND RELATED										
NANCING ACTIVITIES										
oceeds from capital debt										
apital contributions										
oceeds from disposition of capital assets										
equisition and construction of capital assets										
incipal paid on capital debt										
nterest paid on capital debt										
et cash provided (used) by capital and related financing activities										
ASH FLOWS FROM INVESTING ACTIVITIES										
oceeds from sales and maturities of investments										1
terest and dividends received										
rchase of investments										
et cash provided (used) by investing activities										
et increase (decrease) in cash and cash equivalents										
sh and cash equivalents - July 1, 2010										
ash and cash equivalents - June 30, 2011										
econciliation of operating income (loss) to net cash provided										
ised) by operating activities:										
perating income (loss)										
djustments to reconcile operating income (loss) to net cash										
rovided (used) by operating activities:										
Depreciation/Amortization expense										
Commodities used from USDA program										
Change in assets and liabilities:										
(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							-			4
Increase (decrease) in due to other funds										<u> </u>
Increase (decrease) in due to other agencies			-			1				1
Increase (decrease) in deferred revenue										1
Increase (decrease) in estimated unpaid claims										1
Increase (decrease) in estimated liability for claims adjustment expense							1			1
otal adjustments	-					1	1			1
et cash provided (used) by operating activities						1	1			1
oncash investing, capital, and financing activities:										
orrowing under capital lease										
ontributions of capital assets										
urchase of equipment on account										
apital asset trade-ins										
et Increase/(Decrease) in the fair value of investments										
ommodities received through USDA program		·		1		1	1		· · · · · · · · · · · · · · · · · · ·	

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

		Total	Total	Total	Total
		Investment	Private-Purpose	Pension	Agency
	Account	Trust Funds	Trust Funds	Trust Funds	Funds
	Number	84X	85X	87X	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					

DISTRICT SCHOOL BOARD OF	_ COUNTY
STATEMENT OF CHANGES IN FIDUCIARY N	ET ASSETS
FIDUCIARY FUNDS	

For the Fiscal Year Ended June 30, 2011

For the Fiscar Tear Effect Julie 30, 2011		Total	Total	Total
		Investment	Private-Purpose	Pension
	Account	Trust Funds	Trust Funds	Trust Funds
	Number	84X	85X	87X
ADDITIONS				
Contributions:				
Employer				
Plan Members				
Gifts, Grants and Bequests	3440			
Investment Earnings:				
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.

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DISTRICT SCHOOL BOARD OF \_\_\_\_ 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 Taxes Receivable, Net	1160 1120							
Accounts Receivable, Net	1130							
Interest Receivable	1170							
Due from Reinsurer	1180							
Deposits Receivable	1210							
Due from Other Agencies	1220							
Internal Balances	1150							
Inventory Prepaid Items	1150 1230							
Restricted Assets:	1230							
Cash with Fiscal Agent	1114							
Deferred Charges:								
Issuance Costs								
Noncurrent assets:								
Other Post-employment Benefits Obligation (asset)	1410							
Capital Assets:	1210							
Land Land Improvements - Nondepreciable	1310 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 Property Under Capital Leases	1359 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 Deposits Payable	2210 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							
Noncurrent Liabilities:								
Portion Due Within One Year:	2250							
Section 1011.13, F.S., Notes Payable  Notes Payable	2250 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  Portion Due After One Year:	2280							
Portion Due After One Year:  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  Total Liabilities	2280							
NET ASSETS	<del>                                     </del>							
Invested in Capital Assets, Net of Related Debt	2770							
Restricted For:	27.73							
Categorical Carryover Programs	2780							
Food Service	2780							
Debt Service	2780							
Capital Projects	2780							
Other Purposes	2780							
Unrestricted Tatal Nat A goods	2790							
Total Net Assets	<b>├</b> ──-}							
Total Liabilities and Net Assets	1							

**Revenue and Changes** 

DISTRICT SCHOOL BOARD OF _	COUNTY
COMBINING STATEMENT OF AC	TIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPO	ONENT UNITS

**Major Component Unit Name** 

For the Fiscal Year Ended June 30, 2011

Program Revenues				
Operating	Capital			
Grants and	Grants and	Component Unit		
Contributions	Contributions	Activities		
TO THE PARTY OF TH				

1	axes.
	Dron

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items, and Transfers

Change in Net Assets

Net Assets - July 1, 2010

Net Assets - June 30, 2011

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF	_ COUNTY
COMBINING STATEMENT OF ACTIVITIES (	CONTINUED
MAJOR AND NONMAJOR COMPONENT UNI	ITS

**Major Component Unit Name** 

For the Fiscal Year Ended June 30, 2011						Revenue and Changes
				Program Revenues		in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:		•				
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	7400					
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					
Interest on Long-term Debt	9200	·				
Unallocated Depreciation/Amortization Expense*						
<b>Total Component Unit Activities</b>						

#### **General Revenues:**

UXPX	

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items, and Transfers

**Change in Net Assets** 

Net Assets - July 1, 2010

Net Assets - June 30, 2011

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

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<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF	COUNTY
COMBINING STATEMENT OF ACTIVITIE	ES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT	UNITS
TOTAL NONMAJOR COMPONENT UNITS	S
For the Fiscal Year Ended June 30, 2011	

For the Fiscal Year Ended June 30, 2011						Revenue and Changes
				in Net Assets		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:		•				
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	7400					
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					
Interest on Long-term Debt	9200					
Unallocated Depreciation/Amortization Expense*						
<b>Total Component Unit Activities</b>		<u> </u>				

## **General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items, and Transfers
Change in Net Assets
Net Assets - July 1, 2010
Net Assets - June 30, 2011

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF	COUNTY
COMBINING STATEMENT OF ACTIVITIES	
MAJOR AND NONMAJOR COMPONENT UNIT	S
TOTAL COMPONENT UNITS	
For the Figor Voor Ended June 20, 2011	

For the Fiscal Year Ended June 30, 2011						Revenue and Changes
				in Net Assets		
				Operating	Capital	Total
	Account		Charges for	Grants and	Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
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	7400					
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					
Interest on Long-term Debt	9200					
Unallocated Depreciation/Amortization Expense*						
<b>Total Component Unit Activities</b>						

## **General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items, and Transfers
Change in Net Assets
Net Assets - July 1, 2010
Net Assets - June 30, 2011

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

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 Accrued						UAAL as a
Liability (AAL)						Percent
Actuarial	Actuarial Value	Projected Unit	Unfunded AAL		Covered	of Covered
Valuation	of Assets	Credit	(UAAL)	Funded Ratio	Payroll	Payroll
Date	(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]

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

	1 1				Variance with
	Account	unt Budgeted Amounts		Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					,
Federal Direct	3100				
Federal Through State	3200				
State Sources	3300				
Local Sources:					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects  Local Sales Taxes	3413 3418				
Charges for Service - Food Service	3418 345X				
Impact Fees	3496				
Other Local Revenue	3470				
Total Local Sources	3400				
Total Revenues					
EXPENDITURES					
Current:					
Instruction	5000				
Pupil Personnel Services	6100				
Instructional Media Services	6200				
Instruction and Curriculum Development Services	6300				
Instructional Staff Training Services	6400				
Instruction Related Technology	6500		1		
School Board	7100		1		
General Administration School Administration	7200 7300				
Facilities Acquisition and Construction	7410		1		
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				
Debt Service: (Function 9200)					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730 790				
Miscellaneous Expenditures  Capital Outlay:	790				
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures	7500				
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 3720		1		
Loans Incurred Proceeds from the Sale of Capital Assets	3720				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770		<u>†</u>		
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		1		
Fund Balances, June 30, 2011	2700			1	

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

	1 1				Variance with	
	Account	Budgeto	ed Amounts	Actual	Final Budget -	
	Number	Original	Final	Amounts	Positive (Negative)	
REVENUES		-				
Federal Direct	3100					
Federal Through State	3200					
State Sources	3300					
Local Sources:	3411					
Property Taxes Levied for Operational Purposes  Property Taxes Levied for Debt Service	3411					
Property Taxes Levied for Capital Projects	3412					
Local Sales Taxes	3413					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue	1					
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
Current:						
Instruction	5000					
Pupil Personnel Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction Related Technology	6500					
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 8100					
Maintenance of Plant	8200					
Administrative Technology Services  Community Services	9100					
Debt Service: (Function 9200)	9100					
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
Capital Outlay:						
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures	T i					
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  Power to Refunded Road Forces Acout (Function 9200)	3770					
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	760 3600					
Transfers Out	9700					
Total Other Financing Sources (Uses)	7/00					
SPECIAL ITEMS	+					
SECIAL HEMS						
EXTRAORDINARY ITEMS	+					
LATAMONDINAKT ITEMO						
Net Change in Fund Balances	+					
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					
Fund Balances, June 30, 2011	2700					
Tund Datances, June 30, 2011	2700		1		<u> </u>	

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

Г	1			1	
	Account	Budgeted Amounts		Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES		2.18			- same ( regame)
Federal Direct	3100				
Federal Through State	3200				
State Sources	3300				
Local Sources:	2414				
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects  Local Sales Taxes	3413 3418				
Charges for Service - Food Service	3418 345X				
Impact Fees	3496				
Other Local Revenue	3470				
Total Local Sources	3400				
Total Revenues	2.00				
EXPENDITURES					
Current:					
Instruction	5000				
Pupil Personnel Services	6100				
Instructional Media Services	6200				
Instruction and Curriculum Development Services	6300				
Instructional Staff Training Services	6400				
Instruction Related Technology	6500				
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 8100				
Maintenance of Plant Administrative Technology Services	8200				
Community Services	9100				
Debt Service: (Function 9200)	9100				
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
Capital Outlay:					
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				1
Certificates of Participation Issued	3750				1
Premium on Certificates of Participation	3793				-
Discount on Certificates of Participation	893 3720				
Loans Incurred Proceeds from the Sale of Capital Assets	3720				+
Loss Recoveries	3740				1
Proceeds of Forward Supply Contract	3760			<u> </u>	
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					
					<u> </u>
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

	1				Variance with	
	Account	Budgeto	ed Amounts	Actual	Final Budget -	
	Number	Original	Final	Amounts	Positive (Negative)	
REVENUES		-				
Federal Direct	3100					
Federal Through State	3200					
State Sources	3300					
Local Sources:	3411					
Property Taxes Levied for Operational Purposes  Property Taxes Levied for Debt Service	3411					
Property Taxes Levied for Capital Projects	3412					
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue	1					
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
Current:						
Instruction	5000					
Pupil Personnel Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction Related Technology	6500					
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 8100					
Maintenance of Plant	8200					
Administrative Technology Services  Community Services	9100					
Debt Service: (Function 9200)	9100					
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
Capital Outlay:						
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures	T i					
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  Power to Refunded Road Forces Acout (Function 9200)	3770					
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	760 3600					
Transfers Out	9700					
Total Other Financing Sources (Uses)	7/00					
SPECIAL ITEMS	+					
SECIAL HEMS						
EXTRAORDINARY ITEMS	+					
LATAMONDINAKT ITEMO						
Net Change in Fund Balances	+					
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					
Fund Balances, June 30, 2011	2700					
Tund Datances, June 30, 2011	2700		1		<u> </u>	

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

					Variance with	
	Account	ecount Budgeted Amounts		Actual	Final Budget -	
	Number	Original	Final	Amounts	Positive (Negative)	
REVENUES		<u> </u>				
Federal Direct	3100					
Federal Through State	3200					
State Sources	3300					
Local Sources:	3411					
Property Taxes Levied for Operational Purposes  Property Taxes Levied for Debt Service	3411					
Property Taxes Levied for Capital Projects	3412					
Local Sales Taxes	3418					
Charges for Service - Food Service	345X					
Impact Fees	3496					
Other Local Revenue						
Total Local Sources	3400					
Total Revenues						
EXPENDITURES						
Current:						
Instruction	5000					
Pupil Personnel Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400			1		
Instruction Related Technology	6500			1		
School Board	7100					
General Administration	7200					
School Administration	7300			1		
Facilities Acquisition and Construction	7410		1	1		
Fiscal Services	7500					
Food Services	7600 7700					
Central Services	7800					
Pupil Transportation Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
Debt Service: (Function 9200)	2100					
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
Capital Outlay:						
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			1		
Refunding Bonds Issued	3715			1		
Premium on Refunding Bonds	3792			1		
Discount on Refunding Bonds	892					
Certificates of Participation Issued	3750			-		
Premium on Certificates of Participation	3793			1		
Discount on Certificates of Participation	893			1		
Loans Incurred	3720		1	1	1	
Proceeds from the Sale of Capital Assets	3730		+	+		
Loss Recoveries Proceeds of Forward Supply Contract	3740					
Proceeds of Forward Supply Contract Special Facilities Construction Advances	3760 3770		+	+		
Payments to Refunded Bond Escrow Agent (Function 9299)	760		+	+		
Transfers In	3600		+	+		
Transfers Out	9700			+		
Total Other Financing Sources (Uses)	2100		+	+		
SPECIAL ITEMS	+ +					
OI LOW II LIVIO	1					
			i .	+	+	
EXTRAORDINARY ITEMS	+ +					
EXTRAORDINARY ITEMS						
Net Change in Fund Balances	2800					
	2800 2891					

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

·	Special Revenue Funds					
		F. 1	Taral N			
	A	Food Service	Other Federal Programs	Miscellaneous Special Revenue	Total Nonmajor Special Revenue	
	Account Number	410	420	Special Revenue 490	Funds	
ASSETS	rumoci	410	420	470	1 unus	
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 Funds:						
Budgetary Funds	1141					
Internal Funds	1142					
Due from Other Agencies	1220					
Inventory Prepaid Items	1150 1230					
Restricted Assets:	1230					
Cash with Fiscal/Service Agents	1114					
Total Assets	1114					
LIABILITIES AND FUND BALANCES	1					
LIABILITIES AND FUND BALANCES  LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110					
Payroll Deductions and Withholdings	2170					
Accounts Payable	2120				1	
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  Due to Other Funds:	2250					
	2161					
Budgetary Funds Internal Funds	2162					
Deferred Revenue:	2102					
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities	2.10					
FUND BALANCES						
Nonspendable:						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
Total Nonspendable Fund Balance	2710					
Restricted for:						
Economic Stabilization	2721					
Federal Required Carryover Programs	2722					
State Required Carryover Programs	2723					
Local Sales Tax and Other Tax Levy	2724					
Debt Service Capital Projects	2725		-		<del> </del>	
Restricted for	2726 2729		-			
Restricted for	2729		1			
Total Restricted Fund Balance	2720					
Committed to:	2120		+		+	
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for	2739				1	
Committed for	2739					
Total Committed Fund Balance	2730					
Assigned to:						
Special Revenue	2741					
Debt Service	2742	<u>-</u>				
Capital Projects	2743					
Permanent Funds	2744					
Assigned for	2749					
Assigned for	2749					
Total Assigned Fund Balance	2740					
Total Unassigned Fund Balance	2750					
Total Fund Balances	2700		ļ			
Total Liabilities and Fund Balances					Į.	

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

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

		ann ann		T a : 10111111	Debt Service Funds	
		SBE/COBI	Special Act	Section 1011.14/15	Motor Vehicle	District
	Account	Bonds	Bonds 220	F.S. 230	Bonds 240	Bonds 250
ASSETS	Number	210	220	230	240	230
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 Funds: Budgetary Funds	1141					
Internal Funds	1141					
Due from Other Agencies	1220					
Inventory	1150					
Prepaid Items	1230					
Restricted Assets:						
Cash with Fiscal/Service Agents	1114					
Total Assets						
LIABILITIES AND FUND BALANCES						
LIABILITIES					1	
Salaries, Benefits and Payroll Taxes Payable	2110				1	1
Payroll Deductions and Withholdings Accounts Payable	2170 2120			+	<del> </del>	-
Judgments Payable	2120				1	
Construction Contracts Payable	2140			1		
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 Due to Other Agencies	2220 2230					
Section 1011.13 Notes Payable	2250					
Due to Other Funds:	2230					
Budgetary Funds	2161					
Internal Funds	2162					
Deferred Revenue:						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES						
Nonspendable: Inventory	2711					
Prepaid Amounts	2711					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
Total Nonspendable Fund Balance	2710					
Restricted for:						
Economic Stabilization	2721					
Federal Required Carryover Programs	2722				ļ	
State Required Carryover Programs	2723			-	-	
Local Sales Tax and Other Tax Levy  Debt Service	2724 2725				1	-
Capital Projects	2725			+	+	+
Restricted for	2729			1		
Restricted for	2729				<del> </del>	
Total Restricted Fund Balance	2720					
Committed to:						
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for	2739				ļ	
Committed for	2739			1	1	1
Total Committed Fund Balance	2730				1	-
Assigned to: Special Revenue	2741				1	
Debt Service	2741				+	+
Capital Projects	2742				1	
Permanent Funds	2744				<del> </del>	1
Assigned for	2749			1	1	
Assigned for	2749					
Total Assigned Fund Balance	2740					
Total Unassigned Fund Balance	2750					
Total Fund Balances	2700				ļ	
Total Liabilities and Fund Balances						

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

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

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

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

June 30, 2011						
			T	T	T	Capital Pro
		Capital Outlay	Special	Section 1011.14/	Public Education	
		Bond Issues	Act	1011.15	Capital Outlay	District
	Account	(COBI)	Bonds	F.S. Loans	(PECO)	Bonds
	Number	310	320	330	340	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					
Due From Other Funds:						
Budgetary Funds	1141					
Internal Funds	1142					
Due from Other Agencies	1220			i		
Inventory	1150					
Prepaid Items	1230					
Restricted Assets:	1230					
	1114					
Cash with Fiscal/Service Agents Total Assets	1114					
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Salaries, Benefits and Payroll Taxes Payable	2110					
Payroll Deductions and Withholdings	2170				ļ	
Accounts Payable	2120				<u> </u>	
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					
Due to Other Funds:	2230					
Budgetary Funds	2161					
Internal Funds	2162					
Deferred Revenue:	2102					
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities	2410					
FUND BALANCES						
Nonspendable:						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
Total Nonspendable Fund Balance	2710					
Restricted for:						
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					
Total Restricted Fund Balance	2720					
Committed to:	2120		<u> </u>		1	<u> </u>
Economic Stabilization	2731					
Contractual Agreements	2732					
Committed for	2732				-	-
					-	
Committed for	2739		+	+	+	+
Total Committed Fund Balance	2730		1		-	1
Assigned to:						
Special Revenue	2741					
Debt Service	2742				ļ	ļ
Capital Projects	2743					
Permanent Funds	2744					
Assigned for	2749					
Assigned for	2749					
Total Assigned Fund Balance	2740					
Total Unassigned Fund Balance	2750		<u> </u>			<u> </u>
Total Fund Balances	2700					
Total Liabilities and Fund Balances						
1						

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

June 30, 2011						
		jects Funds Capital Outlay and	Capital Improvement	Voted	Other	Total Nonmajor
		Debt Service Funds	Section 1011.71(2)	Capital	Capital	Capital
	Account	(CO & DS)	F.S.	Improvement	Projects	Projects
	Number	360	370	380	390	Funds
ASSETS	rumoer	300	370	200	370	Tundo
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 Funds:						
Budgetary Funds	1141					
Internal Funds	1142					
Due from Other Agencies	1220					
Inventory	1150					
Prepaid Items	1230					
Restricted Assets:						
Cash with Fiscal/Service Agents	1114					
Total Assets						
LIABILITIES AND FUND BALANCES						
LIABILITIES	2110					
Salaries, Benefits and Payroll Taxes Payable	2110		-		1	
Payroll Deductions and Withholdings	2170		-		<b> </b>	
Accounts Payable  Judgments Payable	2120 2130		-		1	
Construction Contracts Payable	2130		-		1	
Construction Contracts Payable Construction Contracts Payable-Retained Percentage	2140		+		<del> </del>	
Matured Bonds Payable  Matured Bonds Payable	2180		+		<del> </del>	
Matured Bonds Fayable  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					
Due to Other Funds:						
Budgetary Funds	2161					
Internal Funds	2162					
Deferred Revenue:						
Unearned Revenue	2410					
Unavailable Revenue	2410					
Total Liabilities						
FUND BALANCES						
Nonspendable:						
Inventory	2711					
Prepaid Amounts	2712					
Permanent Fund Principal	2713					
Other Not in Spendable Form	2719					
Total Nonspendable Fund Balance	2710					
Restricted for:	2721					
Economic Stabilization						
Federal Required Carryover Programs  State Required Carryover Programs	2722 2723		1		<del> </del>	
Local Sales Tax and Other Tax Levy	2724		1		<del> </del>	
Debt Service	2725		+		<b>†</b>	+
Capital Projects	2726					
Restricted for	2729					
Restricted for	2729					
Total Restricted Fund Balance	2720				1	
Committed to:	2,20				1	
Economic Stabilization	2731				1	
Contractual Agreements	2732					
Committed for	2739					
Committed for	2739					
Total Committed Fund Balance	2730					
Assigned to:						
Special Revenue	2741					
Debt Service	2742					
Capital Projects	2743					
Permanent Funds	2744					1
Assigned for	2749				ļ	
Assigned for	2749				ļ	
Total Assigned Fund Balance	2740					
T. III IF ID I	2750					
Total Unassigned Fund Balance	2750		1		1	1
Total Fund Balances	2700				-	
Total Liabilities and Fund Balances				]		1

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

		_	Total
		Permanent	Nonmajor
	Account Number	Fund 000	Governmental Funds
ASSETS	Number	000	runus
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 Funds:			
Budgetary Funds	1141		
Internal Funds	1142 1220		
Due from Other Agencies Inventory	1150		
Prepaid Items	1230		
Restricted Assets:	1230		
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		<u> </u>
Construction Contracts Payable-Retained Percentage	2150		
Matured Bonds Payable	2180		
Matured Interest Payable	2190		
Due to Fiscal Agent Sales Tax Payable	2240		
Accrued Interest Payable	2260 2210		
Deposits Payable	2220		
Due to Other Agencies	2230		
Section 1011.13 Notes Payable	2250		
Due to Other Funds:			
Budgetary Funds	2161		
Internal Funds	2162		
Deferred Revenue:			
Unearned Revenue	2410		
Unavailable Revenue	2410		
Total Liabilities			
FUND BALANCES			
Nonspendable:	2711		
Inventory Prepaid Amounts	2711 2712		
Permanent Fund Principal	2713		
Other Not in Spendable Form	2719		
Total Nonspendable Fund Balance	2710		
Restricted for:			
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		1
Total Restricted Fund Balance	2720		
Committed to: Economic Stabilization	2731		
Contractual Agreements	2731		
Committed for	2732		+
Committed for	2739		1
Total Committed Fund Balance	2730		
Assigned to:			
Special Revenue	2741		
Debt Service	2742		
Capital Projects	2743		
Permanent Funds	2744		
Assigned for	2749		
Assigned for	2749		
Total Assigned Fund Balance	2740		-
Total Unassigned Fund Palanca	2750		
Total Unassigned Fund Balance Total Fund Balances	2750 2700		+
Total Liabilities and Fund Balances	2700		1
Total Liabilities and Pund Dafances			1

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

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

		Special Revenue Funds			
		Food	Other Federal	Miscellaneous	Total Nonmajor
	Account	Service	Programs	Special Revenue	Special Revenue
	Number	410	420	490	Funds
REVENUES	Number	410	420	490	Fullus
	2400				
Federal Direct	3100				
Federal Through State and Local	3200				
State Sources	3300				
Local Sources:					
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	3.00				
EXPENDITURES					
Current:					
Instruction	5000				
Pupil Personnel Services	6100				
Instructional Media Services	6200	1	1		1
Instruction and Curriculum Development Services	6300				<b>†</b>
					<b>-</b>
Instructional Staff Training Services	6400				<b></b>
Instruction Related Technology	6500				ļ
School Board	7100				L
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				<del> </del>
			+		+
Fiscal Services	7500				
Food Services	7600				
Central Services	7700				
Pupil Transportation	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
	8200	1	1		•
Administrative Technology Services					
Community Services	9100				
Debt Service: (Function 9200)					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
	750				
Capital Outlay:					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES (USES)					
` '	2710				
Long-Term Bonds Issued	3710				<b></b>
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715		l		
Premium on Refunding Bonds	3792				
Discount on Refunding Bonds	892				<del> </del>
Certificates of Participation Issued	3750	1	1		<del> </del>
					<b>-</b>
Premium on Certificates of Participation	3793	1	ļ		1
Discount on Certificates of Participation	893				
Loans Incurred	3720	<u> </u>	<u> </u>		
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740	İ	İ		
Proceeds of Forward Supply Contract	3760				<del> </del>
	3770	1	1		<del> </del>
Special Facilities Construction Advances		1	1		<del>                                     </del>
Payments to Refunded Bond Escrow Agent (Function 9299)	760		ļ		
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS	1				
DI ECIAL HEMB		]			
	1				
EXTRAORDINARY ITEMS		]			
		1	1		I
Net Change in Fund Balances					
Fund Balances, July 1, 2010	2800		İ		1
		1			<del> </del>
Adjustment to Fund Balances	2891	1	ļ		1
Fund Balances, June 30, 2011	2700				
<del>-</del>			· · · · · · · · · · · · · · · · · · ·		

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

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

					Debt Service Funds	
		SBE/COBI	Special Act	Section	Motor Vehicle	District
	Account	Bonds	Bonds	1011.14/15 F.S.	Bonds	Bonds
	Number	210	220	230	240	250
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300					
Local Sources:						
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					
	3400					
Total Revenues EXPENDITURES						
Current:						
Instruction	5000					
Pupil Personnel Services	6100					
Instructional Media Services	6200		+		<u> </u>	
Instruction and Curriculum Development Services	6300				1	
Instructional Staff Training Services	6400			1	1	1
Instruction Related Technology	6500				1	
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					
Debt Service: (Function 9200)						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
Capital Outlay:	7420					
Facilities Acquisition and Construction	7420 9300					
Other Capital Outlay  Total Expenditures	9300					
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		+		<u> </u>	
Refunding Bonds Issued	3715				1	
Premium on Refunding Bonds	3792				1	
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	<u> </u>				
Loss Recoveries	3740					
Proceeds of Forward Supply Contract	3760					
Special Facilities Construction Advances	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760		<b> </b>	ļ	<del> </del>	ļ
Transfers In	3600				1	
Transfers Out	9700				1	
Total Other Financing Sources (Uses)	1				1	
SPECIAL ITEMS						
EVTD A ODDINIA DV ITENAO	1					
EXTRAORDINARY ITEMS						
Not Change in Fund Polonges	1		-		+	
Net Change in Fund Balances	25				1	
Fund Balances, July 1, 2010	2800				1	
Adjustment to Fund Balances	2891				1	-
Fund Balances, June 30, 2011	2700					

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

	_	Other Debt	Total Nonmajor
	Account	Service	Debt Service
	Number	290	Funds
REVENUES			
Federal Direct	3100		
Federal Through State and Local	3200		
State Sources	3300		
Local Sources:			
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	3400		
EXPENDITURES	-		
Current:			
Instruction	5000		
Pupil Personnel Services	6100		
Instructional Media Services	6200		
Instruction and Curriculum Development Services	6300		
Instructional Staff Training Services	6400		
Instruction Related Technology	6500	-	
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 7900		-
Operation of Plant  Maintenance of Plant	8100		
Administrative Technology Services	8200		
Community Services	9100		
Debt Service: (Function 9200)			
Retirement of Principal	710		
Interest	720		
Dues, Fees and Issuance Costs	730		
Miscellaneous Expenditures	790		
Capital Outlay:			
Facilities Acquisition and Construction	7420		
Other Capital Outlay	9300		
Total Expenditures			
Excess (Deficiency) of Revenues Over (Under) Expenditures			
OTHER FINANCING SOURCES (USES)	2710		
Long-Term Bonds Issued	3710		
Premium on Sale of Bonds	3791		
Discount on Sale of Bonds Refunding Bonds Issued	891 3715		+
Premium on Refunding Bonds	3715		
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			
EVERT A ORDERVA DV. MECH (C	+		
EXTRAORDINARY ITEMS			
N. A. Channa in Francis Balances	+		
Net Change in Fund Balances	+ +		-
Fund Balances, July 1, 2010	2800		<b>_</b>
Adjustment to Fund Balances	2891		
Fund Balances, June 30, 2011	2700		

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

For the Fiscal Year Ended June 30, 2011						Capital Pro
		Capital Outlay	Special	Section 1011.14/	Public Education	Capitai F10
		Bond Issues	Act	1011.15 F.S.	Capital Outlay	District
	Account	(COBI)	Bonds	Loans	(PECO)	Bonds
	Number	310	320	330	340	350
REVENUES	Ivuilioci	310	320	330	340	330
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources	3300				<b>†</b>	
Local Sources:	3300					
Property Taxes Levied for Operational Purposes	3411					
Property Taxes Levied for Debt Service	3411					
Property Taxes Levied for Capital Projects	3413					
Local Sales Taxes	3418				<b> </b>	
	345X				<b> </b>	
Charges for Service - Food Service	3496				<b>+</b>	
Impact Fees	3490				<b>+</b>	
Other Local Revenue Total Local Sources	2400					
	3400					
Total Revenues						
EXPENDITURES						
Current:						
Instruction	5000					
Pupil Personnel Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300		1	1		ļ
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					
Debt Service: (Function 9200)						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
Capital Outlay:						
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures	7000					
Excess (Deficiency) of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES (USES)						
Long-Term Bonds Issued	3710					
Premium on Sale of Bonds	3791				<b>†</b>	
Discount on Sale of Bonds	891					
Refunding Bonds Issued	3715		+	+		
Premium on Refunding Bonds	3713		+	+		
	892		+	+		
Discount on Refunding Bonds Certificates of Participation Issued	3750			+		
Certificates of Participation Issued Premium on Certificates of Participation	3750		+	+	<del> </del>	<u> </u>
			+	+	-	-
Discount on Certificates of Participation	893		+	+	-	-
Loans Incurred	3720		+	+	<u> </u>	<del> </del>
Proceeds from the Sale of Capital Assets	3730		+	+	<u> </u>	<del> </del>
Loss Recoveries	3740		+	+		
Proceeds of Forward Supply Contract	3760		+	+	<u> </u>	<del> </del>
Special Facilities Construction Advances	3770		+	+	<u> </u>	<del> </del>
Payments to Refunded Bond Escrow Agent (Function 9299)	760		+	+		
Transfers In	3600		+	+	<u> </u>	<del> </del>
Transfers Out	9700		+	+		
Total Other Financing Sources (Uses)	1					
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
Net Change in Fund Balances					<u> </u>	
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.

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

For the Fiscal Year Ended June 30, 2011						
		jects Funds				
		Capital Outlay and	Capital Improvement	Voted	Other	Total Nonmajor
		Debt Service Funds	Section 1011.71(2)	Capital	Capital	Capital
	Account	(CO & DS)	F.S.	Improvement	Projects	Project
	Number	360	370	380	390	Funds
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					+
						+
State Sources	3300					
Local Sources:						
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					+
	3400					+
Total Revenues						
EXPENDITURES						
Current:						
Instruction	5000					
Pupil Personnel Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction Related Technology	6500					1
School Board	7100					1
General Administration			-	-	-	
	7200		-	-	-	
School Administration	7300					1
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation	7800					
Operation of Plant	7900					1
Maintenance of Plant	8100					
Administrative Technology Services	8200					+
	9100					+
Community Services	9100					
Debt Service: (Function 9200)						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
Capital Outlay:						
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures	7300					+
	-					
Excess (Deficiency) of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES (USES)	1					
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					İ
Certificates of Participation Issued	3750					
Premium on Certificates of Participation	3793					1
Discount on Certificates of Participation	893		-	-	1	1
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					İ
Transfers Out	9700					1
Total Other Financing Sources (Uses)	2700		<u> </u>	<u> </u>	<u> </u>	1
	1					
SPECIAL ITEMS						
EXTRAORDINARY ITEMS						
					<u> </u>	<u>]</u>
Net Change in Fund Balances						
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances	2891					İ
Fund Balances, June 30, 2011	2700					
i and Damileo, June 30, 2011	2700		1		1	1

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

			Total
			Nonmajor
	Account	Permanent Fund	Governmental
	Number	000	Funds
REVENUES			
Federal Direct	3100		
Federal Through State and Local	3200		
State Sources	3300		
	3300		
Local Sources:			
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		
	3496		
Impact Fees	3496		
Other Local Revenue			
Total Local Sources	3400		
Total Revenues			
EXPENDITURES			
Current:			
Instruction	5000		
Pupil Personnel Services	6100		
Instructional Media Services	6200		
Instruction and Curriculum Development Services	6300		
Instructional Staff Training Services	6400		
Instruction Related Technology	6500		
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		
	7900		
Operation of Plant			
Maintenance of Plant	8100		
Administrative Technology Services	8200		
Community Services	9100		
Debt Service: (Function 9200)			
Retirement of Principal	710		
Interest	720		
Dues, Fees and Issuance Costs	730		
Miscellaneous Expenditures	790		
Capital Outlay:			
Facilities Acquisition and Construction	7420		
Other Capital Outlay	9300		
Total Expenditures			
Excess (Deficiency) of Revenues Over (Under) Expenditures	1 1		
	+ +		
OTHER FINANCING SOURCES (USES)	2712		
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		
11.7			
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	† †		
DI DOME ITEMO			
EVERT LODD VILLAND MEDICAL	+		
EXTRAORDINARY ITEMS			
	<u>1                                     </u>		
Net Change in Fund Balances			
Fund Balances, July 1, 2010	2800		
Adjustment to Fund Balances	2891		
Fund Balances, June 30, 2011			
Tunu Dataices, June 50, 2011	2700		

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

					Variance with	
	Account Budg		ed Amounts	Actual	Final Budget -	
	Number	Original	Final	Amounts	Positive (Negative)	
REVENUES						
Federal Direct	3100					
Federal Through State and Local State Sources	3200 3300					
Local Sources:	3300					
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	3400					
EXPENDITURES						
Current:						
Instruction	5000					
Pupil Personnel Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400					
Instructional Staff Training Services Instruction Related Technology	6500				1	
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services	7600					
Central Services Pupil Transportation	7700 7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
Debt Service: (Function 9200)						
Retirement of Principal	710					
Interest  Dues, Fees and Issuance Costs	720 730					
Miscellaneous Expenditures	790					
Capital Outlay:	7,70					
Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures						
Excess (Deficiency) of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES (USES)	2710					
Long-Term Bonds Issued Premium on Sale of Bonds	3710 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				1	
Discount on Certificates of Participation	893					
Loans Incurred Proceeds from the Sale of Capital Assets	3720 3730				1	
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				<u> </u>	

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

					Variance with
	Account	Budgeted Amounts		Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					
Federal Direct	3100				
Federal Through State and Local	3200				
State Sources	3300				
Local Sources:	2411				
Property Taxes Levied for Operational Purposes  Property Taxes Levied for Debt Service	3411 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					
Current:					
Instruction	5000				
Pupil Personnel Services	6100				
Instructional Media Services	6200				
Instruction and Curriculum Development Services	6300				
Instructional Staff Training Services	6400				
Instruction Related Technology	6500				1
School Board	7100				1
General Administration School Administration	7200 7300				1
Facilities Acquisition and Construction	7410			+	
Fiscal Services	7500				1
Food Services	7600				
Central Services	7700				
Pupil Transportation	7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
Debt Service: (Function 9200)					
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
Capital Outlay:	7420				
Facilities Acquisition and Construction Other Capital Outlay	7420 9300				
Total Expenditures	9300				
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	<u> </u>			
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				1
Proceeds of Forward Supply Contract	3760				1
Special Facilities Construction Advances  Power to Refunded Road Forey Agent (Function 9200)	3770				
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	760 3600			+	
Transfers Out	9700				
Total Other Financing Sources (Uses)	7100				
SPECIAL ITEMS	+ +				
DI LOND TIENS					
EXTRAORDINARY ITEMS					
E CONDITION OF THE PROPERTY OF					
Net Change in Fund Balances	<del>                                     </del>				†
Fund Balances, July 1, 2010	2800				
Adjustment to Fund Balances	2891				

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	

					Variance with	
	Account	Budgete	ed Amounts	Actual	Final Budget -	
	Number	Original	Final	Amounts	Positive (Negative)	
REVENUES						
Federal Direct	3100					
Federal Through State and Local	3200					
State Sources Local Sources:	3300					
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						
Current: Instruction	5000					
Pupil Personnel Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction Related Technology	6500					
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7410					
Fiscal Services	7500					
Food Services Central Services	7600 7700					
Pupil Transportation	7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
Debt Service: (Function 9200)						
Retirement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730					
Miscellaneous Expenditures	790					
Capital Outlay: Facilities Acquisition and Construction	7420					
Other Capital Outlay	9300					
Total Expenditures	9300					
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  Premium on Certificates of Participation	3750 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)	<del>                                     </del>					
SPECIAL ITEMS						
EVTD A OD DIN A DV ITEMS	<del>                                     </del>					
EXTRAORDINARY ITEMS						
Net Change in Fund Balances	+ +					
Fund Balances, July 1, 2010	2800					
Adjustment to Fund Balances			1	1	<del> </del>	
Adjustinent to rund barances	2891					

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

					Variance with
	Account	Budget	ed Amounts	Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					
Federal Direct	3100				
Federal Through State and Local State Sources	3200 3300				
Local Sources:	3300				
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	3400				
EXPENDITURES					
Current:					
Instruction	5000				
Pupil Personnel Services	6100				
Instructional Media Services	6200				
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				
Instructional Staff Training Services Instruction Related Technology	6500				1
School Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services	7500				
Food Services	7600				
Central Services Pupil Transportation	7700 7800				
Operation of Plant	7900				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
Debt Service: (Function 9200)					
Retirement of Principal	710				
Interest  Dues, Fees and Issuance Costs	720 730				
Miscellaneous Expenditures	790				
Capital Outlay:	7,70				
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES (USES)	2710				
Long-Term Bonds Issued Premium on Sale of Bonds	3710 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				1
Discount on Certificates of Participation	893				
Loans Incurred Proceeds from the Sale of Capital Assets	3720 3730				1
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				<u> </u>

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

			T		T. T.			T.	T
	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	Number	911	912	913	914	915	921	922	Enterprise runus
Current Assets:									
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 Prepaid Items	1150 1230								
Total Current Assets	1230								
Noncurrent Assets:									
Restricted Cash and Cash Equivalents									
Other Post-employment Benefits Obligation (asset)	1410								
Capital Assets:									
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			<del> </del>					
Accumulated Depreciation  Motor Vehicles	1349 1350			<del>                                     </del>					
	1350								
Accumulated Depreciation Property Under Capital Leases	1359								
Accumulated Depreciation	1379								
Computer Software	1382								
Accumulated Amortization	1389								
Total Capital Assets net of Accum. Dep'n	1307								
Total Noncurrent Assets									
Total Assets									
LIABILITIES									
Current Liabilities:									
Salaries, Benefits and Payroll Taxes Payable	2110								
Payroll Deductions and Withholdings	2170								
Accounts Payable	2120								
Judgments Payable	2130								
Sales Tax Payable Accrued Interest Payable	2260 2210								
Deposits Payable	2220								
Due to Other Funds-Budgetary									
Due to Other Agencies									
Deferred Revenue	2161 2230								
	2230								
Estimated Unpaid Claims	2161 2230 2410 2271								
Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense	2230 2410 2271 2272								
Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases	2230 2410 2271 2272 2315								
Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences	2230 2410 2271 2272 2315 2330								
Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims	2230 2410 2271 2272 2315 2330 2350								
Estimated Unpaid Claims  Estimated Liability for Claims Adjustment Expense  Obligations Under Capital Leases  Liability for Compensated Absences  Estimated Liability for Long-Term Claims  Other Post-employment Benefits Obligation	2230 2410 2271 2272 2315 2330								
Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities	2230 2410 2271 2272 2315 2330 2350								
Estimated Unpaid Claims  Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities Noncurrent Liabilities:	2230 2410 2271 2272 2315 2330 2350								
Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities Noncurrent Liabilities: Liabilities Payable from Restricted Assets:	2230 2410 2271 2272 2315 2330 2350 2360								
Estimated Unpaid Claims  Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities: Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable	2230 2410 2271 2272 2315 2330 2350								
Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities:	2230 2410 2271 2272 2315 2330 2350 2360								
Estimated Unpaid Claims  Estimated Liability for Claims Adjustment Expense  Obligations Under Capital Leases  Liability for Compensated Absences  Estimated Liability for Long-Term Claims  Other Post-employment Benefits Obligation  Total Current Liabilities  Noncurrent Liabilities:  Liabilities Payable from Restricted Assets:  Deposits Payable  Other Noncurrent Liabilities:  Other Noncurrent Liabilities:	2230 2410 2271 2272 2315 2330 2350 2360 2220								
Estimated Unpaid Claims  Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities: Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences	2230 2410 2271 2272 2315 2330 2350 2360 2220 2315 2330								
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Estimated Unpaid Claims  Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation	2230 2410 2271 2272 2315 2330 2350 2360 2220 2315 2330								
Estimated Unpaid Claims  Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Noncurrent Liabilities	2230 2410 2271 2272 2315 2330 2350 2360 2220 2315 2330 2350								
Estimated Unpaid Claims  Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities: Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Noncurrent Liabilities Total Liabilities	2230 2410 2271 2272 2315 2330 2350 2360 2220 2315 2330 2350								
Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities: Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Noncurrent Liabilities Total Liabilities NET ASSETS	2230 2410 2271 2271 2272 2315 2330 2350 2360  2220  2315 2330 2350 2360								
Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Noncurrent Liabilities Total Liabilities	2230 2410 2271 2272 2315 2330 2350 2360 2220 2315 2330 2350								
Estimated Unpaid Claims  Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Noncurrent Liabilities Total Liabilities NET ASSETS Invested in Capital Assets, Net of Related Debt	2230 2410 2271 2271 2272 2315 2330 2350 2360  2220 2315 2330 2350 2360								
Estimated Unpaid Claims  Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Noncurrent Liabilities Total Liabilities NET ASSETS Invested in Capital Assets, Net of Related Debt Restricted for	2230 2410 2410 2271 2271 2272 2315 2330 2350 2360  2220  2315 2330 2350 2360  2770 2780								

DISTRICT SCHOOL BOARD OF	COUNTY		
COMBINING STATEMENT OF REVE	NUES, EXPENSES, AND	CHANGES IN FUND	NET ASSET
NONMAJOR ENTERPRISE FUNDS			
For the Fiscal Vear Ended June 30, 2011	1		

	Account	Self Insurance	Self Insurance	Self Insurance	Self Insurance	ARRA Consortium	Other	Other	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
OPERATING REVENUES	rumoer	711	7.2	710	711	710	/21	/22	Enterprise Tunds
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								

DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2011

	Self Insurance	Self Insurance	Self Insurance	Self Insurance	ARRA Consortium	Other	Other	Total Nonmajor
	911	912	913	914	915	921	922	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)								
Adjustments to reconcile operating income (loss) to net cash								
provided (used) by operating activities:								
Depreciation/Amortization expense								
Commodities used from USDA program  Change in assets and liabilities:								
(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 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 runds  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								
							•	

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

			1						
	Account	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Consortium Programs	Other Internal Service	Total Internal
	Number	711	712	713	714	715	731	791	Service Funds
ASSETS									
Current Assets: Cash and Cash Equivalents	1110								
	1110								
Investments Accounts Receivable, Net	1130								
Interest Receivable	1170								
Due from Reinsurer	1170								
	1210								
Deposits Receivable Due from Other Funds-Budgetary	1141								
Due from Other Agencies	1220								
Inventory	1150								
Prepaid Items	1230								
Total Current Assets	1230								
Noncurrent Assets:									
Restricted Cash and Cash Equivalents									
Other Post-employment Benefits Obligation (asset)	1410								
Capital Assets:									
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									
Current Liabilities:									
Salaries, Benefits and Payroll Taxes Payable	2110								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings	2170								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable	2170 2120								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable	2170 2120 2130								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable	2170 2120 2130 2260								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable	2170 2120 2130 2260 2210								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable	2170 2120 2130 2260 2210 2220								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary	2170 2120 2130 2260 2210 2220 2161								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Agencies	2170 2120 2130 2260 2210 2220 2161 2230								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue	2170 2120 2130 2260 2210 2220 2161 2230 2410								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims	2170 2120 2130 2260 2210 2220 2161 2230 2410 2271								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense	2170 2120 2130 2260 2210 2220 2161 2230 2410 2271 2272								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases	2170 2120 2130 2260 2210 2220 2161 2230 2410 2271 2272 2315								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Unpaid Claims Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences	2170 2120 2130 2260 2210 2220 2161 2230 2410 2271 2272 2315 2330								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims	2170 2120 2130 2260 2210 2220 2161 2230 2410 2271 2272 2315 2330 2350								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Unpaid Claims Colinguate Office of Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation	2170 2120 2130 2260 2210 2220 2161 2230 2410 2271 2272 2315 2330								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities	2170 2120 2130 2260 2210 2220 2161 2230 2410 2271 2272 2315 2330 2350								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities Noncurrent Liabilities:	2170 2120 2130 2260 2210 2220 2161 2230 2410 2271 2272 2315 2330 2350								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities Noncurrent Liabilities: Liabilities Payable from Restricted Assets:	2170 2120 2130 2260 2210 2220 2161 2230 2410 2271 2272 2315 2330 2350 2360								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable	2170 2120 2130 2260 2210 2220 2161 2230 2410 2271 2272 2315 2330 2350								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities:	2170 2120 2130 2260 2210 2220 2161 2230 2410 2271 2272 2315 2330 2350 2360								
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Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities: Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences	2170 2120 2130 2260 2210 2210 22161 2230 2410 2271 2272 2315 2330 2350 2360								
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Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Noncurrent Liabilities Total Noncurrent Liabilities NET ASSETS Invested in Capital Assets, Net of Related Debt	2170 2120 2130 2260 2210 2210 22161 2230 2410 2271 2272 2315 2330 2350 2360  2220 2315 2330 2350 2360								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Degosits Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Noncurrent Liabilities  Total Liabilities NET ASSETS Invested in Capital Assets, Net of Related Debt Restricted for	2170 2120 2130 2260 2210 2210 22161 2230 2410 2271 2272 2315 2330 2350 2360  2220 2315 2330 2350 2360								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Accrued Interest Payable Deposits Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Cong-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Noncurrent Liabilities  NET ASSETS Invested in Capital Assets, Net of Related Debt Restricted for Urrestricted	2170 2120 2130 2260 2210 2210 22161 2230 2410 2271 2272 2315 2330 2350 2360  2220 2315 2330 2350 2360								
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings Accounts Payable Judgments Payable Sales Tax Payable Degosits Payable Deposits Payable Due to Other Funds-Budgetary Due to Other Agencies Deferred Revenue Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Current Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable Other Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Noncurrent Liabilities: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation Total Noncurrent Liabilities  Total Liabilities NET ASSETS Invested in Capital Assets, Net of Related Debt Restricted for	2170 2120 2130 2260 2210 2210 22161 2230 2410 2271 2272 2315 2330 2350 2360  2220 2315 2330 2350 2360								

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	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Consortium Programs	Other Internal Service	Total Internal
	Number	711	712	713	714	715	731	791	Service Funds
OPERATING REVENUES	rumoer	711	712	713	717	715	751	771	Service Funds
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									
EVER A ORDINA DV. IEEMG									
EXTRAORDINARY ITEMS									
Change In Net Assets									
Net Assets - July 1, 2010									
Adjustments to Net Assets									
Net Assets - June 30, 2011									

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

	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Consortium Programs	Other Internal Service	Total Internal
	711	712	713	714	715	731	791	Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users								
Receipts from interfund services provided								
Payments to suppliers Payments to employees								
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)								
Adjustments to reconcile operating income (loss) to net cash								
provided (used) by operating activities:  Depreciation/Amortization expense								
Commodities used from USDA program								
Change in assets and liabilities:								
(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 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 due to other agencies  Increase (decrease) in deferred revenue								
Increase (decrease) in deferred revenue  Increase (decrease) in estimated unpaid claims								
Increase (decrease) in estimated displayed 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								
Commodutes received through USDA program				ļ	1	ļ	ļ	

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

		Investment Trust	Investment Trust	Investment Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Investment
	Number	84X	84X	84X	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					

DISTRICT SCHOOL BOARD OF \_\_\_\_\_\_ COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS INVESTMENT TRUST FUNDS

For the Fi	scal Year	Ended.	Inne 30.	2011
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	Account	Investment Trust Fund Name	Investment Trust Fund Name	Investment Trust Fund Name	Total Investment
	Number	84X	84X	84X	Trust Funds
ADDITIONS					
Contributions:					
Employer					
Plan Members					
Gifts, Grants and Bequests	3440				
Investment Earnings:					
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				

DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY COMBINING STATEMENT OF FIDUCIARY NET ASSETS PRIVATE-PURPOSE TRUST FUNDS
June 30, 2011

		Delegate Deserves	Delegate Deserves	Dulanta Dania	Total
		Private-Purpose	Private-Purpose	Private-Purpose	
	Account	Trust Fund Name	Trust Fund Name	Trust Fund Name	Private-Purpose
	Number	85X	85X	85X	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					

DISTRICT SCHOOL BOARD OF \_\_\_\_\_COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2011

		Private-Purpose	Private-Purpose	Private-Purpose	Total
	Account	Trust Fund Name	Trust Fund Name	Trust Fund Name	Private-Purpose
	Number	85X	85X	85X	Trust Funds
ADDITIONS					
Contributions:					
Employer					
Plan Members					
Gifts, Grants and Bequests	3440				
Investment Earnings:					
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				

DISTRICT SCHOOL BOARD OF \_\_\_\_\_\_ COUNTY COMBINING STATEMENT OF FIDUCIARY NET ASSETS PENSION TRUST FUNDS
June 30, 2011

		T			
		Pension Trust	Pension Trust	Pension Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Pension Trust
	Number	87X	87X	87X	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					

DISTRICT SCHOOL BOARD OF \_\_\_\_\_ COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS PENSION TRUST FUNDS

For the Fiscal Year Ended June 30, 2011

		Pension Trust	Pension Trust	Pension Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Pension Trust
	Number	87X	87X	87X	Funds
ADDITIONS					
Contributions:					
Employer					
Plan Members					
Gifts, Grants and Bequests	3440				
Investment Earnings:					
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				

DISTRICT SCHOOL BOARD OF \_\_\_\_\_COUNTY
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2011

		School Internal	Agency	Agency	Total
	Account	Funds	Fund Name	Fund Name	
	Number	891	89X	89X	Agency Funds
	Number	891	89A	89A	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					

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

	Account	Balance			Balance
	Number	July 1, 2010	Additions	Deductions	June 30, 2011
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
Due From Other Funds:					
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		·			

DISTRICT SCHOOL BOARD OF _	COUNTY
COMBINING STATEMENT OF CH	IANGES IN ASSETS AND LIABILITIES (CONTINUED
Agency Fund Name	
June 30, 2011	

	Account	Balance			Balance
	Number	July 1, 2010	Additions	Deductions	June 30, 2011
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
Due From Other Funds:					
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					

DISTRICT SCHOOL BOARD OF _	COUNTY
COMBINING STATEMENT OF CH	IANGES IN ASSETS AND LIABILITIES (CONTINUED
Agency Fund Name	
June 30, 2011	

	Account	Balance			Balance
	Number	July 1, 2010	Additions	Deductions	June 30, 2011
ASSETS					
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
Due From Other Funds:					
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					

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

		Total Agency Fund			Total Agency Fund
	Account	Balances	Total Agency Fund	Total Agency Fund	Balances
	Number	July 1, 2010	Additions	Deductions	June 30, 2011
ASSETS		•			
Cash and Cash Equivalents	1110				
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
Due From Other Funds:					
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					

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

			1	T		
	Account Number	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Nonmajor Component Unit Name	Total Nonmajor Component Units	
ASSETS						
Cash and Cash Equivalents Investments	1110 1160					
Taxes Receivable, net	1120					
Accounts Receivable, net	1130					
Interest Receivable	1170					
Due from Reinsurer	1180					
Deposits Receivable Due from Other Agencies	1210 1220					
Internal Balances	1220					
Inventory	1150					
Prepaid Items	1230					
Restricted Assets:						
Cash with Fiscal Agent Deferred Charges:	1114					
Issuance Costs						
Noncurrent assets:						
Other Post-employment Benefits Obligation (asset)	1410					
Capital Assets:						
Land	1310 1315					
Land Improvements - Nondepreciable  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 Less Accumulated Depreciation	1340 1349					
Less Accumulated Depreciation  Motor Vehicles	1349		<del> </del>			
Less Accumulated Depreciation	1359					
Property Under Capital Leases	1370					
Less Accumulated Depreciation	1379					
Audio Visual Materials	1381					
Less Accumulated Depreciation	1388					
Computer Software Less Accumulated Amortization	1382 1389					
Total Capital Assets net of Accum. Dep'n	1309					
Total Assets						
LIABILITIES AND NET ASSETS						
LIABILITIES						
Salaries and Wages Payable	2110					
Payroll Deductions and Withholdings	2170					
Accounts Payable Judgments Payable	2120 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 Sales Tax Payable	2230 2260					
Deferred Revenue	2410					
Estimated Unpaid Claims	2271					
Estimated Liability for Claims Adjustment	2272					
Estimated Liability for Arbitrage Rebate	2280					
Noncurrent Liabilities:						
Portion Due Within One Year:	2250					
Section 1011.13 Notes Payable Notes Payable	2250 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 Other Post-employment Benefits Obligation	2350 2360					
Estimated PECO Advance Payable	2360		<del> </del>			
Estimated Liability for Arbitrage Rebate	2280					
Portion Due After One Year:						
Notes Payable	2310		ļ			
Obligations Under Capital Leases	2315		ļ			
Bonds Payable Liability for Companyated Absences	2320 2330					
Liability for Compensated Absences 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, Not of Related Debt	2770					
Invested in Capital Assets, Net of Related Debt  Restricted For:	2770		<del> </del>			
Categorical Carryover Programs	2780					
Food Service	2780		1			
Debt Service	2780					
Capital Projects	2780					
Other Purposes	2780					
Unrestricted Total Not Accepts	2790		<del> </del>			
Total Net Assets Total Liabilities and Net Assets	+					
Total Diabilities and 1401 ASSCIS			1	1	1	

DISTRICT SCHOOL BOARD OF	_ COUNTY
COMBINING STATEMENT OF ACTIVITIES	
NONMAJOR COMPONENT UNITS	

**Nonmajor Component Unit Name** 

For the Fiscal Year Ended June 30, 2011						Revenue and Changes
			in Net Assets			
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:		•				
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	7400					
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					
Interest on Long-term Debt	9200					
Unallocated Depreciation/Amortization Expense*						
Total Component Unit Activities						

## **General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2010

Net Assets - June 30, 2011

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

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF	COUNTY
COMBINING STATEMENT OF ACTIVITIE	ES (CONTINUED)
NONMAJOR COMPONENT UNITS	

**Nonmajor Component Unit Name** 

For the Fiscal Year Ended June 30, 2011						Revenue and Changes
				in Net Assets		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:		_				
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	7400					
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					
Interest on Long-term Debt	9200					
Unallocated Depreciation/Amortization Expense*						
Total Component Unit Activities						

## **General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2010

Net Assets - June 30, 2011

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

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF	COUNTY
COMBINING STATEMENT OF ACTIVITIE	ES (CONTINUED)
NONMAJOR COMPONENT UNITS	

**Nonmajor Component Unit Name** 

For the Fiscal Year Ended June 30, 2011						Revenue and Changes
			Program Revenues			in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:	- 10	F				
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	7400					
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					
Interest on Long-term Debt	9200					
Unallocated Depreciation/Amortization Expense*						
Total Component Unit Activities						

## **General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2010

Net Assets - June 30, 2011

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

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF \_\_\_\_\_\_ COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2011

For the Fiscal Year Ended June 30, 2011						Revenue and Changes
			Program Revenues			in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units Activities
Component Unit Activities:		_				
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	7400					
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					
Interest on Long-term Debt	9200					
Unallocated Depreciation/Amortization Expense*						
Total Component Unit Activities		·				

## **General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2010

Net Assets - June 30, 2011

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

<sup>\*</sup>This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.