

**Leon County School District**  
**Fiscal Year 2012-2013**  
**Financial Statements**

## **LEON COUNTY SCHOOL BOARD MANAGEMENT'S DISCUSSION AND ANALYSIS**

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As Management of the Leon County School Board (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2013

### **FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$ 219 million.
- Total revenues (Statement of Activities) of \$314 million were comprised of general revenues in the amount of \$289 million, or 92 percent, and program specific revenues from charges for services and grants, and contributions in the amount of \$25 million or 8 percent.
- For the year ended June 30, 2013, the District had \$323 million in expenses related to governmental activities; \$25 million of which were offset by program specific charges or services, grants, and other sources. General revenues (primarily taxes and State funding programs) of \$289 million were not sufficient to provide for the District's programs resulting in a decrease in net assets of \$8 million.
- As of the close of the fiscal year, the District's governmental funds report combined ending fund balances of \$106 million, a decrease of \$13 million in comparison with the prior year. Approximately 22.5 percent of this total amount, \$21 million, is available for spending at the District's discretion for the purposes defined for each governmental fund (unassigned fund balance).
- The unrestricted net asset amount of negative \$50.2 million on the Statement of Net Assets represents the excess of current and long-term future financial liabilities over current financial resources, due primarily to the unfunded liability for compensated absences and other post-employment benefits.
- Based on General Fund expenditures for the fiscal year 2012-2013 of \$241.7 million, the operating cost per day, assuming 260 days, was \$929 thousand as compared to \$892 thousand in 2011-12.
- At the end of the fiscal year, unassigned fund balance for the General Fund is \$22.4 million or 8.8% percent of total General Fund expenditures. The unassigned fund balance represents 17.8 days of operating expenditures for 2013 as compared to 18.2 days for 2012.
- The District's total long-term debt for bonds and Certificates of Participation (COP's), and Notes Payable decreased by \$17.6 million or 10.5 percent during the current fiscal year.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statement. The District's basic financial statements contain three components:

1. Government-wide financial statements.
2. Fund financial statements.
3. Notes to the financial statements

### **Government-wide Financial Statements**

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business.

The statement of net assets presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator about the financial position of the District.

The statement of activities provides information showing how the District's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

All of the District's activities and services are reported in the government-wide financial statements, including instruction, pupil support services, instructional support services, administrative support services, facility maintenance, transportation, and food services. Property taxes, state assistance, and interest and investment earnings finance most of these activities. Additionally, all capital and debt financing activities are reported here. Business-type activities, which include functions that are intended to recover all or a significant portion of their costs through user fees and charges, includes the District's Permitting Office.

The government-wide financial statements include not only the District itself (known as the primary government), but also the Leon County Schools Foundation, and the combined activities of the four legally separate charter schools. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The Leon County Schools Employee Benefits Trust (Trust) and the Leon County Schools Leasing Corporation (Corporation), although also legally separate entities, were formed to administer the District's group health and life insurance program and facilitate financing for the acquisition of facilities and equipment, respectively. Due to the substantive economic relationships between the District and the Trust and Corporation, their financial activities have been included as an integral part of the primary government.

The government-wide financial statements can be found on Exhibits B-1 and B-2 of this report.

## **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds** – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The governmental funds balance sheet and the governmental statement of revenues, expenditures, and changes in fund balances provide detailed information about the District’s most significant funds. The District’s major funds are the General Fund, Federal Economic Stimulus Programs Fund, Debt Service-Other Fund, ARRA Economic Stimulus Debt Service, Capital Projects-District Bonds Fund, and ARRA Economic Stimulus Capital Projects Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its governmental funds. Budgetary comparison schedules have been provided to demonstrate compliance with the budget.

The basic government fund financial statements can be found on Exhibits E-1 through J-2d of this report.

**Proprietary Funds** –Proprietary funds may be established to account for activities in which a fee is charged for services. The District’s only Proprietary fund is classified as an Enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. The District uses an enterprise fund to account for activities of the District Permitting Office.

**Fiduciary Funds** – Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources are not available to support the District’s own programs. In its fiduciary capacity, the District is responsible for

ensuring that the assets reported in these funds are used only for their lawfully intended purposes.

The District uses a private-purpose trust fund to account for scholarship funds established by private donors.

The District uses an employee benefits trust fund to account for the financial resources of the Voluntary Employee Benefits Trust.

The District uses agency funds to account for resources held for student activities and groups.

### **Notes to Financial Statements**

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found in Exhibit D-1 of this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$219.4 million at the close of the most recent fiscal year. Net Assets is segregated into capital assets, net of related debt, restricted net assets and unrestricted net assets. Capital assets (e.g., land, buildings, machinery, and equipment), are stated at their cost at the time of acquisition, net of accumulated depreciation and less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide educational and related services to its students; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Restricted net assets are those that are constrained by debt covenants, enabling legislation or other legal requirements. Unrestricted Net Assets is the portion of net assets that can be used to meet the District's ongoing obligations to citizens and creditors. The deficit in unrestricted net assets is primarily due to three factors:

- The District has never budgeted the amount needed to fully finance liabilities arising from property and casualty claims. The District is self-insured for these claims up to specific limits.
- The District has never had the resources, currently available, to appropriate budget for unused employee vacation and sick days.
- Implementation of GASB 45 reporting began with fiscal year ending June 30, 2008. It requires the District to disclose a liability which represents the obligation for post retirement benefits for retirees. This is an implied amount and there currently is no available budget to fund the liability.

The intent of this statement is to provide a long-term outlook for the financial position of the District. The unrestricted net asset, negative \$50.2 million, reflects the long-term requirement to pay for obligations that will become due in future years. For example, compensated absences

total \$28.1 million. An estimated \$3.3 million will be due and payable in fiscal year 2013. Resources will be available to do that. On the other hand, \$25 million will be due and payable two or more years from the date of this statement. The Board does not have the resources, nor should it attempt to find the resources in the short term (i.e. one year), to pay for this non-current portion of the compensated absences liability.

**Net Assets, End of Year**

	Governmental Activities		Business-Type Activities		Total	
	6/30/13	6/30/12	6/30/13	6/30/12	6/30/13	6/30/12
Current and Other Assets	\$106,562,424	\$137,979,118	\$95,435	\$79,867	106,657,859	\$138,058,985
Capital Assets	323,175,126	316,795,279			323,175,126	316,795,279
<b>Total Assets</b>	<b>429,737,550</b>	<b>454,774,397</b>	<b>95,435</b>	<b>79,867</b>	<b>429,832,985</b>	<b>454,854,264</b>
Long-Term Liabilities	196,453,850	209,753,956			196,453,850	209,753,956
Other Liabilities	13,624,554	16,772,274	268	851	13,624,822	16,773,125
<b>Total Liabilities</b>	<b>210,078,404</b>	<b>226,526,230</b>	<b>268</b>	<b>851</b>	<b>210,879,090</b>	<b>226,527,081</b>
Net Assets:						
Invested in Capital Assets, Net of Related Debt	195,812,822	191,659,337			195,812,822	191,659,337
Restricted	74,132,992	64,966,953			68,500,275	64,966,953
Unrestricted	(50,286,668)	(28,378,123)	95,166	79,017	(50,191,502)	(28,299,107)
<b>Total Net Assets</b>	<b>\$219,659,146</b>	<b>\$228,248,166</b>	<b>\$95,166</b>	<b>\$79,017</b>	<b>219,754,312</b>	<b>\$228,327,183</b>

The District's net assets decreased in total by \$8.5 million during the current fiscal year.

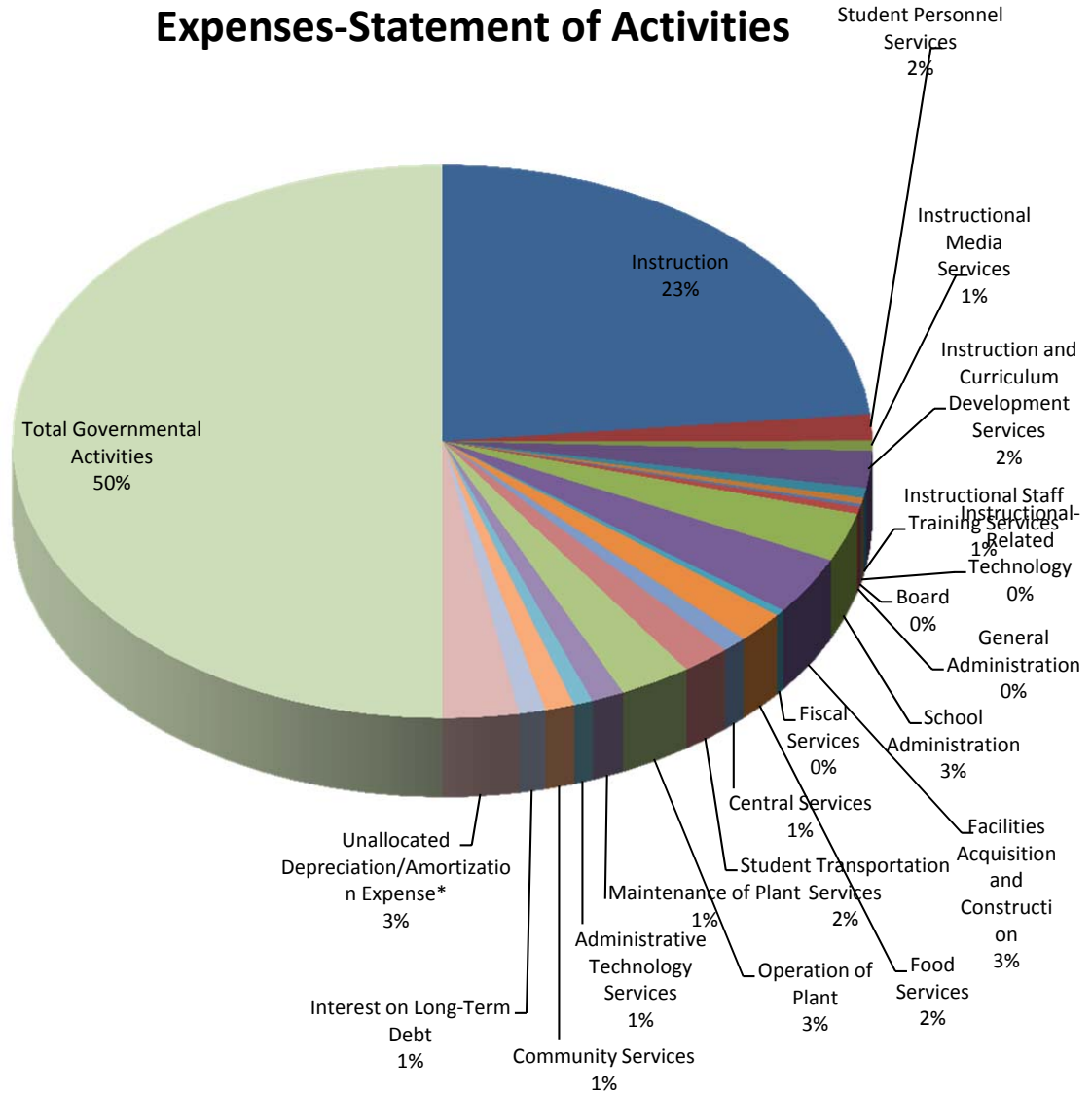
The key elements of the changes in the District's net assets for the fiscal years ending June 30, 2013, and June 30, 2012 are as follows:

	Operating Results for the Fiscal Year Ended					
	Governmental		Business-Type		Total	
	Activities		Activities			
	06/30/2013	06/30/2012	06/30/2013	06/30/2012	06/30/2013	06/30/2012
<b>Revenues</b>						
Program Revenues						
Charges for Services	9,409,286	9,433,247	24,883	60,897	9,434,169	9,494,144
Operating Grants and Contributions	15,511,787	13,864,707			15,511,787	13,864,707
Capital Grants and Contributions	601,310	1,757,113			601,310	1,757,113
<b>General Revenues</b>						
Property Taxes Levied for Operations	87,733,161	91,918,271			87,733,161	91,918,271
Property Taxes Levied for Capital	21,201,114	21,943,071			21,201,114	21,943,071
Local Sales Tax	16,806,835	18,870,686			16,806,835	18,870,686
Grants and Contributions Not Restricted to Specific Programs	155,194,621	140,362,455			155,194,621	140,362,455
Unrestricted Investment Earnings		1,365,251	112	112	112	
Miscellaneous	<u>8,184,612</u>	<u>8,458,353</u>			<u>8,184,612</u>	<u>8,458,353</u>
<b>Total Revenues</b>	<b>314,642,728</b>	<b>307,973,153</b>	<b>24,995</b>	<b>61,009</b>	<b>314,667,723</b>	<b>308,034,162</b>
<b>Expenses</b>						
Instruction	151,192,980	143,922,786			151,192,980	143,922,786
Pupil Personnel Services	9,858,872	9,743,281			9,858,872	9,743,281
Instructional Media Services	3,826,194	3,837,827			3,826,194	3,837,827
Instruction and Curriculum Development	13,880,108	13,812,228			13,880,108	13,812,228
Instructional Staff Training	3,726,525	2,020,415			3,726,525	2,020,415
Instruction Related Technology	2,412,945	2,224,440			2,412,945	2,224,440
Board of Education	1,072,578	815,246			1,072,578	815,246
General Administration	2,634,175	2,320,083			2,634,175	2,320,083
School Administration	18,340,259	18,217,311			18,340,259	18,217,311
Facilities Acquisition and Construction	20,809,382	31,079,936			20,809,382	31,079,936
Fiscal Services	2,308,471	2,179,521			2,308,471	2,179,521
Food Services	11,869,879	11,304,280			11,869,879	11,304,280
Central Services	6,002,056	5,896,590			6,002,056	5,896,590
Pupil Transportation	11,746,829	11,274,011			11,746,829	11,274,011
Operation of Plant	18,570,654	19,272,087			18,570,654	19,272,087
Maintenance of Plant	7,962,675	7,579,763			7,962,675	7,579,763
Administrative Technology	4,651,460	4,576,876			4,651,460	4,576,876
Community Services	7,083,291	6,615,290			7,083,291	6,615,290
Interest on Long Term Debt	6,357,270	6,885,779			6,357,270	6,885,779
Unallocated Depreciation Expense	18,381,657	17,776,758			18,381,657	17,776,758
Loss on Disposal of Capital Assets	145,952	37,522			145,952	37,522
District Permitting Office			8,845	33,563	8,845	33,563
<b>Total Functions/Program Expense</b>	<b>322,834,212</b>	<b>321,392,030</b>	<b>8,845</b>	<b>33,563</b>	<b>322,843,057</b>	<b>321,425,593</b>
<b>Increase(Decrease) in Net Assets</b>	<b>(8,109,454)</b>	<b>(13,418,877)</b>	<b>16,150</b>	<b>27,446</b>	<b>8,093,304</b>	<b>(13,391,431)</b>

The following chart depicts the distribution of expenditures of the District as a whole for the 2012-13

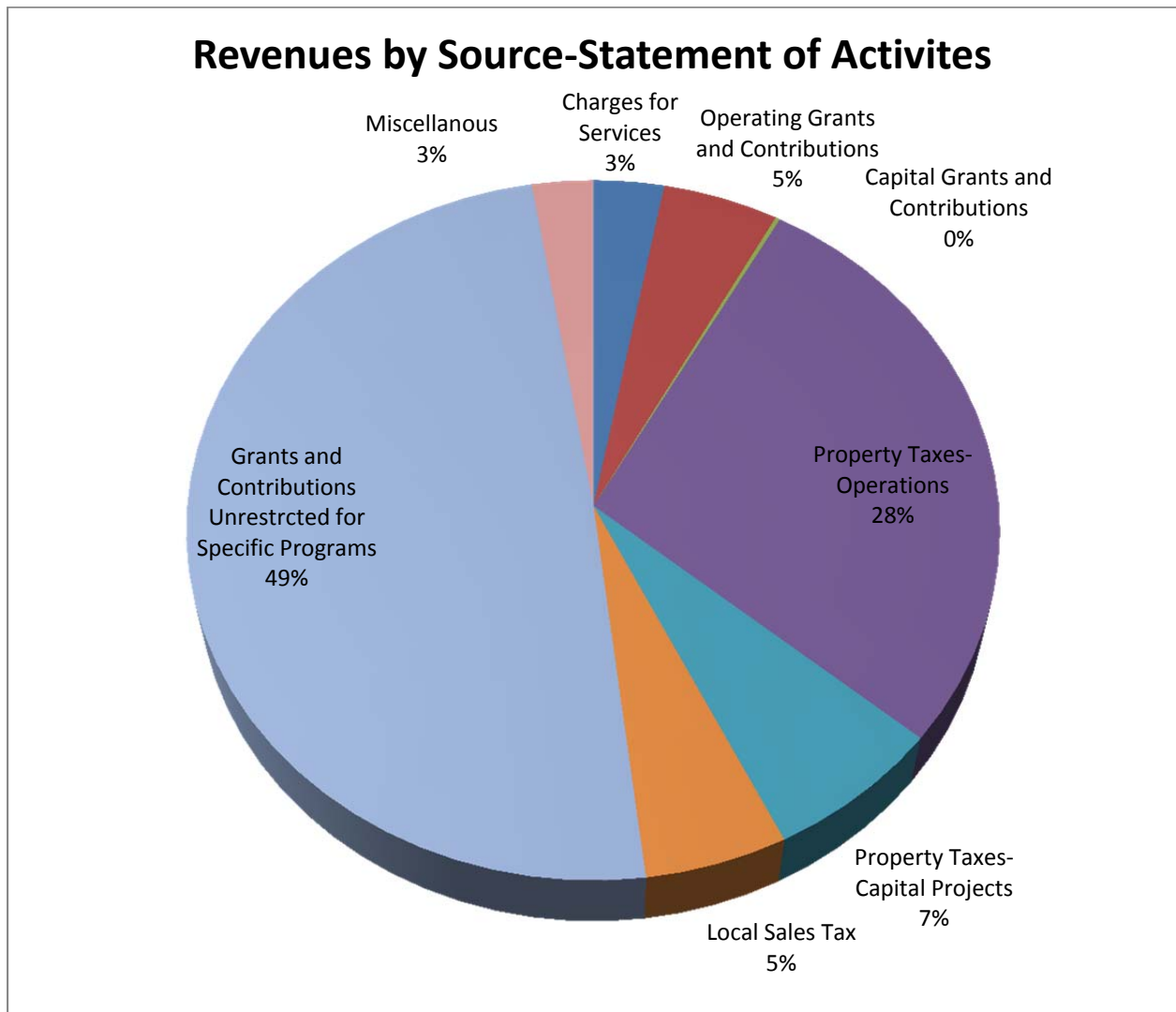
Fiscal year:

### Expenses-Statement of Activities





The following chart depicts the distribution of revenues of the District as a whole for the 2012-13 fiscal year.



## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### **Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds report combined ending fund balances were \$106 million, a decrease of \$13 million in comparison with the prior year. Approximately 22.5 percent of this total amount (\$21 million) constitutes unreserved fund balances, which are available for spending at the government's discretion within the purpose of each fund. The remainder of fund balances are nonspendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been obligated to: 1) account for inventories 2) fund specific state categorical programs (\$9.5 million); 3) to fund other restricted purposes (\$12.9 million) 4) fund committed capital projects (\$34.2 million); to fund special revenue purposes (\$2.1 million).

**The General Fund** is the main operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the General Fund is \$21 million, while total fund balance ended at \$41 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total expenditures. Unassigned fund balance represents 8.8 percent of total General Fund expenditures, while total fund balance represents 17.2 percent of that same amount. The fund balance of the District's General Fund decreased \$4 million during the current fiscal year.

**ARRA Economic Stimulus Funds** is used to account for funds allocated to the District as a result of the passage of the American Recovery and Reinvestment Act of 2009. Race to the Top funding makes up the majority of these funds. Race to the Top is being used to close student achievement gaps within the District.

**The Other Debt Service Fund** which is used to account for debt issues such as Certificates of Participation, and Sales Tax Bonds, has a total fund balance of \$12.9 million all of which is reserved to make payments on outstanding debt.

**The Capital Projects - Other Capital Projects Fund**, which is used to account for capital project activity funded by sources such as Certificates of Participation, Sales Taxes, and Qualified School Academy bonds, has a total fund balance of \$32.6 million all of which is reserved for capital projects.

**The ARRA Economic Stimulus Capital Projects Fund**, which is used to account for capital project activity funded by Qualified School Academy bonds has a total fund balance of \$15.3 million all of which is reserved for capital projects.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

Many changes are made to the budget over the course of the year. Each change is submitted to the Board for approval. A recap of the significant changes as of June 30, 2013 is listed below.

- The original budget for State sources of revenues in the General Fund totals \$134 million, and the final budget is lower by \$746,000.
- The staffing plan is allocated as closely as possible to the proper function at the beginning of the year, however as positions are established, budget amendments are frequently made among the instruction and instructional services functions. Pupil Personnel Services, Instructional Media Services, and Instruction and Curriculum Development Services reflected a decrease in budgets by \$2.7 million respectively as a result of this process.
- The overall budget for revenues in the General Fund increased by \$5.3 million from the original to the final budget and total expenditure appropriations increased 6.1 million or 2% over the course of the year.

## **CAPITAL ASSETS AND LONG-TERM DEBT**

### **Capital Assets**

The District's investment in capital assets as of June 30, 2013, amounts to \$323 million (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; construction in progress; audio visual materials and computer software. There was a net decrease in the value of the District's capital assets this fiscal year as depreciation exceeded acquisitions.

Major capital asset events during the current fiscal year included renovations or remodeling at ten schools and new construction at three schools and Transportation.

Additional information on the District's capital assets can be found in Note 4 to the financial statements.

**Capital Assets (net of depreciation)**

	Governmental Activities	
	June 30, 2013	June 30, 2012
Land	\$15,590,442.17	\$15,590,442.17
Improvements Other Than Buildings	\$9,555,861.98	\$10,664,853.23
Buildings and Fixed Equipment	\$251,516,135.58	\$258,985,454.68
Furniture, Fixtures, and Equipment	\$10,785,358.84	\$12,454,265.23
Motor Vehicles	\$9,886,706.04	\$6,805,919.30
Construction in Progress	\$25,018,943.31	\$11,356,640.86
Computer Software	\$96,972.54	\$88,533.91
Audio-Visual Materials	\$838,497.40	\$849,169.26
<b>Total Capital Assets</b>	<b>\$323,285,913.86</b>	<b>\$316,795,279</b>

**Long-Term Debt**

At the end of the current fiscal year, the District has total debt outstanding of \$148.8 million. Of that total, \$5.4 million is considered to be general “bonded debt” (i.e., backed by the full faith and credit of the District). Another \$4.4 million in notes payable are secured by the General Fund ad valorem tax revenue. The remainder of the District’s debt consisted of Certificates of Participation payable and state school bonds payable

**Schedule of Outstanding Debt**

	Governmental Activities	
	June 30, 2013	June 30, 2012
Notes Payable	\$4,480,000	\$5,600,000
Bonds Payable	\$5,078,686	\$14,021,198
Certificates of Participation	<u>\$138,900,020</u>	<u>146,860,919</u>
	<u>\$148,458,706</u>	<u>\$166,482,107</u>

During the current fiscal year, the District’s total long-term debt decreased by \$17.6 million (10.5 percent).

The District maintains an “AA” rating from Fitch for its GO bonds and an “AA-“rating from Fitch for its Certificates of Participation and sales tax revenue bonds. These ratings were affirmed in February, 2009. Standard and Poor’s affirmed the Districts’ A+ bond rating in August, 2010. This is a positive stance for the District in an economic climate that finds many institutional bond ratings declining.

Additional information on the District’s long-term debt can be found in Exhibit D-1 pages 18-11 through 18-17.

## OTHER MATTERS OF SIGNIFICANCE

Florida's budget numbers seem to be improving. State economists expect tax collections to grow by 4.3 percent in the coming year, and then grow an additional 5 percent in the year after that. Real estate tax and documentary tax collections continue to grow strongly. The three main drivers of Florida's economy are development, such as home construction, tourism and agriculture. These economic drivers generate much of the money to pay for state services (<http://www.thefloridacurrent.com/article.cfm?id=28847851>).

There currently is some uncertainty about future state funding for public schools because Circuit Judge Jackie Fulford ruled the Governor and the Legislature violated the state constitution when they enacted a law requiring Florida school district employees, police officers, state workers and other public employees to contribute 3 percent of their pay toward the Florida Retirement System. Several individual public employees and their unions challenged the law, including the Florida Education Association, which represents teachers and other school workers across the state. At the urging of the Governor, the Legislature passed the law in the spring of 2011 as a cost-cutting measure to save approximately \$1 billion out of the state budget. It allowed the state and local governments to reduce their contributions to the Florida Retirement System, and required all employees to contribute 3 percent of their salary to the Florida Retirement System. The judge's ruling is now in the Florida Supreme Court and will be heard in September 2012. Employees would be refunded their personal contributions from the FRS if the Supreme Court rules in favor of the lower court. The legislature would have to replenish these funds, and the most probable result would be that retirement rates of the employers will have to increase in FY 2014. No adjustment is expected to be enacted during this fiscal year regardless of the Supreme Court ruling. The law affects 560 thousand public employees. <http://www.tampabay.com/news/politics/gubernatorial/breaking-down-judges-ruling-against-floridas-pension-law/1218683>

An international concern that would affect the world and national economy, and therefore the state economy, is the prospect of an escalation of conflict in the Middle East. A war in the Middle East would cause oil and gas prices to escalate, which would in turn cause a downturn of the economy and adversely affect tax revenue (<http://www.globes.co.il/serveen/globes/docview.asp?did=1000773547&fid=1725>).

## REQUESTS FOR INFORMATION

This report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate compliance and accountability for its resources. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed:

Chief Financial Officer  
Leon County Schools  
2757 West Pensacola Street  
Tallahassee, FL 32304-2998

DISTRICT SCHOOL BOARD OF LEON COUNTY  
STATEMENT OF NET POSITION  
June 30, 2013

ASSETS	Account Number	Primary Government			Component Units		
		Governmental Activities	Business-type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
<b>Current Assets</b>							
Cash and Cash Equivalents	1110	97,700,213.37	95,435.00	97,795,648.37	0.00	0.00	1,179,916.01
Investments	1160	607,709.50		607,709.50	0.00	0.00	0.00
Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	196,220.23		196,220.23	0.00	0.00	14,733.00
Interest Receivable on Investments	1170	0.00		0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00		0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00		0.00	0.00	0.00	48,200.00
Due From Other Agencies	1220	5,974,539.72		5,974,539.72	0.00	0.00	394,414.00
Internal Balances		264,105.53		264,105.53	0.00	0.00	353,045.00
Inventory	1150	1,734,537.52		1,734,537.52	0.00	0.00	0.00
Prepaid Items	1230	85,098.30		85,098.30	0.00	0.00	30,427.60
Total Current Assets		106,562,424.17	95,435.00	106,657,859.17	0.00	0.00	2,020,735.61
<b>Noncurrent Assets:</b>							
Cash with Fiscal/Service Agents	1114			0.00	0.00	0.00	9,000.00
Other Post-Employment Benefits Asset	1410			0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00	23,427.00
Investments	1460			0.00	0.00	0.00	5,040.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00	37,467.00
<b>Capital Assets:</b>							
Land	1310	15,590,442.17		15,590,442.17	0.00	0.00	200,000.00
Land Improvements - Nondepreciable	1315	0.00		0.00	0.00	0.00	121,524.00
Construction in Progress	1360	25,018,943.31		25,018,943.31	0.00	0.00	0.00
Improvements Other Than Buildings	1320	35,344,658.49		35,344,658.49	0.00	0.00	369,996.00
Less Accumulated Depreciation	1329	(25,791,796.51)		(25,791,796.51)	0.00	0.00	(175,253.00)
Buildings and Fixed Equipment	1330	424,937,259.86		424,937,259.86	0.00	0.00	14,455,800.00
Less Accumulated Depreciation	1339	(173,421,124.28)		(173,421,124.28)	0.00	0.00	(602,675.00)
Furniture, Fixtures and Equipment	1340	53,901,337.93		53,901,337.93	0.00	0.00	1,700,569.00
Less Accumulated Depreciation	1349	(43,226,771.23)		(43,226,771.23)	0.00	0.00	(711,004.00)
Motor Vehicles	1350	27,143,639.95		27,143,639.95	0.00	0.00	64,514.00
Less Accumulated Depreciation	1359	(17,256,933.91)		(17,256,933.91)	0.00	0.00	(29,138.00)
Property Under Capital Lease	1370	0.00		0.00	0.00	0.00	26,840.00
Less Accumulated Depreciation	1379	0.00		0.00	0.00	0.00	(4,473.00)
Audiovisual Materials	1381	4,285,088.19		4,285,088.19	0.00	0.00	24,726.00
Less Accumulated Depreciation	1388	(3,446,590.79)		(3,446,590.79)	0.00	0.00	(17,575.00)
Computer Software	1382	789,586.55		789,586.55	0.00	0.00	35,939.00
Less Accumulated Amortization	1389	(692,614.01)		(692,614.01)	0.00	0.00	(35,878.00)
Other Capital Assets, Net of Depreciation		282,565,740.24	0.00	282,565,740.24	0.00	0.00	15,102,388.00
Total Capital Assets		323,175,125.72	0.00	323,175,125.72	0.00	0.00	15,423,912.00
Total Assets		429,737,549.89	95,435.00	429,832,984.89	0.00	0.00	17,482,114.61
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00		0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>							
<b>Current Liabilities:</b>							
Accrued Salaries and Benefits	2110	6,570,491.38		6,570,491.38	0.00	0.00	51,684.00
Payroll Deductions and Withholdings	2170	2,362.74		2,362.74	0.00	0.00	0.00
Accounts Payable	2120	5,831,350.20	268.00	5,831,618.20	0.00	0.00	418,828.13
Judgments Payable	2130	0.00		0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	1,017,194.72		1,017,194.72	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00		0.00	0.00	0.00	0.00
Sales Tax Payable	2260	268.48		268.48	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00		0.00	0.00	0.00	0.00
Deposits Payable	2220	199,886.11		199,886.11	0.00	0.00	0.00
Due to Other Agencies	2230	0.00		0.00	0.00	0.00	236,234.58
Current Notes Payable	2250	0.00		0.00	0.00	0.00	141,700.00
Deferred Revenues	2410	3,000.00		3,000.00	0.00	0.00	14,198.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00		0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00		0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00		0.00	0.00	0.00	0.00
Total Current Liabilities		13,624,553.63	268.00	13,624,821.63	0.00	0.00	862,644.71
<b>Long-Term Liabilities</b>							
<b>Portion Due Within One Year:</b>							
Notes Payable	2310	1,120,000.00		1,120,000.00	0.00	0.00	478,996.00
Obligations Under Capital Leases	2315	0.00		0.00	0.00	0.00	0.00
Bonds Payable	2320	955,000.00		955,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	3,361,095.22		3,361,095.22	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	8,100,899.29		8,100,899.29	0.00	0.00	14,828.00
Estimated Liability for Long-Term Claims	2350	866,425.00		866,425.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00		0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00		0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00		0.00	0.00	0.00	0.00
Due Within One Year		14,403,419.51	0.00	14,403,419.51	0.00	0.00	493,824.00
<b>Portion Due After One Year:</b>							
Notes Payable	2310	3,360,000.00		3,360,000.00	0.00	0.00	474,012.00
Obligations Under Capital Leases	2315	0.00		0.00	0.00	0.00	0.00
Bonds Payable	2320	4,123,685.80		4,123,685.80	0.00	0.00	0.00
Liability for Compensated Absences	2330	25,405,428.00		25,405,428.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	130,799,120.71		130,799,120.71	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	4,583,810.00		4,583,810.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	13,778,386.00		13,778,386.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00		0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00		0.00	0.00	0.00	0.00
Due in More than One Year		182,050,430.51	0.00	182,050,430.51	0.00	0.00	474,012.00
Total Long-Term Liabilities		196,453,850.02	0.00	196,453,850.02	0.00	0.00	967,836.00
Total Liabilities		210,078,403.65	268.00	210,078,671.65	0.00	0.00	1,830,480.71
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00		0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
<b>NET POSITION</b>							
Net Investment in Capital Assets	2770	195,812,822.40		195,812,822.40	0.00	0.00	1,111,862.00
<b>Restricted For:</b>							
Categorical Carryover Programs	2780	9,574,823.86		9,574,823.86	0.00	0.00	0.00
Food Service	2780	2,184,333.82		2,184,333.82	0.00	0.00	0.00
Debt Service	2780	15,096,872.77		15,096,872.77	0.00	0.00	0.00
Capital Projects	2780	34,292,590.01		34,292,590.01	0.00	0.00	0.00
Other Purposes	2780	12,984,371.71		12,984,371.71	0.00	0.00	236,234.58
Unrestricted	2790	(50,286,668.33)	95,166.00	(50,191,502.33)	0.00	0.00	(62,658.68)
Total Net Position		219,659,146.24	95,166.00	219,754,312.24	0.00	0.00	1,285,437.90

The accompanying notes to financial statements are an integral part of this statement.  
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#REF!  
STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
						Governmental Activities	Business-Type Activities	Total	
<i>Governmental Activities:</i>									
Instruction	5000	151,192,979.81	6,387,258.92			(144,805,720.89)		(144,805,720.89)	
Student Personnel Services	6100	9,858,871.61				(9,858,871.61)		(9,858,871.61)	
Instructional Media Services	6200	3,826,194.14				(3,826,194.14)		(3,826,194.14)	
Instruction and Curriculum Development Services	6300	13,880,108.28				(13,880,108.28)		(13,880,108.28)	
Instructional Staff Training Services	6400	3,726,525.02				(3,726,525.02)		(3,726,525.02)	
Instructional-Related Technology	6500	2,412,945.14				(2,412,945.14)		(2,412,945.14)	
Board	7100	1,072,577.73				(1,072,577.73)		(1,072,577.73)	
General Administration	7200	2,634,175.09				(2,634,175.09)		(2,634,175.09)	
School Administration	7300	18,340,258.88				(18,340,258.88)		(18,340,258.88)	
Facilities Acquisition and Construction	7400	20,809,382.14			601,309.99	(20,208,072.15)		(20,208,072.15)	
Fiscal Services	7500	2,308,470.52				(2,308,470.52)		(2,308,470.52)	
Food Services	7600	11,869,879.00	3,022,026.94	9,227,093.37		379,241.31		379,241.31	
Central Services	7700	6,002,056.42				(6,002,056.42)		(6,002,056.42)	
Student Transportation Services	7800	11,746,828.87		5,100,211.00		(6,646,617.87)		(6,646,617.87)	
Operation of Plant	7900	18,570,653.93				(18,570,653.93)		(18,570,653.93)	
Maintenance of Plant	8100	7,962,675.04				(7,962,675.04)		(7,962,675.04)	
Administrative Technology Services	8200	4,651,460.21				(4,651,460.21)		(4,651,460.21)	
Community Services	9100	7,083,291.38				(7,083,291.38)		(7,083,291.38)	
Interest on Long-Term Debt	9200	6,357,270.21		1,184,482.60		(5,172,787.61)		(5,172,787.61)	
Unallocated Depreciation/Amortization Expense*		18,527,608.77				(18,527,608.77)		(18,527,608.77)	
<b>Total Governmental Activities</b>		322,834,212.19	9,409,285.86	15,511,786.97	601,309.99	(297,311,829.37)		(297,311,829.37)	
<i>Business-type Activities:</i>									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity		8,845.18	24,883.00				16,037.82	16,037.82	
<b>Total Business-Type Activities</b>		8,845.18	24,883.00		0.00		16,037.82	16,037.82	
<b>Total Primary Government</b>		322,843,057.37	9,434,168.86	15,511,786.97	601,309.99	(297,311,829.37)		(297,295,791.55)	
<i>Component Units:</i>									
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		13,495,400.43	534,249.00	652,167.00	373,807.00				(11,935,177.43)
<b>Total Component Units</b>		13,495,400.43	534,249.00	652,167.00	373,807.00				(11,935,177.43)

**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 Position**

Net Position - July 1, 2012  
Net Position - June 30, 2013

87,733,160.72		87,733,160.72	0.00
0.00		0.00	0.00
21,201,113.80		21,201,113.80	0.00
16,806,835.45		16,806,835.45	0.00
155,194,620.84		155,194,620.84	10,183,235.00
	111.97	111.97	12,838.60
8,266,644.80		8,266,644.80	13,657.00
		0.00	395,987.38
		0.00	0.00
		0.00	0.00
289,202,375.61	111.97	289,202,487.58	10,605,717.98
(8,109,453.76)	16,149.79	(8,093,303.97)	(1,329,459.45)
227,768,600.00	79,016.66	227,847,616.66	2,614,897.35
219,659,146.24	95,166.45	219,754,312.69	1,285,437.90

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





<i>Total Restricted Fund Balance</i>	2720	9,574,823.86	2,184,333.83	0.00	0.00	0.00	134,407.30	748,684.18	2,564.27
<i>Committed to:</i>									
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>									
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	9,804,909.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	9,804,909.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balance</i>	2750	21,442,465.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	41,817,328.47	2,184,333.83	0.00	0.00	0.00	134,407.30	748,684.18	2,564.27
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		48,782,286.23	3,499,434.55	2,556,542.20	33,276.97	0.00	134,407.30	751,684.18	2,564.27



<i>Total Restricted Fund Balance</i>	2720	0.00	170,884.64	11,852,124.50	2,188,207.88	0.00	0.00	342,211.50	11,593.00
<i>Committed to:</i>									
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>									
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	8,662.10	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	0.00	0.00	0.00	0.00	0.00	0.00	8,662.10	0.00
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	170,884.64	11,852,124.50	2,188,207.88	0.00	0.00	350,873.60	11,593.00
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		0.00	170,884.64	11,852,124.50	2,188,207.88	0.00	0.00	350,873.60	11,593.00



<i>Total Restricted Fund Balance</i>	2720	0.00	0.00	3,773,592.02	0.00	14,985,752.87	1,680,532.73	0.00	7,368,270.74
<i>Committed to:</i>									
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>									
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	371,154.09	5,830,322.18	0.00	7,292,641.02	190.58	0.00	6,210,138.37
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	0.00	371,154.09	5,830,322.18	0.00	7,292,641.02	190.58	0.00	6,210,138.37
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	371,154.09	9,603,914.20	0.00	22,278,393.89	1,680,723.31	0.00	13,578,409.11
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		0.00	371,154.09	9,744,798.44	0.00	24,138,965.33	3,179,035.59	0.00	15,037,394.07

**DISTRICT SCHOOL BOARD OF LEON COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2013**

	Account Number	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>ASSETS</b>		
Cash and Cash Equivalents	1110	78,879,500.35
Investments	1160	625,201.81
Taxes Receivable, Net	1120	222,043.27
Accounts Receivable, Net	1130	14,939.63
Interest Receivable on Investments	1170	199,149.18
Due From Reinsurer	1180	0.00
Deposits Receivable	1210	0.00
<i>Due From Other Funds:</i>		
Budgetary Funds	1141	752,154.06
Internal Funds	1142	264,105.53
Due From Other Agencies	1220	6,427,794.25
Inventory	1150	1,734,537.52
Prepaid Items	1230	85,098.30
<i>Restricted Assets</i>		
Cash with Fiscal/Service Agents	1114	22,898,812.28
<b>Total Assets</b>		<b>112,103,336.18</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>112,103,336.18</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accrued Salaries and Benefits	2110	6,632,584.35
Payroll Deductions and Withholdings	2170	2,261.86
Accounts Payable	2120	6,930,011.23
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	0.00
Construction Contracts Payable - Retained Percentage	2150	1,017,194.72
Sales Tax Payable	2260	268.48
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	6,000.00
Due to Fiscal Agent	2240	0.00
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	399,772.22
Due to Other Agencies	2230	0.00
Current Notes Payable	2250	0.00
<i>Due to Other Funds:</i>		
Budgetary Funds	2161	843,537.71
Internal Funds	2162	0.00
<i>Deferred Revenues:</i>		
Unearned Revenue	2410	0.00
Unavailable Revenue	2410	0.00
<b>Total Liabilities</b>		<b>15,831,630.57</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>
<b>FUND BALANCES</b>		
<i>Nonspendable:</i>		
Inventory	2711	995,129.50
Prepaid Amounts	2712	0.00
Permanent Fund Principal	2713	0.00
Other Not in Spendable Form	2719	0.00
<b>Total Nonspendable Fund Balance</b>	<b>2710</b>	<b>995,129.50</b>
<i>Restricted for:</i>		
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	9,574,823.86
Local Sales Tax and Other Tax Levy	2724	0.00
Debt Service	2725	16,153,413.16
Capital Projects	2726	24,921,078.64
Restricted for _____	2729	1,478,816.04
Restricted for _____	2729	2,889,851.62

<i>Total Restricted Fund Balance</i>	2720	55,017,983.32
<i>Committed to:</i>		
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for _____	2739	0.00
Committed for _____	2739	0.00
<i>Total Committed Fund Balance</i>	2730	0.00
<i>Assigned to:</i>		
Special Revenue	2741	0.00
Debt Service	2742	0.00
Capital Projects	2743	19,713,108.34
Permanent Fund	2744	0.00
Assigned for _____	2749	9,804,909.19
Assigned for _____	2749	0.00
<i>Total Assigned Fund Balance</i>	2740	29,518,017.53
<i>Total Unassigned Fund Balance</i>	2750	21,442,465.92
<b>Total Fund Balances</b>	2700	106,973,596.27
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		122,805,226.84

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#REF!

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION  
For the Fiscal Year Ended June 30, 2013**

**Total Fund Balances - Governmental Funds** 93,391,125.08

Amounts reported for *governmental activities* in the statement of net position 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. 323,175,125.72

Assets and Liabilites of internal service funds are included in the governmental activities in the statement of net assets 803,929.73

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. (197,711,034.29)

**Total Net Position - Governmental Activities** 219,659,146.24

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







#REF!

**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, 2013**

**Net Change in Fund Balances - Governmental Funds** (29,256,165.00)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period. 8,983,660.03

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. (145,952.39)

The net change in the liability for estimated insurance claims is reported in the statement of activities. This is the net estimated decrease in insurance claims 671,380.00

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. 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. 12,590,825.44

Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds. (401,663.84)

The net change in the liability for estimated insurance claims is reported in the statement of activities. This is the net estimated decrease in insurance claims. 671,380.00

Change in value on investments with fiscal agents is for future payment of bonds. This income is reflected in the statement of activities. (1,222,918.00)

**Change in Net Position of Governmental Activities** (8,109,453.76)

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

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
June 30, 2013

	Account Number	Business-Type Activities - Enterprise Funds								Governmental Activities - Internal Service Funds	
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds		Totals
<b>ASSETS</b>											
<i>Current Assets:</i>											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,434.60	95,434.60	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,434.60	95,434.60	0.00
<i>Noncurrent Assets:</i>											
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>											
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Capital Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,434.60	95,434.60	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>											
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>											
<i>Current Liabilities:</i>											
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	268.15	268.15	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	268.15	268.15	0.00
<i>Long-Term Liabilities</i>											
<i>Portion Due Within One Year:</i>											
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Due Within One Year</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>											
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Due in More Than One Year</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Long-Term Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	268.15	268.15	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>											
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NET POSITION</b>											
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,166.00	95,166.00	0.00
<b>Total Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,166.00	95,166.00	0.00

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

#REF!  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
For the Fiscal Year Ended June 30, 2013

	Account Number	Business-Type Activities - Enterprise Funds								Governmental Activities - Internal Service Funds		
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds		Totals	
<b>OPERATING REVENUES</b>												
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
<b>OPERATING EXPENSES</b>												
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
<b>NONOPERATING REVENUES (EXPENSES)</b>												
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
<b>SPECIAL ITEMS</b>												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Net Position - July 1, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#REF!	#REF!	#REF!

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

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Fiscal Year Ended June 30, 2013**

	Business-Type Activities - Enterprise Funds								Governmental Activities - Internal Service Funds	
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds		Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>										
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>										
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by noncapital financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>										
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by capital and related financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by investing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net increase (decrease) in cash and cash equivalents</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>										
Depreciation/Amorization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>										
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total adjustments</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Noncash investing, capital, and financing activities:</b>										
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

#REF!

**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**June 30, 2013**

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Agency Funds 89X
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	56,451.22	10,503,930.64	#REF!
Investments	1160	0.00	0.00	4,664.12	#REF!
Accounts Receivable, Net	1130	0.00	0.00	78,358.39	#REF!
Interest Receivable on Investments	1170	0.00	0.00	0.00	#REF!
Due From Budgetary Funds	1141	0.00	0.00	0.00	#REF!
Inventory	1150				#REF!
Due From Other Agencies	1220	0.00	0.00	0.00	#REF!
<b>Total Assets</b>		0.00	56,451.22	10,586,953.15	#REF!
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	0.00	0.00	205,232.39	#REF!
Payroll Deductions and Withholdings	2170	0.00	0.00	6,697,097.56	#REF!
Accounts Payable	2120	0.00	0.00	0.00	#REF!
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	#REF!
Internal Accounts Payable	2290	0.00	0.00	0.00	#REF!
<b>Total Liabilities</b>		0.00	0.00	6,902,329.95	#REF!
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	
<b>NET POSITION</b>					
Held in Trust for Pension Benefits		0.00	0.00	3,684,623.20	
Held in Trust for Scholarships and Other Purposes		0.00	56,451.22	0.00	
<b>Total Net Position</b>		0.00	56,451.22	3,684,623.20	

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

**#REF!**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X
<b>ADDITIONS</b>				
<i>Contributions:</i>				
Employer		0.00	0.00	18,421,081.89
Plan Members		0.00	0.00	16,420,886.11
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00
<i>Investment Earnings:</i>				
Interest on Investments	3431	0.00	82.65	15,784.16
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Earnings		0.00	82.65	15,784.16
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	82.65	15,784.16
<b>Total Additions</b>		0.00	82.65	34,857,752.16
<b>DEDUCTIONS</b>				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	24,308.00
Other	700	0.00	413.05	36,021,847.55
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
<b>Total Deductions</b>		0.00	413.05	36,046,155.55
<b>Change In Net Position</b>		0.00	(330.40)	(1,188,403.39)
Net Position - July 1, 2012	2885	0.00	56,781.62	4,873,026.59
Net Position - June 30, 2013	2785	0.00	56,451.22	3,684,623.20

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



#REF!  
COMBINING STATEMENT OF NET POSITION  
MAJOR AND NONMAJOR COMPONENT UNITS  
June 30, 2013

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
<b>ASSETS</b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	1110	0.00	0.00	1,179,916.01	1,179,916.01
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	14,733.00	14,733.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	48,200.00	48,200.00
Due from Other Agencies	1220	0.00	0.00	394,414.00	394,414.00
Internal Balances		0.00	0.00	353,045.00	353,045.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	30,427.60	30,427.60
Total Current Assets		0.00	0.00	2,020,735.61	2,020,735.61
<i>Noncurrent Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	9,000.00	9,000.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	23,427.00	23,427.00
Investments	1460	0.00	0.00	5,040.00	5,040.00
Total Noncurrent Assets		0.00	0.00	37,467.00	37,467.00
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	200,000.00	200,000.00
Land Improvements - Nondepreciable	1315	0.00	0.00	121,524.00	121,524.00
Construction in Progress	1360	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	369,996.00	369,996.00
Less Accumulated Depreciation	1329	0.00	0.00	(175,253.00)	(175,253.00)
Buildings and Fixed Equipment	1330	0.00	0.00	14,455,800.00	14,455,800.00
Less Accumulated Depreciation	1339	0.00	0.00	(602,675.00)	(602,675.00)
Furniture, Fixtures and Equipment	1340	0.00	0.00	1,700,569.00	1,700,569.00
Less Accumulated Depreciation	1349	0.00	0.00	(711,004.00)	(711,004.00)
Motor Vehicles	1350	0.00	0.00	64,514.00	64,514.00
Less Accumulated Depreciation	1359	0.00	0.00	(29,138.00)	(29,138.00)
Property Under Capital Lease	1370	0.00	0.00	26,840.00	26,840.00
Less Accumulated Depreciation	1379	0.00	0.00	(4,473.00)	(4,473.00)
Audiovisual Materials	1381	0.00	0.00	24,726.00	24,726.00
Less Accumulated Depreciation	1388	0.00	0.00	(17,575.00)	(17,575.00)
Computer Software	1382	0.00	0.00	35,939.00	35,939.00
Less Accumulated Amortization	1389	0.00	0.00	(35,878.00)	(35,878.00)
Other Capital Assets, Net of Depreciation		0.00	0.00	15,102,388.00	15,102,388.00
Total Capital Assets		0.00	0.00	15,423,912.00	15,423,912.00
<b>Total Assets</b>		0.00	0.00	17,482,114.61	17,482,114.61
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
<i>Current Liabilities:</i>					
Accrued Salaries and Benefits	2110	0.00	0.00	51,684.00	51,684.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	418,828.13	418,828.13
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	236,234.58	236,234.58
Current Notes Payable	2250	0.00	0.00	141,700.00	141,700.00
Deferred Revenues	2410	0.00	0.00	14,198.00	14,198.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	862,644.71	862,644.71
<i>Long-Term Liabilities</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	478,996.00	478,996.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	14,828.00	14,828.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due within One Year		0.00	0.00	493,824.00	493,824.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	474,012.00	474,012.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	474,012.00	474,012.00
Total Long-Term Liabilities		0.00	0.00	967,836.00	967,836.00
<b>Total Liabilities</b>		0.00	0.00	1,830,480.71	1,830,480.71
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
Net Investment in Capital Assets	2770	0.00	0.00	1,111,862.00	1,111,862.00
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	236,234.58	236,234.58
Unrestricted	2790	0.00	0.00	(62,658.68)	(62,658.68)
<b>Total Net Position</b>		0.00	0.00	1,285,437.90	1,285,437.90

#REF!

**COMBINING STATEMENT OF ACTIVITIES  
MAJOR AND NONMAJOR COMPONENT UNITS**

**Major Component Unit Name**

**For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
<i>Component Unit Activities:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
<b>Total Component Unit Activities</b>		0.00	0.00	0.00	0.00	0.00

**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 Position**

Net Position - July 1, 2012  
Net Position - June 30, 2013

0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00

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

#REF!

**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**MAJOR AND NONMAJOR COMPONENT UNITS**

**Major Component Unit Name**

**For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
<i>Component Unit Activities:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
<b>Total Component Unit Activities</b>		0.00	0.00	0.00	0.00	0.00

**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 Position**

Net Position - July 1, 2012

Net Position - June 30, 2013

0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
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0.00
0.00

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

#REF!

**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**MAJOR AND NONMAJOR COMPONENT UNITS**  
**TOTAL NONMAJOR COMPONENT UNITS**  
**For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
<i>Component Unit Activities:</i>						
Instruction	5000	5,606,684.00	29,903.00	285,622.00	0.00	(5,291,159.00)
Student Personnel Services	6100	139,865.00	0.00	22,156.00	0.00	(117,709.00)
Instructional Media Services	6200	12,749.00	0.00	0.00	0.00	(12,749.00)
Instruction and Curriculum Development Services	6300	126,588.00	0.00	0.00	0.00	(126,588.00)
Instructional Staff Training Services	6400	10,530.00	0.00	96.00	0.00	(10,434.00)
Instructional-Related Technology	6500	1,210.00	0.00	0.00	0.00	(1,210.00)
Board	7100	31,973.00	0.00	0.00	0.00	(31,973.00)
General Administration	7200	474,286.00	0.00	0.00	0.00	(474,286.00)
School Administration	7300	1,581,543.00	0.00	11,715.00	0.00	(1,569,828.00)
Facilities Acquisition and Construction	7400	43,018.00	0.00	0.00	46,133.00	3,115.00
Fiscal Services	7500	281,710.00	0.00	0.00	0.00	(281,710.00)
Food Services	7600	481,911.00	157,294.00	329,095.00	0.00	4,478.00
Central Services	7700	79,204.00	0.00	0.00	0.00	(79,204.00)
Student Transportation Services	7800	237,400.00	0.00	2,739.00	0.00	(234,661.00)
Operation of Plant	7900	2,811,142.00	0.00	0.00	146,614.00	(2,664,528.00)
Maintenance of Plant	8100	306,396.00	0.00	0.00	28,003.00	(278,393.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	580,282.43	347,052.00	744.00	0.00	(232,486.43)
Interest on Long-Term Debt	9200	665,292.00	0.00	0.00	153,057.00	(512,235.00)
Unallocated Depreciation/Amortization Expense*		23,617.00				(23,617.00)
<b>Total Component Unit Activities</b>		13,495,400.43	534,249.00	652,167.00	373,807.00	(11,935,177.43)

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	10,183,235.00
Investment Earnings	12,838.60
Miscellaneous	13,657.00
Special Items	395,987.38
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items, and Transfers</b>	10,605,717.98
<b>Change in Net Position</b>	(1,329,459.45)
Net Position - July 1, 2012	2,614,897.35
Net Position - June 30, 2013	1,285,437.90

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

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

**#REF!**  
**COMBINING STATEMENT OF ACTIVITIES**  
**MAJOR AND NONMAJOR COMPONENT UNITS**  
**TOTAL COMPONENT UNITS**  
**For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units Activities
<i>Component Unit Activities:</i>						
Instruction	5000	5,606,684.00	29,903.00	285,622.00	0.00	(5,291,159.00)
Student Personnel Services	6100	139,865.00	0.00	22,156.00	0.00	(117,709.00)
Instructional Media Services	6200	12,749.00	0.00	0.00	0.00	(12,749.00)
Instruction and Curriculum Development Services	6300	126,588.00	0.00	0.00	0.00	(126,588.00)
Instructional Staff Training Services	6400	10,530.00	0.00	96.00	0.00	(10,434.00)
Instructional-Related Technology	6500	1,210.00	0.00	0.00	0.00	(1,210.00)
Board	7100	31,973.00	0.00	0.00	0.00	(31,973.00)
General Administration	7200	474,286.00	0.00	0.00	0.00	(474,286.00)
School Administration	7300	1,581,543.00	0.00	11,715.00	0.00	(1,569,828.00)
Facilities Acquisition and Construction	7400	43,018.00	0.00	0.00	46,133.00	3,115.00
Fiscal Services	7500	281,710.00	0.00	0.00	0.00	(281,710.00)
Food Services	7600	481,911.00	157,294.00	329,095.00	0.00	4,478.00
Central Services	7700	79,204.00	0.00	0.00	0.00	(79,204.00)
Student Transportation Services	7800	237,400.00	0.00	2,739.00	0.00	(234,661.00)
Operation of Plant	7900	2,811,142.00	0.00	0.00	146,614.00	(2,664,528.00)
Maintenance of Plant	8100	306,396.00	0.00	0.00	28,003.00	(278,393.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	580,282.43	347,052.00	744.00	0.00	(232,486.43)
Interest on Long-Term Debt	9200	665,292.00	0.00	0.00	153,057.00	(512,235.00)
Unallocated Depreciation/Amortization Expense*		23,617.00				(23,617.00)
<b>Total Component Unit Activities</b>		13,495,400.43	534,249.00	652,167.00	373,807.00	(11,935,177.43)

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	10,183,235.00
Investment Earnings	12,838.60
Miscellaneous	13,657.00
Special Items	395,987.38
Extraordinary Items	0.00
Transfers	0.00

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

**Change in Net Position**

Net Position - July 1, 2012	2,614,897.35
Net Position - June 30, 2013	1,285,437.90

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

**#REF!**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2013**

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.

#  
**REQUIRED SUPPLEMENTARY INFORMATION -  
SCHEDULE OF FUNDING PROGRESS  
OTHER POST-EMPLOYMENT BENEFITS PLAN  
June 30, 2013**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Projected Unit Credit (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percent of Covered Payroll [(b-a)/c]</u>
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**#REF!**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2013**

- 1. BUDGETARY BASIS OF ACCOUNTING**
- 2. SCHEDULE OF FUNDING PROGRESS - OTHER POST-EMPLOYMENT BENEFITS**



**#REF!**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	226,054.00	230,960.24	230,960.24	0.00
Federal Through State and Local	3200	50,000.00	56,954.68	56,954.68	0.00
State Sources	3300	134,008,501.97	133,262,654.16	133,262,654.16	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	86,389,700.00	87,930,921.65	87,930,921.65	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		7,206,864.18	11,796,961.86	11,796,961.86	0.00
Total Local Sources	3400	93,596,564.18	99,727,883.51	99,727,883.51	0.00
<b>Total Revenues</b>		227,881,120.15	233,278,452.59	233,278,452.59	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	158,315,099.16	154,836,903.48	139,415,122.83	15,421,780.65
Student Personnel Services	6100	8,620,633.14	9,736,074.84	8,344,920.44	1,391,154.40
Instructional Media Services	6200	3,983,258.92	3,997,557.20	3,810,960.80	186,596.40
Instruction and Curriculum Development Services	6300	5,733,467.53	10,330,955.24	8,261,324.73	2,069,630.51
Instructional Staff Training Services	6400	1,117,382.60	1,925,177.96	1,435,633.13	489,544.83
Instructional-Related Technology	6500	2,313,592.72	2,611,449.99	2,326,171.84	285,278.15
Board	7100	1,243,684.16	1,266,380.71	1,071,719.14	194,661.57
General Administration	7200	1,967,457.62	1,595,415.53	1,334,137.87	261,277.66
School Administration	7300	18,502,073.64	19,394,933.24	18,222,039.72	1,172,893.52
Facilities Acquisition and Construction	7410	2,638,187.82	3,676,946.41	1,751,395.25	1,925,551.16
Fiscal Services	7500	2,072,331.91	2,353,588.40	2,303,536.40	50,052.00
Food Services	7600	0.00		0.00	0.00
Central Services	7700	8,763,578.99	8,570,138.06	5,774,197.20	2,795,940.86
Student Transportation Services	7800	11,446,801.51	11,873,195.17	11,627,106.49	246,088.68
Operation of Plant	7900	24,762,463.31	23,392,464.30	18,541,366.01	4,851,098.29
Maintenance of Plant	8100	8,115,815.17	8,520,766.16	7,947,380.52	573,385.64
Administrative Technology Services	8200	4,579,988.21	5,036,088.09	4,643,516.55	392,571.54
Community Services	9100	7,036,143.68	7,124,926.84	4,935,505.89	2,189,420.95
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>		271,211,960.09	276,242,961.62	241,746,034.81	34,496,926.81
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(43,330,839.94)	(42,964,509.03)	(8,467,582.22)	34,496,926.81
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			4,427,695.69	4,427,695.69
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	4,427,695.69	4,427,695.69
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		(43,330,839.94)	(42,964,509.03)	(4,039,886.53)	38,924,622.50
Fund Balances, July 1, 2012	2800	45,857,215.00	45,857,215.00	45,857,215.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	2,526,375.06	2,892,705.97	41,817,328.47	38,924,622.50

**#REF!**  
**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, 2013**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State	3200			9,066,523.37	9,066,523.37
State Sources	3300			160,570.00	160,570.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			3,017,267.04	3,017,267.04
Impact Fees	3496			0.00	0.00
Other Local Revenue				4,759.90	4,759.90
Total Local Sources	3400	0.00	0.00	3,022,026.94	3,022,026.94
<b>Total Revenues</b>		0.00	0.00	12,249,120.31	12,249,120.31
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instructional-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			11,859,678.60	(11,859,678.60)
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	11,859,678.60	(11,859,678.60)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	389,441.71	389,441.71
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	389,441.71	389,441.71
Fund Balances, July 1, 2012	2800			1,794,892.12	1,794,892.12
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	2,184,333.83	2,184,333.83

**#REF!**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE - OTHER FEDERAL PROGRAMS FUND**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			2,148,849.00	2,148,849.00
Federal Through State	3200			23,652,580.45	23,652,580.45
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	25,801,429.45	25,801,429.45
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000			10,878,172.62	(10,878,172.62)
Student Personnel Services	6100			1,494,469.87	(1,494,469.87)
Instructional Media Services	6200			7,000.00	(7,000.00)
Instruction and Curriculum Development Services	6300			5,286,052.42	(5,286,052.42)
Instructional Staff Training Services	6400			2,240,371.97	(2,240,371.97)
Instructional-Related Technology	6500			75,758.01	(75,758.01)
Board	7100			0.00	0.00
General Administration	7200			1,166,077.54	(1,166,077.54)
School Administration	7300			51,080.77	(51,080.77)
Facilities Acquisition and Construction	7410			262.00	(262.00)
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			206,853.59	(206,853.59)
Student Transportation Services	7800			99,418.93	(99,418.93)
Operation of Plant	7900			11,713.12	(11,713.12)
Maintenance of Plant	8100			2,265.00	(2,265.00)
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			2,144,179.00	(2,144,179.00)
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			2,137,754.61	(2,137,754.61)
<b>Total Expenditures</b>		0.00	0.00	25,801,429.45	(25,801,429.45)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

#REF!

**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, 2013**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State	3200	2,213,196.59	1,965,533.63	1,413,545.13	(551,988.50)
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		2,213,196.59	1,965,533.63	1,413,545.13	(551,988.50)
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	850,413.12	848,041.94	596,831.62	251,210.32
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300	416,896.35	315,377.01	302,864.37	12,512.64
Instructional Staff Training Services	6400	307,636.93	139,502.37	43,810.01	95,692.36
Instructional-Related Technology	6500	8,877.00	6,150.54	6,150.54	0.00
Board	7100			0.00	0.00
General Administration	7200	139,154.24	149,135.72	131,158.34	17,977.38
School Administration	7300		40,907.25	24,221.25	16,686.00
Facilities Acquisition and Construction	7410	111,120.18	78,101.53	78,101.53	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700	35,095.42	17,207.84	9,298.04	7,909.80
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100	3,500.00		0.00	0.00
Administrative Technology Services	8200	305,826.85		0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	34,676.50	371,109.43	221,109.43	150,000.00
<b>Total Expenditures</b>		2,213,196.59	1,965,533.63	1,413,545.13	551,988.50
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

#REF!

**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, 2013**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instructional-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

#REF!  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	2,519,345.47	0.00	0.00	2,519,345.47
Investments	1160	5,136.88	0.00	0.00	5,136.88
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	17,859.98	0.00	0.00	17,859.98
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	217,684.20	0.00	0.00	217,684.20
Inventory	1150	739,408.02	0.00	0.00	739,408.02
Prepaid Items	1230	0.00	0.00	0.00	0.00
<i>Restricted Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
<b>Total Assets</b>		3,499,434.55	0.00	0.00	3,499,434.55
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		3,499,434.55	0.00	0.00	3,499,434.55
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	17,158.19	0.00	0.00	17,158.19
Payroll Deductions and Withholdings	2170	(100.88)	0.00	0.00	(100.88)
Accounts Payable	2120	965,526.60	0.00	0.00	965,526.60
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	199,886.11	0.00	0.00	199,886.11
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>					
Budgetary Funds	2161	132,630.70	0.00	0.00	132,630.70
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>					
Unearned Revenue	2410	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		1,315,100.72	0.00	0.00	1,315,100.72
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balance</i>	2710	0.00	0.00	0.00	0.00
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for _____	2729	739,408.02	0.00	0.00	739,408.02
Restricted for _____	2729	1,444,925.81	0.00	0.00	1,444,925.81
<i>Total Restricted Fund Balance</i>	2720	2,184,333.83	0.00	0.00	2,184,333.83
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00	0.00	0.00
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	2,184,333.83	0.00	0.00	2,184,333.83
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		3,499,434.55	0.00	0.00	3,499,434.55

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

COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Debt Service Funds					
		SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
Cash and Cash Equivalents	1110	0.00	751,684.18	2,564.27	0.00	170,884.64	0.00
Investments	1160	134,407.30	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>							
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets:</i>							
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		134,407.30	751,684.18	2,564.27	0.00	170,884.64	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		134,407.30	751,684.18	2,564.27	0.00	170,884.64	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	3,000.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>							
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>							
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	3,000.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>							
<i>Nonspendable:</i>							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balance</i>	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	134,407.30	748,684.18	2,564.27	0.00	170,884.64	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balance</i>	2720	134,407.30	748,684.18	2,564.27	0.00	170,884.64	0.00
<i>Committed to:</i>							
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>							
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	134,407.30	748,684.18	2,564.27	0.00	170,884.64	0.00
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		134,407.30	751,684.18	2,564.27	0.00	170,884.64	0.00

#REF!  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Total Nonmajor Debt Service Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>ASSETS</b>		
Cash and Cash Equivalents	1110	925,133.09
Investments	1160	134,407.30
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1130	0.00
Interest Receivable on Investments	1170	0.00
Due From Reinsurer	1180	0.00
Deposits Receivable	1210	0.00
<i>Due From Other Funds:</i>		
Budgetary Funds	1141	0.00
Internal Funds	1142	0.00
Due from Other Agencies	1220	0.00
Inventory	1150	0.00
Prepaid Items	1230	0.00
<i>Restricted Assets:</i>		
Cash with Fiscal/Service Agents	1114	0.00
<b>Total Assets</b>		1,059,540.39
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
<b>Total Deferred Outflows of Resources</b>		0.00
<b>Total Assets and Deferred Outflows of Resources</b>		1,059,540.39
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	0.00
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00
Sales Tax Payable	2260	0.00
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	3,000.00
Due to Fiscal Agent	2240	0.00
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	0.00
Current Notes Payable	2250	0.00
<i>Due to Other Funds:</i>		
Budgetary Funds	2161	0.00
Internal Funds	2162	0.00
<i>Deferred Revenues:</i>		
Unearned Revenue	2410	0.00
Unavailable Revenue	2410	0.00
<b>Total Liabilities</b>		3,000.00
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
<b>Total Deferred Inflows of Resources</b>		0.00
<b>FUND BALANCES</b>		
<i>Nonspendable:</i>		
Inventory	2711	0.00
Prepaid Amounts	2712	0.00
Permanent Fund Principal	2713	0.00
Other Not in Spendable Form	2719	0.00
<i>Total Nonspendable Fund Balance</i>	2710	0.00
<i>Restricted for:</i>		
Economic Stabilization	2721	0.00
Federal Required Carryover Programs	2722	0.00
State Required Carryover Programs	2723	0.00
Local Sales Tax and Other Tax Levy	2724	0.00
Debt Service	2725	1,056,540.39
Capital Projects	2726	0.00
Restricted for _____	2729	0.00
Restricted for _____	2729	0.00
<i>Total Restricted Fund Balance</i>	2720	1,056,540.39
<i>Committed to:</i>		
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for _____	2739	0.00
Committed for _____	2739	0.00
<i>Total Committed Fund Balance</i>	2730	0.00
<i>Assigned to:</i>		
Special Revenue	2741	0.00
Debt Service	2742	0.00
Capital Projects	2743	0.00
Permanent Funds	2744	0.00
Assigned for _____	2749	0.00
Assigned for _____	2749	0.00
<i>Total Assigned Fund Balance</i>	2740	0.00
<i>Total Unassigned Fund Balance</i>	2750	0.00
<b>Total Fund Balances</b>	2700	1,056,540.39
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		1,059,540.39

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



#REF!

COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Capital Projects Funds					
		Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
<b>ASSETS</b>							
Cash and Cash Equivalents	1110	0.00	0.00	350,873.60	11,593.00	0.00	371,154.09
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>							
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets:</i>							
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	350,873.60	11,593.00	0.00	371,154.09
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	350,873.60	11,593.00	0.00	371,154.09
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>							
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>							
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>							
<i>Nonspendable:</i>							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balance</i>	2710	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>							
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	342,211.50	11,593.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balance</i>	2720	0.00	0.00	342,211.50	11,593.00	0.00	0.00
<i>Committed to:</i>							
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>							
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	8,662.10	0.00	0.00	371,154.09
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	0.00	0.00	8,662.10	0.00	0.00	371,154.09
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	350,873.60	11,593.00	0.00	371,154.09
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		0.00	0.00	350,873.60	11,593.00	0.00	371,154.09

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

#REF!  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor Capital Projects Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	9,744,798.44	0.00	0.00	10,478,419.13
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
<i>Restricted Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
<b>Total Assets</b>		9,744,798.44	0.00	0.00	10,478,419.13
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		9,744,798.44	0.00	0.00	10,478,419.13
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	140,884.24	0.00	0.00	140,884.24
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>					
Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>					
Unearned Revenue	2410	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		140,884.24	0.00	0.00	140,884.24
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balance</i>	2710	0.00	0.00	0.00	0.00
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	3,773,592.02	0.00	0.00	4,127,396.52
Restricted for _____	2729	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balance</i>	2720	3,773,592.02	0.00	0.00	4,127,396.52
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00	0.00	0.00
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	5,830,322.18	0.00	0.00	6,210,138.37
Permanent Funds	2744	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	5,830,322.18	0.00	0.00	6,210,138.37
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	9,603,914.20	0.00	0.00	10,337,534.89
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		9,744,798.44	0.00	0.00	10,478,419.13

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

#REF!  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>ASSETS</b>			
Cash and Cash Equivalents	1110	0.00	13,922,897.69
Investments	1160	0.00	139,544.18
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	17,859.98
Interest Receivable on Investments	1170	0.00	0.00
Due From Reinsurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
<i>Due From Other Funds:</i>			
Budgetary Funds	1141	0.00	0.00
Internal Funds	1142	0.00	0.00
Due from Other Agencies	1220	0.00	217,684.20
Inventory	1150	0.00	739,408.02
Prepaid Items	1230	0.00	0.00
<i>Restricted Assets:</i>			
Cash with Fiscal/Service Agents	1114	0.00	0.00
<b>Total Assets</b>		0.00	15,037,394.07
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	15,037,394.07
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accrued Salaries and Benefits	2110	0.00	17,158.19
Payroll Deductions and Withholdings	2170	0.00	(100.88)
Accounts Payable	2120	0.00	1,106,410.84
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	3,000.00
Due to Fiscal Agent	2240	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	199,886.11
Due to Other Agencies	2230	0.00	0.00
Current Notes Payable	2250	0.00	0.00
<i>Due to Other Funds:</i>			
Budgetary Funds	2161	0.00	132,630.70
Internal Funds	2162	0.00	0.00
<i>Deferred Revenues:</i>			
Unearned Revenue	2410	0.00	0.00
Unavailable Revenue	2410	0.00	0.00
<b>Total Liabilities</b>		0.00	1,458,984.96
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00
<b>FUND BALANCES</b>			
<i>Nonspendable:</i>			
Inventory	2711	0.00	0.00
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
<i>Total Nonspendable Fund Balance</i>	2710	0.00	0.00
<i>Restricted for:</i>			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	1,056,540.39
Capital Projects	2726	0.00	4,127,396.52
Restricted for _____	2729	0.00	739,408.02
Restricted for _____	2729	0.00	1,444,925.81
<i>Total Restricted Fund Balance</i>	2720	0.00	7,368,270.74
<i>Committed to:</i>			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for _____	2739	0.00	0.00
Committed for _____	2739	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	6,210,138.37
Permanent Funds	2744	0.00	0.00
Assigned for _____	2749	0.00	0.00
Assigned for _____	2749	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	0.00	6,210,138.37
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	13,578,409.11
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		0.00	15,037,394.07

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

**#REF!**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	9,066,523.37	0.00	0.00	9,066,523.37
State Sources	3300	160,570.00	0.00	0.00	160,570.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	3,017,267.04	0.00	0.00	3,017,267.04
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		4,759.90	0.00	0.00	4,759.90
Total Local Sources	3400	3,022,026.94	0.00	0.00	3,022,026.94
<b>Total Revenues</b>		12,249,120.31	0.00	0.00	12,249,120.31
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	11,859,678.60	0.00	0.00	11,859,678.60
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		11,859,678.60	0.00	0.00	11,859,678.60
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		389,441.71	0.00	0.00	389,441.71
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		389,441.71	0.00	0.00	389,441.71
Fund Balances, July 1, 2012	2800	1,794,892.12	0.00	0.00	1,794,892.12
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	2,184,333.83	0.00	0.00	2,184,333.83

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

#REF!  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Debt Service Funds					
		SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290
<b>REVENUES</b>							
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	1,164,157.63	223,250.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>							
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	402.17	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	10.76	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	10.76	0.00	0.00	402.17	0.00
<b>Total Revenues</b>		1,164,157.63	223,260.76	0.00	0.00	402.17	0.00
<b>EXPENDITURES</b>							
<i>Current:</i>							
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>							
Retirement of Principal	710	905,000.00	150,000.00	1,120,000.00	0.00	0.00	0.00
Interest	720	278,237.50	12,196.44	78,775.20	0.00	0.00	0.00
Dues and Fees	730	13,392.64	0.00	0.00	0.00	40,253.10	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>							
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		1,196,630.14	162,196.44	1,198,775.20	0.00	40,253.10	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(32,472.51)	61,064.32	(1,198,775.20)	0.00	(39,850.93)	0.00
<b>OTHER FINANCING SOURCES (USES)</b>							
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	1,198,775.20	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	1,198,775.20	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>							
		0.00	0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>							
		0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		(32,472.51)	61,064.32	0.00	0.00	(39,850.93)	0.00
Fund Balances, July 1, 2012	2800	166,879.81	687,619.86	2,564.27	0.00	210,735.57	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	134,407.30	748,684.18	2,564.27	0.00	170,884.64	0.00

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

#REF!  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANG**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Total Nonmajor Debt Service Funds
<b>REVENUES</b>		
Federal Direct	3100	0.00
Federal Through State and Local	3200	0.00
State Sources	3300	1,387,407.63
<i>Local Sources:</i>		
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	402.17
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00
Local Sales Taxes	3418, 3419	0.00
Charges for Service - Food Service	345X	0.00
Impact Fees	3496	0.00
Other Local Revenue		10.76
Total Local Sources	3400	412.93
<b>Total Revenues</b>		<b>1,387,820.56</b>
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	0.00
Student Personnel Services	6100	0.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Development Services	6300	0.00
Instructional Staff Training Services	6400	0.00
Instructional-Related Technology	6500	0.00
Board	7100	0.00
General Administration	7200	0.00
School Administration	7300	0.00
Facilities Acquisition and Construction	7410	0.00
Fiscal Services	7500	0.00
Food Services	7600	0.00
Central Services	7700	0.00
Student Transportation Services	7800	0.00
Operation of Plant	7900	0.00
Maintenance of Plant	8100	0.00
Administrative Technology Services	8200	0.00
Community Services	9100	0.00
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	2,175,000.00
Interest	720	369,209.14
Dues and Fees	730	53,645.74
Miscellaneous	790	0.00
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	0.00
Other Capital Outlay	9300	0.00
<b>Total Expenditures</b>		<b>2,597,854.88</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(1,210,034.32)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Issuance of Bonds	3710	0.00
Premium on Sale of Bonds	3791	0.00
Discount on Sale of Bonds	891	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00
Premium on Lease-Purchase Agreements	3793	0.00
Discount on Lease-Purchase Agreements	893	0.00
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Proceeds of Forward Supply Contract	3760	0.00
Proceeds from Special Facility Construction Account	3770	0.00
Face Value of Refunding Bonds	3715	0.00
Premium on Refunding Bonds	3792	0.00
Discount on Refunding Bonds	892	0.00
Refunding Lease-Purchase Agreements	3755	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00
Transfers In	3600	1,198,775.20
Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>1,198,775.20</b>
<b>SPECIAL ITEMS</b>		<b>0.00</b>
<b>EXTRAORDINARY ITEMS</b>		<b>0.00</b>
<b>Net Change in Fund Balances</b>		<b>(11,259.12)</b>
Fund Balances, July 1, 2012	2800	1,067,799.51
Adjustment to Fund Balances	2891	0.00
Fund Balances, June 30, 2013	2700	1,056,540.39

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

#REF!  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Capital Pro				
		Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
<b>REVENUES</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	413,675.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	1,979.77	0.00	0.00
Total Local Sources	3400	0.00	0.00	1,979.77	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	1,979.77	413,675.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	3,042,749.50	493.55	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	3,042,749.50	493.55	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	(3,040,769.73)	413,181.45	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(415,538.86)	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	(415,538.86)	0.00
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	(3,040,769.73)	(2,357.41)	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	3,391,643.33	13,950.41	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	350,873.60	11,593.00	0.00

The accompanying notes to financial statements are an integral part of this statement.  
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**#REF!**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE:**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

		jects Funds				Total Nonmajor
	Account Number	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	Capital Projects Funds
<b>REVENUES</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	187,634.99	0.00	0.00	0.00	601,309.99
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	21,249,873.26	0.00	0.00	21,249,873.26
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	14,591.23	0.00	0.00	16,571.00
Total Local Sources	3400	0.00	21,264,464.49	0.00	0.00	21,266,444.26
<b>Total Revenues</b>		187,634.99	21,264,464.49	0.00	0.00	21,867,754.25
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	3,179,925.54	0.00	0.00	6,223,168.59
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	3,179,925.54	0.00	0.00	6,223,168.59
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		187,634.99	18,084,538.95	0.00	0.00	15,644,585.66
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	(16,758,040.61)	0.00	0.00	(17,173,579.47)
<b>Total Other Financing Sources (Uses)</b>		0.00	(16,758,040.61)	0.00	0.00	(17,173,579.47)
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		187,634.99	1,326,498.34	0.00	0.00	(1,528,993.81)
Fund Balances, July 1, 2012	2800	183,519.10	8,273,353.78	0.00	0.00	11,862,466.62
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	371,154.09	9,599,852.12	0.00	0.00	10,333,472.81

The accompanying notes to financial statements are an integral part of this statement.  
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**#REF!**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	9,066,523.37
State Sources	3300	0.00	2,149,287.62
<i>Local Sources:</i>			
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	402.17
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	21,249,873.26
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	3,017,267.04
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	21,341.66
Total Local Sources	3400	0.00	24,288,884.13
<b>Total Revenues</b>		0.00	35,504,695.12
<b>EXPENDITURES</b>			
<i>Current:</i>			
Instruction	5000	0.00	0.00
Student Personnel Services	6100	0.00	0.00
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administration	7200	0.00	0.00
School Administration	7300	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	11,859,678.60
Central Services	7700	0.00	0.00
Student Transportation Services	7800	0.00	0.00
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	0.00
<i>Debt Service: (Function 9200)</i>			
Retirement of Principal	710	0.00	2,175,000.00
Interest	720	0.00	369,209.14
Dues and Fees	730	0.00	53,645.74
Miscellaneous	790	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	6,223,168.59
Other Capital Outlay	9300	0.00	0.00
<b>Total Expenditures</b>		0.00	20,680,702.07
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	14,823,993.05
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans	3720	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	1,198,775.20
Transfers Out	9700	0.00	(17,173,579.47)
<b>Total Other Financing Sources (Uses)</b>		0.00	(15,974,804.27)
<b>SPECIAL ITEMS</b>		0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	(1,150,811.22)
Fund Balances, July 1, 2012	2800	0.00	14,725,158.25
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	13,574,347.03

The accompanying notes to financial statements are an integral part of this statement.  
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#REF!  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUND**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	1,105,321.00	2,148,849.00	2,148,849.00	0.00
Federal Through State and Local	3200	42,394,272.52	45,884,755.52	32,719,103.82	(13,165,651.70)
State Sources	3300	250,000.00	160,570.00	160,570.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X	3,000,000.00	3,017,267.04	3,017,267.04	0.00
Impact Fees	3496				0.00
Other Local Revenue		3,900.00	4,759.90	4,759.90	0.00
Total Local Sources	3400	3,003,900.00	3,022,026.94	3,022,026.94	0.00
<b>Total Revenues</b>		46,753,493.52	51,216,201.46	38,050,549.76	(13,165,651.70)
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	15,670,839.19	17,314,176.21	10,878,172.62	6,436,003.59
Student Personnel Services	6100	2,222,449.72	2,007,502.62	1,494,469.87	513,032.75
Instructional Media Services	6200	0.00	12,367.00	7,000.00	5,367.00
Instruction and Curriculum Development Services	6300	6,154,249.88	6,824,657.49	5,286,052.42	1,538,605.07
Instructional Staff Training Services	6400	4,332,207.09	4,115,455.97	2,240,371.97	1,875,084.00
Instructional-Related Technology	6500	117,687.18	132,584.05	75,758.01	56,826.04
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	3,550,445.25	2,747,456.14	1,166,077.54	1,581,378.60
School Administration	7300	70,662.04	74,430.04	51,080.77	23,349.27
Facilities Acquisition and Construction	7410	2,075.27	45,007.27	262.00	44,745.27
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	11,795,000.00	11,859,678.61	11,859,678.61	0.00
Central Services	7700	28,438.08	234,930.96	206,853.59	28,077.37
Student Transportation Services	7800	159,206.31	185,885.94	99,418.93	86,467.01
Operation of Plant	7900	16,182.67	15,813.59	11,713.12	4,100.47
Maintenance of Plant	8100	13,888.00	12,388.00	2,265.00	10,123.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	1,105,739.00	2,147,483.00	2,144,179.00	3,304.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	1,305,523.84	3,096,942.87	2,137,754.61	959,188.26
<b>Total Expenditures</b>		46,544,593.52	50,826,759.76	37,661,108.06	13,165,651.70
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		208,900.00	389,441.70	389,441.70	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					0.00
<b>EXTRAORDINARY ITEMS</b>					0.00
<b>Net Change in Fund Balances</b>		208,900.00	389,441.70	389,441.70	0.00
Fund Balances, July 1, 2012	2800	1,794,892.12	2,184,333.82	2,184,333.82	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	2,003,792.12	2,573,775.52	2,573,775.52	0.00

#REF!

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**

**DEBT SERVICE FUND**

For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	2,786,378.80	2,704,325.66	2,704,325.66	0.00
Federal Through State and Local	3200				0.00
State Sources	3300	1,388,223.32	1,387,407.63	1,387,407.63	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	402.17	402.17	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue		500.00	(991,544.29)	(991,544.29)	0.00
Total Local Sources	3400	500.00	(991,142.12)	(991,142.12)	0.00
<b>Total Revenues</b>		4,175,102.12	3,100,591.17	3,100,591.17	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	17,620,899.29	14,682,000.00	14,682,000.00	0.00
Interest	720	6,758,934.11	6,758,934.05	6,758,934.05	0.00
Dues and Fees	730	16,000.00	67,645.74	67,645.74	0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
<b>Total Expenditures</b>		24,395,833.40	21,508,579.79	21,508,579.79	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(20,220,731.28)	(18,407,988.62)	(18,407,988.62)	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600	12,621,064.35	12,745,883.78	12,745,883.78	0.00
Transfers Out	9700				0.00
<b>Total Other Financing Sources (Uses)</b>		12,621,064.35	12,745,883.78	12,745,883.78	0.00
<b>SPECIAL ITEMS</b>					0.00
<b>EXTRAORDINARY ITEMS</b>					0.00
<b>Net Change in Fund Balances</b>		(7,599,666.93)	(5,662,104.84)	(5,662,104.84)	0.00
Fund Balances, July 1, 2012	2800	20,758,977.61	20,758,977.61	20,758,977.61	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	13,159,310.68	15,096,872.77	15,096,872.77	0.00

#REF!

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND**

For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	0.00	601,309.99	601,309.99	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	20,845,686.00	21,249,873.26	21,249,873.26	0.00
Local Sales Taxes	3418, 3419	3,200,000.00	16,806,835.45	16,806,835.45	0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue			141,567.94	141,567.94	0.00
Total Local Sources	3400	24,045,686.00	38,198,276.65	38,198,276.65	0.00
<b>Total Revenues</b>		24,045,686.00	38,799,586.64	38,799,586.64	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	26,137,279.95	30,908,779.52	20,098,907.47	10,809,872.05
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	23,758,328.60	26,952,006.26	18,427,965.49	8,524,040.77
Other Capital Outlay	9300	4,486,863.72	4,486,863.72	3,042,749.50	1,444,114.22
<b>Total Expenditures</b>		54,382,472.27	62,347,649.50	41,569,622.46	20,778,027.04
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(30,336,786.27)	(23,548,062.86)	(2,770,035.82)	20,778,027.04
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700	(16,647,292.21)	(17,185,172.47)	(17,173,579.47)	11,593.00
<b>Total Other Financing Sources (Uses)</b>		(16,647,292.21)	(17,185,172.47)	(17,173,579.47)	11,593.00
<b>SPECIAL ITEMS</b>					0.00
<b>EXTRAORDINARY ITEMS</b>					0.00
<b>Net Change in Fund Balances</b>		(46,984,078.48)	(40,733,235.33)	(19,943,615.29)	20,789,620.04
Fund Balances, July 1, 2012	2800	54,236,205.30	54,236,205.30	54,236,205.30	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	7,252,126.82	13,502,969.97	34,292,590.01	20,789,620.04

**#REF!**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**PERMANENT FUND**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700	(20.00)			0.00
<b>Total Other Financing Sources (Uses)</b>		(20.00)	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					0.00
<b>EXTRAORDINARY ITEMS</b>					0.00
<b>Net Change in Fund Balances</b>		(20.00)	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800				0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	(20.00)	0.00	0.00	0.00

#REF!  
COMBINING STATEMENT OF NET POSITION  
NONMAJOR ENTERPRISE FUNDS  
June 30, 2013

	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
<b>ASSETS</b>									
<i>Current Assets:</i>									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	95,434.60	0.00	95,434.60
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>		0.00	0.00	0.00	0.00	0.00	95,434.60	0.00	95,434.60
<i>Noncurrent Assets:</i>									
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Noncurrent Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Accumulated Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Capital Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	95,434.60	0.00	95,434.60
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>									
<i>Current Liabilities:</i>									
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	268.15	0.00	268.15
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>		0.00	0.00	0.00	0.00	0.00	268.15	0.00	268.15
<i>Long-Term Liabilities:</i>									
<i>Portion Due Within One Year:</i>									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due In More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Long-Term Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	268.15	0.00	268.15
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NET POSITION</b>									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	95,166.00	0.00	95,166.00
<b>Total Net Position</b>		0.00	0.00	0.00	0.00	0.00	95,166.00	0.00	95,166.00

#REF!  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**NONMAJOR ENTERPRISE FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	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
<b>OPERATING REVENUES</b>									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	24,883.00	0.00	24,883.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	24,883.00	0.00	24,883.00
<b>OPERATING EXPENSES</b>									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	3,525.70	0.00	3,525.70
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	3,295.48	0.00	3,295.48
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00
Other	700	0.00	0.00	0.00	0.00	0.00	1,824.00	0.00	1,824.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	8,845.18	0.00	8,845.18
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	16,037.82	0.00	16,037.82
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	111.97	0.00	111.97
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	111.97	0.00	111.97
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	16,149.79	0.00	16,149.79
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	16,149.79	0.00	16,149.79
Net Position - July 1, 2012	2880	0.00	0.00	0.00	0.00	0.00	79,016.66	0.00	79,016.66
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	95,166.45	0.00	95,166.45

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

**COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
For the Fiscal Year Ended June 30, 2013**

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by noncapital financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by capital and related financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by investing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net increase (decrease) in cash and cash equivalents</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total adjustments</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Noncash investing, capital, and financing activities:</b>								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



#REF!  
COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS  
June 30, 2013

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
<b>ASSETS</b>									
<i>Current Assets:</i>									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Noncurrent Assets:</i>									
Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>									
<i>Current Liabilities:</i>									
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Long-Term Liabilities:</i>									
<i>Portion Due Within One Year:</i>									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due In More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NET POSITION</b>									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#REF!  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
<b>OPERATING REVENUES</b>									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES</b>									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

**COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
For the Fiscal Year Ended June 30, 2013**

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by noncapital financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by capital and related financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by investing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net increase (decrease) in cash and cash equivalents</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total adjustments</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Noncash investing, capital, and financing activities:</b>								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#REF!  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**INVESTMENT TRUST FUNDS**  
**June 30, 2013**

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
<b>Total Net Position</b>		0.00	0.00	0.00	0.00

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

**#REF!**  
**COMBINING STATEMENT OF CHANGES IN NET POSITION**  
**INVESTMENT TRUST FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
<b>ADDITIONS</b>					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00

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

#REF!  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**PRIVATE-PURPOSE TRUST FUNDS**  
**June 30, 2013**

	Account Number	Frank Stoutamire Trust Fund 851	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	56,451.22	0.00	0.00	56,451.22
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
<b>Total Assets</b>		56,451.22	0.00	0.00	56,451.22
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		56,451.22	0.00	0.00	56,451.22
<b>Total Net Position</b>		56,451.22	0.00	0.00	56,451.22

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

**#REF!**  
**COMBINING STATEMENT OF CHANGES IN NET POSITION**  
**PRIVATE-PURPOSE TRUST FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Frank Stoutamire Trust Fund 851	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
<b>ADDITIONS</b>					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	82.65	0.00	0.00	82.65
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		82.65	0.00	0.00	82.65
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		82.65	0.00	0.00	82.65
<b>Total Additions</b>		82.65	0.00	0.00	82.65
<b>DEDUCTIONS</b>					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	413.05	0.00	0.00	413.05
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
<b>Total Deductions</b>		413.05	0.00	0.00	413.05
<b>Change in Net Position</b>		(330.40)	0.00	0.00	(330.40)
Net Position - July 1, 2012	2885	56,781.62	0.00	0.00	56,781.62
Net Position - June 30, 2013	2785	56,451.22	0.00	0.00	56,451.22

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

#REF!  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**PENSION TRUST FUNDS**  
**June 30, 2013**

	Account Number	Pension Trust Fund Name 871	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	10,503,930.64	0.00	0.00	10,503,930.64
Investments	1160	4,664.12	0.00	0.00	4,664.12
Accounts Receivable, Net	1130	78,358.39	0.00	0.00	78,358.39
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
<b>Total Assets</b>		10,586,953.15	0.00	0.00	10,586,953.15
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	205,232.39	0.00	0.00	205,232.39
Payroll Deductions and Withholdings	2170	6,697,097.56	0.00	0.00	6,697,097.56
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		6,902,329.95	0.00	0.00	6,902,329.95
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
Held in Trust for Pension Benefits		3,684,623.20	0.00	0.00	3,684,623.20
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
<b>Total Net Position</b>		3,684,623.20	0.00	0.00	3,684,623.20

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



**#REF!**  
**COMBINING STATEMENT OF CHANGES IN NET POSITION**  
**PENSION TRUST FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

	Account Number	Pension Trust Fund Name 871	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
<b>ADDITIONS</b>					
<i>Contributions:</i>					
Employer		18,421,081.89	0.00	0.00	18,421,081.89
Plan Members		16,420,886.11	0.00	0.00	16,420,886.11
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	15,784.16	0.00	0.00	15,784.16
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		15,784.16	0.00	0.00	15,784.16
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		15,784.16	0.00	0.00	15,784.16
<b>Total Additions</b>		34,857,752.16	0.00	0.00	34,857,752.16
<b>DEDUCTIONS</b>					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	24,308.00	0.00	0.00	24,308.00
Other	700	36,021,847.55	0.00	0.00	36,021,847.55
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
<b>Total Deductions</b>		36,046,155.55	0.00	0.00	36,046,155.55
<b>Change in Net Position</b>		(1,188,403.39)	0.00	0.00	(1,188,403.39)
Net Position - July 1, 2012	2885	4,873,026.59	0.00	0.00	4,873,026.59
Net Position - June 30, 2013	2785	3,684,623.20	0.00	0.00	3,684,623.20

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

#REF!

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**June 30, 2013**

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	3,582,295.89	0.00	0.00	3,582,295.89
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
<b>Total Assets</b>		3,582,295.89	0.00	0.00	3,582,295.89
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	264,105.53	0.00	0.00	264,105.53
Internal Accounts Payable	2290	3,318,190.36	0.00	0.00	3,318,190.36
<b>Total Liabilities</b>		3,582,295.89	0.00	0.00	3,582,295.89

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

**#REF!**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**SCHOOL INTERNAL FUNDS 891**  
**June 30, 2013**

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	3,776,687.71	11,435,702.90	11,630,094.72	3,582,295.89
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
<b>Total Assets</b>		3,776,687.71	11,435,702.90	11,630,094.72	3,582,295.89
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	256,503.57	7,601.96	0.00	264,105.53
Internal Accounts Payable	2290	3,520,184.14	0.00	201,993.78	3,318,190.36
<b>Total Liabilities</b>		3,776,687.71	7,601.96	201,993.78	3,582,295.89

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

#REF!  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**Agency Fund Name**  
**June 30, 2013**

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00

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

#REF!  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
 Agency Fund Name  
 June 30, 2013

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00

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

**#REF!**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**TOTAL AGENCY FUNDS**  
**June 30, 2013**

	Account Number	Total Agency Fund Balances July 1, 2012	Total Agency Fund Additions	Total Agency Fund Deductions	Total Agency Fund Balances June 30, 2013
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	3,776,687.71	11,435,702.90	11,630,094.72	3,582,295.89
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
<b>Total Assets</b>		3,776,687.71	11,435,702.90	11,630,094.72	3,582,295.89
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	256,503.57	7,601.96	0.00	264,105.53
Internal Accounts Payable	2290	3,520,184.14	0.00	201,993.78	3,318,190.36
<b>Total Liabilities</b>		3,776,687.71	7,601.96	201,993.78	3,582,295.89

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

#REF!

**COMBINING STATEMENT OF NET POSITION  
NONMAJOR COMPONENT UNITS  
June 30, 2013**

	Account Number	The School of Arts and Science Foundation Charter School	Bethel Empowerment d/b/a C.K. Steele Charter School	Capital City High of Leon County Charter School	Governors Charter Academy School	Imagine Leon County Charter School	Stars Middle Leon County Charter School	Leon County School Board Foundation	Total Nonmajor Component Units
<b>ASSETS</b>									
<i>Current Assets:</i>									
Cash and Cash Equivalents	1110	289,059.00	17,421.00	48,389.00	197,448.00	58,210.00	8,887.00	560,502.01	1,179,916.01
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, net	1130	0.00	5,391.00	0.00	0.00	0.00	8,342.00	1,000.00	14,733.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	48,000.00	0.00	0.00	200.00	48,200.00
Due From Other Agencies	1220	24,167.00	16,968.00	5,089.00	58,108.00	277,030.00	13,052.00	0.00	394,414.00
Internal Balances		0.00	0.00	0.00	353,045.00	0.00	0.00	0.00	353,045.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	4,361.00	0.00	11,024.00	0.00	15,942.60	30,427.60
<b>Total Current Assets</b>		<b>313,226.00</b>	<b>39,780.00</b>	<b>57,839.00</b>	<b>656,601.00</b>	<b>346,264.00</b>	<b>30,281.00</b>	<b>576,744.61</b>	<b>2,020,735.61</b>
<i>Noncurrent assets:</i>									
Cash with Fiscal/Service Agents	1114	0.00	0.00	9,000.00	0.00	0.00	0.00	0.00	9,000.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	23,427.00	0.00	0.00	0.00	0.00	0.00	0.00	23,427.00
Investments	1460	5,040.00	0.00	0.00	0.00	0.00	0.00	0.00	5,040.00
<b>Total Noncurrent Assets</b>		<b>28,467.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,467.00</b>
<i>Capital Assets:</i>									
Land	1310	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00
Land Improvements - Nondepreciable	1315	121,524.00	0.00	0.00	0.00	0.00	0.00	0.00	121,524.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	2,537.00	202,594.00	0.00	74,870.00	89,995.00	0.00	369,996.00
Less Accumulated Depreciation	1329	(68,761.00)	(676.00)	(36,300.00)	0.00	(57,517.00)	(11,999.00)	0.00	(175,253.00)
Buildings and Fixed Equipment	1330	2,028,465.00	0.00	0.00	12,427,335.00	0.00	0.00	0.00	14,455,800.00
Less Accumulated Depreciation	1339	(441,580.00)	0.00	0.00	(161,095.00)	0.00	0.00	0.00	(602,675.00)
Furniture, Fixtures and Equipment	1340	265,656.00	167,168.00	176,817.00	899,384.00	118,820.00	72,724.00	0.00	1,700,569.00
Less Accumulated Depreciation	1349	(227,953.00)	(124,335.00)	(35,195.00)	(210,328.00)	(60,000.00)	(53,193.00)	0.00	(711,004.00)
Motor Vehicles	1350	23,500.00	11,460.00	0.00	0.00	29,554.00	0.00	0.00	64,514.00
Less Accumulated Depreciation	1359	(11,183.00)	(2,031.00)	0.00	0.00	(15,924.00)	0.00	0.00	(29,138.00)
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	26,840.00	0.00	26,840.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	(4,473.00)	0.00	(4,473.00)
Audio Visual Materials	1381	24,726.00	0.00	0.00	0.00	0.00	0.00	0.00	24,726.00
Less Accumulated Depreciation	1388	(17,575.00)	0.00	0.00	0.00	0.00	0.00	0.00	(17,575.00)
Computer Software	1382	4,592.00	31,347.00	0.00	0.00	0.00	0.00	0.00	35,939.00
Less Accumulated Amortization	1389	(4,592.00)	(31,286.00)	0.00	0.00	0.00	0.00	0.00	(35,878.00)
Other Capital Assets, Net of Depreciation		1,575,295.00	54,184.00	307,916.00	12,955,296.00	89,803.00	119,894.00	0.00	15,102,388.00
<b>Total Capital Assets</b>		<b>1,896,819.00</b>	<b>54,184.00</b>	<b>307,916.00</b>	<b>12,955,296.00</b>	<b>89,803.00</b>	<b>119,894.00</b>	<b>0.00</b>	<b>15,423,912.00</b>
<b>Total Assets</b>		<b>2,238,512.00</b>	<b>93,964.00</b>	<b>374,755.00</b>	<b>13,611,897.00</b>	<b>436,067.00</b>	<b>150,175.00</b>	<b>576,744.61</b>	<b>17,482,114.61</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>									
<i>Current Liabilities:</i>									
Accrued Salaries and Benefits	2110	24,820.00	9,263.00	17,601.00	0.00	0.00	0.00	0.00	51,684.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	6,801.00	10,840.00	47,176.00	0.00	346,264.00	5,659.00	2,088.13	418,828.13
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	236,234.58	236,234.58
Current Notes Payable	2250	0.00	0.00	141,700.00	0.00	0.00	0.00	0.00	141,700.00
Deferred Revenue	2410	2,605.00	11,593.00	0.00	0.00	0.00	0.00	0.00	14,198.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Liabilities</b>		<b>34,226.00</b>	<b>31,696.00</b>	<b>206,477.00</b>	<b>0.00</b>	<b>346,264.00</b>	<b>5,659.00</b>	<b>238,322.71</b>	<b>862,644.71</b>
<i>Long-Term Liabilities:</i>									
<i>Portion Due Within One Year:</i>									
Notes Payable	2310	10,251.00	0.00	460,000.00	0.00	0.00	8,745.00	0.00	478,996.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	14,828.00	0.00	14,828.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Due Within One Year</b>		<b>10,251.00</b>	<b>0.00</b>	<b>460,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,573.00</b>	<b>0.00</b>	<b>493,824.00</b>
<i>Portion Due After One Year:</i>									
Notes Payable	2310	474,012.00	0.00	0.00	0.00	0.00	0.00	0.00	474,012.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Due in More than One Year</b>		<b>474,012.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>474,012.00</b>
<b>Total Long-Term Liabilities</b>		<b>484,263.00</b>	<b>0.00</b>	<b>460,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,573.00</b>	<b>0.00</b>	<b>967,836.00</b>
<b>Total Liabilities</b>		<b>518,489.00</b>	<b>31,696.00</b>	<b>666,477.00</b>	<b>0.00</b>	<b>346,264.00</b>	<b>29,232.00</b>	<b>238,322.71</b>	<b>1,830,480.71</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>									
Net Investment in Capital Assets	2770	1,412,556.00	54,184.00	307,916.00	(848,918.00)	89,803.00	96,321.00	0.00	1,111,862.00
<i>Restricted For:</i>									
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	0.00	0.00	0.00	0.00	236,234.58	236,234.58
Unrestricted	2790	307,467.00	8,084.00	(599,638.00)	94,619.00	0.00	24,622.00	102,187.32	(62,658.68)
<b>Total Net Position</b>		<b>1,720,023.00</b>	<b>62,268.00</b>	<b>(291,722.00)</b>	<b>(754,299.00)</b>	<b>89,803.00</b>	<b>120,943.00</b>	<b>338,421.90</b>	<b>1,285,437.90</b>

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

#REF!

COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR COMPONENT UNITS

The School of Arts and Science Foudnation Charter School  
For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
<i>Component Unit Activities:</i>						
Instruction	5000	1,230,493.00	0.00	31,402.00	0.00	(1,199,091.00)
Student Personnel Services	6100	22,156.00	0.00	22,156.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	16,260.00	0.00	0.00	0.00	(16,260.00)
Instructional Staff Training Services	6400	264.00	0.00	0.00	0.00	(264.00)
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	292,585.00	0.00	10,453.00	0.00	(282,132.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	44,424.00	0.00	0.00	0.00	(44,424.00)
Food Services	7600	16,845.00	0.00	45,147.00	0.00	28,302.00
Central Services	7700	38,339.00	0.00	0.00	0.00	(38,339.00)
Student Transportation Services	7800	64,890.00	0.00	0.00	0.00	(64,890.00)
Operation of Plant	7900	67,296.00	0.00	0.00	6,775.00	(60,521.00)
Maintenance of Plant	8100	54,176.00	0.00	0.00	28,003.00	(26,173.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	90,922.00	98,812.00	683.00	0.00	8,573.00
Interest on Long-Term Debt	9200	24,546.00	0.00	0.00	24,546.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
<b>Total Component Unit Activities</b>		1,963,196.00	98,812.00	109,841.00	59,324.00	(1,695,219.00)

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	1,656,355.00
Investment Earnings	242.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	1,656,597.00
<b>Change in Net Position</b>	(38,622.00)
Net Position - July 1, 2012	1,758,645.00
Net Position - June 30, 2013	1,720,023.00

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



#REF!

**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**Bethel Empowerment d/b/a C.K. Steele Charter School**  
**For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
<i>Component Unit Activities:</i>						
Instruction	5000	188,557.00	29,903.00	0.00	0.00	(158,654.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	142,973.00	0.00	0.00	0.00	(142,973.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	23,031.00	0.00	0.00	0.00	(23,031.00)
Food Services	7600	44,319.00	40,056.00	0.00	0.00	(4,263.00)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	32,471.00	0.00	0.00	0.00	(32,471.00)
Operation of Plant	7900	104,283.00	0.00	0.00	31,606.00	(72,677.00)
Maintenance of Plant	8100	7,620.00	0.00	0.00	0.00	(7,620.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		507.00				(507.00)
<b>Total Component Unit Activities</b>		543,761.00	69,959.00	0.00	31,606.00	(442,196.00)

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	398,381.00
Investment Earnings	4.00
Miscellaneous	0.00
Special Items	4,895.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	403,280.00
<b>Change in Net Position</b>	(38,916.00)
Net Position - July 1, 2012	101,184.00
Net Position - June 30, 2013	62,268.00

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

**#REF!**  
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**Capital City High of Leon County Charter School**  
**For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
<i>Component Unit Activities:</i>						
Instruction	5000	434,965.00	0.00	20,725.00	0.00	(414,240.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	98,126.00	0.00	0.00	0.00	(98,126.00)
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	341,491.00	0.00	0.00	0.00	(341,491.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	155,555.00	0.00	0.00	0.00	(155,555.00)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	47,450.00	0.00	0.00	0.00	(47,450.00)
Operation of Plant	7900	620,024.00	0.00	0.00	0.00	(620,024.00)
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	11,542.00	0.00	0.00	0.00	(11,542.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
<b>Total Component Unit Activities</b>		1,709,153.00	0.00	20,725.00	0.00	(1,688,428.00)

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	1,396,706.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	1,396,706.00
<b>Change in Net Position</b>	(291,722.00)
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	(291,722.00)

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

#REF!

**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**Governors Charter Academy School**  
**For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
<i>Component Unit Activities:</i>						
Instruction	5000	1,909,186.00	0.00	180,940.00	0.00	(1,728,246.00)
Student Personnel Services	6100	117,598.00	0.00	0.00	0.00	(117,598.00)
Instructional Media Services	6200	12,443.00	0.00	0.00	0.00	(12,443.00)
Instruction and Curriculum Development Services	6300	12,202.00	0.00	0.00	0.00	(12,202.00)
Instructional Staff Training Services	6400	8,645.00	0.00	0.00	0.00	(8,645.00)
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	28,475.00	0.00	0.00	0.00	(28,475.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	327,697.00	0.00	0.00	0.00	(327,697.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	7,151.00	0.00	0.00	0.00	(7,151.00)
Food Services	7600	203,647.00	47,987.00	130,114.00	0.00	(25,546.00)
Central Services	7700	33,878.00	0.00	0.00	0.00	(33,878.00)
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	968,203.00	0.00	0.00	0.00	(968,203.00)
Maintenance of Plant	8100	128,818.00	0.00	0.00	0.00	(128,818.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	73,398.00	140,733.00	0.00	0.00	67,335.00
Interest on Long-Term Debt	9200	628,638.00	0.00	0.00	128,511.00	(500,127.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
<b>Total Component Unit Activities</b>		4,459,979.00	188,720.00	311,054.00	128,511.00	(3,831,694.00)

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	3,063,738.00
Investment Earnings	0.00
Miscellaneous	13,657.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	3,077,395.00
<b>Change in Net Position</b>	(754,299.00)
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	(754,299.00)

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

#REF!

**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**Imagine Leon County Charter School**  
**For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
<i>Component Unit Activities:</i>						
Instruction	5000	1,266,652.00	0.00	5,040.00	0.00	(1,261,612.00)
Student Personnel Services	6100	111.00	0.00	0.00	0.00	(111.00)
Instructional Media Services	6200	241.00	0.00	0.00	0.00	(241.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	474,286.00	0.00	0.00	0.00	(474,286.00)
School Administration	7300	323,076.00	0.00	0.00	0.00	(323,076.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	145,857.00	62,016.00	86,583.00	0.00	2,742.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	30,946.00	0.00	0.00	0.00	(30,946.00)
Operation of Plant	7900	969,990.00	0.00	0.00	108,233.00	(861,757.00)
Maintenance of Plant	8100	96,522.00	0.00	0.00	0.00	(96,522.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	35,258.00	107,507.00	0.00	0.00	72,249.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
<b>Total Component Unit Activities</b>		<b>3,342,939.00</b>	<b>169,523.00</b>	<b>91,623.00</b>	<b>108,233.00</b>	<b>(2,973,560.00)</b>

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	2,724,502.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	<b>2,724,502.00</b>
<b>Change in Net Position</b>	<b>(249,058.00)</b>
Net Position - July 1, 2012	338,861.00
Net Position - June 30, 2013	89,803.00

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

**#REF!**  
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**Stars Middle Leon County Charter School**  
**For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
<i>Component Unit Activities:</i>						
Instruction	5000	576,831.00	0.00	47,515.00	0.00	(529,316.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	65.00	0.00	0.00	0.00	(65.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	1,621.00	0.00	96.00	0.00	(1,525.00)
Instructional-Related Technology	6500	1,210.00	0.00	0.00	0.00	(1,210.00)
Board	7100	3,498.00	0.00	0.00	0.00	(3,498.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	153,721.00	0.00	1,262.00	0.00	(152,459.00)
Facilities Acquisition and Construction	7400	43,018.00	0.00	0.00	46,133.00	3,115.00
Fiscal Services	7500	51,549.00	0.00	0.00	0.00	(51,549.00)
Food Services	7600	71,243.00	7,235.00	67,251.00	0.00	3,243.00
Central Services	7700	6,987.00	0.00	0.00	0.00	(6,987.00)
Student Transportation Services	7800	61,643.00	0.00	2,739.00	0.00	(58,904.00)
Operation of Plant	7900	81,346.00	0.00	0.00	0.00	(81,346.00)
Maintenance of Plant	8100	19,260.00	0.00	0.00	0.00	(19,260.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	18,577.00	0.00	61.00	0.00	(18,516.00)
Interest on Long-Term Debt	9200	566.00	0.00	0.00	0.00	(566.00)
Unallocated Depreciation/Amortization Expense*		23,110.00				(23,110.00)
<b>Total Component Unit Activities</b>		1,114,245.00	7,235.00	118,924.00	46,133.00	(941,953.00)

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	943,553.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	943,553.00
<b>Change in Net Position</b>	1,600.00
Net Position - July 1, 2012	119,343.00
Net Position - June 30, 2013	120,943.00

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

#REF!

**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**Leon County School Board Foundation**  
**For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
<i>Component Unit Activities:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	362,127.43	0.00	0.00	0.00	(362,127.43)
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
<b>Total Component Unit Activities</b>		362,127.43	0.00	0.00	0.00	(362,127.43)

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	12,592.60
Miscellaneous	0.00
Special Items	391,092.38
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	403,684.98
<b>Change in Net Position</b>	41,557.55
Net Position - July 1, 2012	296,864.35
Net Position - June 30, 2013	338,421.90

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

#REF!

**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**TOTAL NONMAJOR COMPONENT UNITS**  
**For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units Activities
<i>Component Unit Activities:</i>						
Instruction	5000	5,606,684.00	29,903.00	285,622.00	0.00	(5,291,159.00)
Student Personnel Services	6100	139,865.00	0.00	22,156.00	0.00	(117,709.00)
Instructional Media Services	6200	12,749.00	0.00	0.00	0.00	(12,749.00)
Instruction and Curriculum Development Services	6300	126,588.00	0.00	0.00	0.00	(126,588.00)
Instructional Staff Training Services	6400	10,530.00	0.00	96.00	0.00	(10,434.00)
Instructional-Related Technology	6500	1,210.00	0.00	0.00	0.00	(1,210.00)
Board	7100	31,973.00	0.00	0.00	0.00	(31,973.00)
General Administration	7200	474,286.00	0.00	0.00	0.00	(474,286.00)
School Administration	7300	1,581,543.00	0.00	11,715.00	0.00	(1,569,828.00)
Facilities Acquisition and Construction	7400	43,018.00	0.00	0.00	46,133.00	3,115.00
Fiscal Services	7500	281,710.00	0.00	0.00	0.00	(281,710.00)
Food Services	7600	481,911.00	157,294.00	329,095.00	0.00	4,478.00
Central Services	7700	79,204.00	0.00	0.00	0.00	(79,204.00)
Student Transportation Services	7800	237,400.00	0.00	2,739.00	0.00	(234,661.00)
Operation of Plant	7900	2,811,142.00	0.00	0.00	146,614.00	(2,664,528.00)
Maintenance of Plant	8100	306,396.00	0.00	0.00	28,003.00	(278,393.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	580,282.43	347,052.00	744.00	0.00	(232,486.43)
Interest on Long-Term Debt	9200	665,292.00	0.00	0.00	153,057.00	(512,235.00)
Unallocated Depreciation/Amortization Expense*		23,617.00				(23,617.00)
<b>Total Component Unit Activities</b>		13,495,400.43	534,249.00	652,167.00	373,807.00	(11,935,177.43)

**General Revenues:**

*Taxes:*

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	10,183,235.00
Investment Earnings	12,838.60
Miscellaneous	13,657.00
Special Items	395,987.38
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	10,605,717.98
<b>Change in Net Position</b>	(1,329,459.45)
Net Position - July 1, 2012	2,614,897.35
Net Position - June 30, 2013	1,285,437.90

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

LEON COUNTY DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENT  
June 30, 2013



## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Leon County District School Board (District) conform to accounting principles generally accepted in the United States of America as applicable to school districts. The following is a summary of the significant accounting policies and is an integral part of these general purpose financial statements.

### Reporting Entity

The Leon County District School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The Leon County School District (District) is considered part of the Florida system of public education. The governing body of the District is the Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Leon County.

Criteria for determining if other entities are potential component units which should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Sections 2100 and 2600. The application of these criteria provide for identification of any entities for which the Boards is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Based on the application of these criteria, the following component units are included within the District's reporting entity:

Blended Component Units - The District's employee group health, life and dental insurance program, as well as its dependent care and medical expense reimbursement program, are administered through the Leon County District School Board Voluntary Employee Benefits Trust (VEBT). Due to the substantive economic relationship between the District and VEBT, the financial activities of VEBT are reported in the accompanying basic financial statements. Separate financial statements for VEBT are not published.

The Leon School Board Leasing Corporation (Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note 5. Due to the substantive

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

economic relationship between the District and the Corporation, the financial activities of the Corporation are included in the accompanying basic financial statements. Separate financial statements for the Corporation are not published.

Discretely Presented Component Units - The component units columns in the government-wide financial statements include the financial data of the District's other component units, which include The Foundation for Leon County Schools Foundation, Inc. (Foundation); The Bethel Empowerment Foundation, Inc.; The School of Arts and Sciences Foundation, Inc.; Imagine School at Evening Rose, STARS Education Services, Inc., Capital City High of Leon County and Governors Charter School, Inc

The Foundation is a separate, not-for-profit corporation organized and operated as a direct-support organization under Section 1001.453, Florida Statutes, to provide charitable and educational aid to the Board, to promote education, and to encourage research, learning, and dissemination of information. The Foundation is considered a component unit of the District because of the nature and significance of its relationship with the District. An audit of the Foundation for the fiscal year ended June 30, 2013, was performed and the audit report is available at the District office.

The Bethel Empowerment Foundation, Inc., conducting business as the C.K. Steele-Leroy Collins Middle School, School of Arts and Sciences Foundation, Inc. , STARS Educational Services, Inc., Capital City High, Inc and Governors Charter, Inc (Charter Schools) are separate, not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, and the Florida Not for Profit Corporations Act, and Section 1002.33, Florida Statutes. Imagine-Leon County, LLC, doing business as Imagine School at Evening Rose, is organized as a limited liability company pursuant to Chapter 608, Florida Statutes, the Florida Limited Liability Company Act, and Section 1002.23, Florida Statutes. Each Charter School operates under a charter approved by its sponsor, the Board. A portion of these not-for-profit corporations' funding comes from the District based on their weighted full-time equivalent student membership and the Legislature approved funding for the District. The Charter Schools are considered to be component units of the District since they are fiscally dependent on the District to levy taxes for their support. Audits of the Charter Schools for the fiscal year ended June 30, 2013, were performed and are on file at the District office.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### **Basis of Presentation**

**Government-wide Financial Statements** – Government-wide financial statements, i.e., the statement of net assets and the statement of activities, present information about the District as a whole. These statements include the nonfiduciary financial activity of the District and its component units. The statements distinguish between governmental activities of the District and those that are considered business-type activities.

Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities and for each segment of the business-type activities. Direct expenses are those that are specifically associated with a service, program or department and are thereby clearly identifiable to a particular function.

Program revenues include charges paid by the recipients of goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function or business segment is self-financing or draws from the general revenues of the District.

The effects of interfund activity have been eliminated from the government-wide financial statements, except for the net residual amounts between governmental and business-type activities.

**Fund Financial Statements** – Fund Financial Statements report detailed information about the District in the governmental, proprietary, and fiduciary funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Non-major funds are aggregated and reported in a single column. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, reconciliation is presented with each of the governmental fund financial statements.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The District reports the following major governmental funds:

General Fund – to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.

Special Revenue – Federal Economic Stimulus Programs Fund - to account for the financial resources generated by the passage of the American Recovery and Reinvestment Act of 2009 (ARRA) and other Federal stimulus programs.

Debt Service - ARRA Economic Stimulus Fund – to account for the financial resources generated by the issuance of federally subsidized debt, and to account for the accumulation of resources for, and the payment of, debt principal and interest.

Debt Service – Other Fund – to account for the financial resources generated by the issuance of long-term debt and to account for the accumulation of resources for, and the payment of, District revenue bonds and Certificates of Participation.

Capital Projects - Section 1011.14/1011.15, F.S. Loans – to account for short-term loans for capital purchases.

Capital Projects - ARRA Economic Stimulus Fund – to account for the financial resources generated by Qualified School Construction Bonds to be used for new construction.

Capital Projects – Other Fund – to account for the financial resources generated by various sources such as Certificates of Participation, local sales tax and Classrooms for Kids program funds, to be used for educational capital outlay needs, including new construction, renovation and remodeling projects.

Additionally, the District reports the following proprietary and fiduciary fund types:

Enterprise Fund - to account for the activities of the District Permitting Office.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Other Employee Benefits Trust Fund – to account for resources of Voluntary Employee Benefits Trust (VEBT) that administers the District’s employee group health, life and dental insurance programs, as well as the dependent care and medical expense reimbursement programs.

Private-Purpose Trust Fund – to account for resources of the Frank Stoutamire Scholarship Trust Fund, the interest earnings of which are used for scholarships to students at Lively Technical Center.

Agency Funds – to account for resources of the school internal funds which are used to administer moneys collected at several schools in connection with school, student athletic, and class and club activities.

### **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied

Government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental Fund financial statements are prepared using the modified accrual basis of accounting. Revenues except for certain grant revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Proprietary Funds are accounted for as proprietary activities under standards issued by the Financial Accounting Standards Board through November 1989, and applicable standards issued by the GASB. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues and expenses of the District's proprietary funds relate to the services provided by the District Permitting Office. All revenues and expenses not meeting the definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in governmental fund financial statements, it is the District's policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.

The Charter Schools, shown as discretely presented component units, are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

The Foundation, shown as a discretely presented component unit, is accounted for using the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized the obligation is incurred.

### **Deposits and Investments**

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits, except for cash with fiscal agents, are insured by Federal depository insurance and/or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Section 280, Florida Statutes. Cash and investments with fiscal agents are uncollateralized, but held in a trust capacity both under a paying agent agreement for payment of maturing bond principal and interest and under a trust agreement.

The District considers amounts on deposit in money market funds and other deposits with an original maturity of three months or less to be cash equivalents.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments consist of amounts placed in the State Board of Administration (SBA), Debt Service accounts for investment of debt service moneys, amounts placed with the State Board of Administration (SBA) for participation in the Fund B Surplus Funds Trust Fund (Fund B) investment pools created by Sections 218.405 and 218.417, Florida Statutes, and those made locally. On December 4, 2007, the State Board of Administration (SBA) restructured Florida PRIME to also establish the Fund B. This was a result of investments that had been made in subprime mortgage instruments. Florida PRIME remains the ongoing fund for participants comprised of top-tier money market assets. Fund B contains securities whereby the payout timing and amount is less certain.

The District's investments in Fund B are accounted for as a fluctuating net asset value pool, with a fair value factor of 0.83481105 at June 30, 2013. Fund B is not subject to participant withdrawal requests. Distributions from Fund B, as determined by SBA, are effected by transferring eligible cash or securities to Florida PRIME, consistent with the pro rata allocation of pool shareholders of record at the creation date of Fund B. One hundred percent of such distribution from Fund B is available as liquid balance within Florida Prime.

All other investments consist of United States Treasury Securities and money market funds.

Types and amounts of investments held at fiscal year-end are described in a subsequent note on investments.

### **Inventories**

Inventories consist of expendable supplies held for consumption in the course of District operations.

Warehouse, Maintenance and Transportation inventories are stated on a weighted moving-average basis. Food service inventories are stated at the last invoice price, which approximates the first-in, first-out basis, except that

United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Capital Assets**

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net assets, but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$750. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation.

Interest cost incurred during construction of capital assets is not considered material and is not capitalized as part of the cost of construction.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Life</u>
Building Improvements	8-35 years
Buildings	40 years
Furniture, Fixture and Equipment	3-15 years
Motor Vehicles	5-10 years
Audio Visual	3-5 years
Computer Software	5 years

Current year information relative to changes in capital assets is described in a subsequent note.

**Long-Term Liabilities**

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net assets. Bonds payable and Certificates of Participation payable are reported net of the applicable premiums or discounts. Bond and Certificates of Participation premiums and discounts, as well as issuance costs, are deferred charges and amortized over the life of the debt.



## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due. Governmental fund types recognize debt premiums and discounts, as well as issuance costs during the current period. The face amount of debt issued and premiums are reported as other financing sources, while discounts on debt issuances are reported as other financing issues. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability is reported in the governmental fund financial statements only for the current portion of compensated absences expected to be paid using expendable available resources.

Changes in long-term liabilities for the current year are reported in a subsequent note.

### State Revenue Sources

Revenues from state sources for current operations are primarily from the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The Department performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting for a period of five months following the date of the original reporting. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided, and require, that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical educational programs. The Department generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the Department.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

**District Property Taxes**

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Leon County Property Appraiser, and property taxes are collected by the Leon County Tax Collector.

The Board adopted the 2011 tax levy on September 6, 2011. Tax bills are mailed in October; and taxes are payable between November 1st of the year assessed and March 31st of the following year at discounts of up to four percent for early payment.

Taxes become a lien on the property on January 1<sup>st</sup>, and are delinquent on April 1st of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30th of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Leon County Tax Collector at fiscal year-end, but not yet remitted to the District.

Millages and taxes levied for the current year are presented in a subsequent note.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Capital Outlay Surtax

On November 6, 2012, the voters of Leon County (County) approved one-half cent school capital outlay surtax on sales in the County for fifteen years, effective January 1, 2013, to pay construction costs of certain school facilities and related costs in accordance with Section 212.055(6), Florida Statutes.

### Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

## 2. BUDGETARY COMPLIANCE AND ACCOUNTABILITY

The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds as described below:

Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.

Appropriations are controlled at the object level (e.g. salaries, purchased services, and capital outlay) within each activity (e.g. instruction, pupil personnel services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.

Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

LEON COUNTY DISTRICT SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENT  
June 30, 2013

Exhibit D-1  
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### 3. INVESTMENTS

As of June 30, 2013, the District has the following investments and maturities:

#### INVESTMENTS

State Board of Administration (SBA)	\$222,043
Fund B Surplus Funds Trust Fund (Fund B)	
Debt Service Accounts	134,407
United States Treasury Securities (1)	2,689,957
Fidelity Institutional Money Market Fund - Federal Government Portfolio-Class 1 (2)	11,320,839.24
Fidelity Institutional Money Market Fund - Treasury Portfolio – Class III (2)	8,887,792
Total Investments, Primary Government	<u>\$23,244,037.65</u>

Notes: (1) This investment is held under a trust agreement in connection with the sinking fund requirement related to the Series 2004-QZAB Certificates of Participation (See Note 5).

(2) Investments reported as cash equivalents for financial statement reporting purposes.

#### Interest Rate Risk

Interest rate risk is the risk that changes in the interest rates will adversely affect the fair value of an investment. Section 218.415(17), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. In accordance with its investment policy, the District manages its exposure to declines in fair value by limiting the weighted average maturity of its investments to less than six months. Fund B, for which participation is involuntary, and the United States Treasury Securities, which is held in trust for the future retirement of Series 2004 QZAB Certificates of Participation, are exceptions to this policy.

The maturity of Fund B is based on the weighted average life (WAL). A portfolio's WAL is the dollar weighted average length of time until securities held reach maturity. WAL is based on legal final maturity dates as of June 30, 2013. The WAL, based on expected future cash flows of Fund B at June 30, 2013, is estimated at 5.73 years. However, because Fund B consists of restructured or defaulted securities, there is considerable uncertainty regarding the WAL.

### 3. INVESTMENTS (continued)

#### **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Section 218.415(17), Florida Statutes, authorizes the District to invest in the SBA Local Government Surplus Funds Trust Fund Investment Pool, known as Florida PRIME, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits or savings accounts in qualified public depositories as defined by Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy states that it shall be the responsibility of the Superintendent or his authorized representative to promptly invest temporarily idle funds in the most efficient manner in those legal instruments prescribed by law, so as to earn the best return on those funds.

The District's investments in the SBA Debt Service Accounts are to provide for debt service payments on bond debt issued by the State Board of Education for the benefit of the District. The District relies on policies developed by the SBA for managing interest risk and credit risk for this account.

The District's investments Fund B are unrated. The District's investments in United States Treasury securities are rated AAA by Moody's Investors Service.

The District's investments in the Fidelity Institutional Money Market Fund – Federal Government Portfolio – Class I are rated AAA by Moody's Investors Service and AAAM by Standard & Poor's.

The District investment in the Fidelity Institutional Money Market Fund – Treasury Portfolio – Class III are rated AAA by Moody's Investors Service and AAAM by Standard & Poor's.

#### **Custodial Credit Risk**

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Section 218.415(18), Florida Statutes, requires the District to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the

### 3. INVESTMENTS (continued)

governing body's interest in the security, 2) if in book entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. The District does not have a formal investment policy that addresses custodial credit risk.

Of the District's \$2,689,957 investment in U.S. Treasury securities, all of the underlying securities are held by the investment's counterparty, not in the name of the District.

The State Board of Administration Government Surplus Funds Trust Fund, also known as the Local Government Investment Pool (LGIP), was restructured in December, 2007. The fund was divided into two pools, now "Florida PRIME". As of June 30, 2011, the fund was rated with an AAAM rating by Standard and Poor's. The Fund B Surplus Trust Funds is unrated.

The District's investment in U.S. Treasury Securities is unrated.

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**4. CAPITAL ASSETS**

Changes in capital asset are presented in the next page:

<u>Governmental Activities</u>	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2013</u>
Non-Depreciable Capital Assets:				
Land	15,590,442			15,590,442
Construction in Progress	<u>11,356,641</u>	16,009,375	2,347,072	25,018,943
Total Non Depreciable Assets	<u>26,947,083</u>	<u>16,009,375</u>	<u>2,347,072</u>	<u>40,609,385</u>
Depreciable Assets:				
Improvements Other Than Buildings	35,209,085	135,574		35,344,658
Buildings and Fixture Equipment	422,590,187	2,347,072		424,937,260
Furniture, Fixture & Equipment	53,337,694	3,244,307	2,680,664	54,012,126
Motor Vehicles	22,361,979	5,116,168	334,507	27,143,640
Audio Visual Materials	4,027,246	428,047	170,205	4,285,088
Computer Software	<u>845,265</u>	<u>17,128</u>	<u>72,806</u>	<u>789,587</u>
Total Depreciable Assets	<u>538,482,245</u>	<u>11,288,296</u>	<u>3,258,182</u>	<u>546,512,359</u>
Less Accumulated Depreciation:				
Improvements Other Than Buildings	24,544,232	1,247,565		25,791,797
Buildings and Fixture Equipment	163,604,733	9,816,392		173,421,124
Furniture, Fixture & Equipment	40,994,217	4,784,789	2,552,235	43,226,771
Motor Vehicles	15,556,060	2,034,832	333,957	17,256,934
Audio Visual Materials	3,178,077	421,919.26	153,406	3,446,591
Computer Software	<u>756,731</u>	8,514.16	72,631	692,614
Total Accumulated Depreciation	<u>248,634,049</u>	<u>18,314,011</u>	<u>3,112,229</u>	<u>263,835,831</u>
Net Depreciable Capital Assets	<u>298,848,196</u>	<u>(7,025,714.85)</u>	<u>145,952.39</u>	<u>282,676,528.</u>
Governmental Activities Capital Assets	<u>316,795,279</u>	<u>8,893,660</u>	<u>2,493,025</u>	<u>323,285,914</u>

The District's capital assets serve multiple functions; therefore, a depreciation expense was not allocated to the various expense functions on the statement of activities, but is shown as unallocated depreciation expense.

LEON COUNTY DISTRICT SCHOOL BOARD  
 NOTES TO FINANCIAL STATEMENT  
 June 30, 2013

**5. NOTES PAYABLE**

The District entered into a financing arrangement on November 9, 2011 under the authority of F.S. 1011.14, Obligations for a period of 1 year. This obligation is allowed in anticipation of budgeted revenues accruing on a current basis without pledging the credit of the district or requiring future levy of taxes. These obligations may be extended from year to year for a period not to exceed 4

**5. NOTES PAYABLE (continued)**

years, or for a total of 5 years, including the initial year of the loan. This obligation was undertaken to purchase thirty Compressed Natural Gas school buses.

**REVENUE ANTICIPATION NOTES 2011**

FISCAL YEAR ENDING JUNE 30,	TOTAL	PRINCIPAL	INTEREST
2014	1,181,270	\$ 1,120,000	\$ 61,270
2015	1,163,764	1,120,000	43,764
2016	1,146,258	1,120,000	26,258
2017	1,128,753	1,120,000	8,753
 Total Revenue Anticipation Note	 \$ 4,620,045	 \$ 4,480,000	 \$ 140,044

**6. CERTIFICATES OF PARTICIPATION**

The District entered into a financing arrangement on October 1, 1997, which was characterized as a lease-purchase agreement with the Leon County School Board Leasing Corporation (Corporation), whereby the District secured financing of Lawton Chiles High School in the total amount of \$34,970,000. The financing was accomplished through the issuance of Certificates of Participation (COPs) Series 1997, to be repaid from the proceeds of rents paid by the District.

On November 1, 2004 the master financial arrangement was amended and the Corporation issued Certificates of Participation, Series 2004-Qualified Zone Academy Bonds (QZAB), in the amount of \$3,313,000. Under the terms of the lease agreement for the Series 2004-QZAB, the District is required to make the five annual payments of \$418,854, which are deposited with a Trustee and are to be invested in accordance with a repurchase agreement until maturity and, when combined with interest earnings, will be sufficient to pay off the principal balance in full, at maturity on November 23, 2020.



**6. CERTIFICATES OF PARTICIPATION** (continued)

On March 9, 2005 the Corporation issued Certificates of Participation, Series 2005, in the amount of \$27,285,000 to advance refund a portion of the Certificates of Participation, Series 1997.

On June 15, 2006, the master financing arrangement was amended and the Corporation issued Certificates of Participation, Series 2006, in the amount of \$61,795,000. The Series 2006 certificates were issued to secure financing of various educational facilities throughout the district.

On March 6, 2008, the master financing arrangement was amended and the Corporation issued 6. Certificates of Participation, Series 2008-Qualified Zone Academy Bonds (QZAB), in the amount of \$15,000,000. The QZAB's were issued to secure financing of improvements to be made at three District schools.

On July 25, 2008, the master financing arrangement was amended and the Corporation issued Certificates of Participation, Series 2008B-Qualified Zone Academy bonds (QZAB), in the amount of \$ 15,000. The QZAB's were issued to secure financing of improvements to be made at three District schools.

On September 24, 2010, the master financing arrangement was amended and the Corporation issued Certificates of Participation, Series 2010 Qualified School Construction Bonds (QSCB), in the amount of \$18,597,000. The QSCB's were issued to secure financing of improvements to be made at four District schools.

On December 28, 2010, the master financing arrangement was amended and the Corporation issued Certificates of Participation, Series 2010 Qualified Zone Academy Bonds (QZAB), in the amount of \$33,209,140. The QZAB's were issued to secure financing of improvements to be made at ten District schools.

As a condition of the financing arrangement, the District has given a ground lease on District properties to the Leon School Board Leasing Corporation, with a rental fee of \$10 per year. The initial terms of the lease are approximately 35 years commencing on October 1, 1997 (Series 1997 COPS); 16 years commencing on November 1, 2004 (Series 2004-QZAB); 17 years commencing on March 1, 2005 (Series 2005, COPS Refunding); 20 years commencing June 15, 2006 (Series 2006 COPS); 16 years commencing on March 6, 2009, (Series 2008-QZAB) 15 years commencing on July 25, 2008, 15 years

**6. CERTIFICATES OF PARTICIPATION (continued)**

commencing on July 1, 2012 (Series 2010-QSCB) and 18 years commencing on December 1, 2011 (Series 2010 QZAB). The properties covered by the ground lease are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the lease and to provide for the rent payments through to term, the District may be required to

surrender the sites included under the Ground Lease Agreement for the benefit of the securers of the Certificates for a period of time specified by the arrangement which may be up to 35 years from the date of inception of the arrangement.

The District properties included in the ground lease under this arrangement include the Lawton Chiles High School (Series 1997 and Series 2005, Refunding), technology equipment at 24 District school sites as listed in the Lease Schedule for the Series 2004-QZAB Certificates, Montford Middle School, Conley Elementary School, Pineview Elementary School, Deerlake Middle School, Killearn Lakes Elementary School, Lawton Chiles High School and Lincoln High School (Series 2006); and technology-related improvements at Riley Elementary School, Griffin Middle School, and Godby High School (Series 2008A-QZAB Certificates and 2008B-QZAB Certificates); new construction at Gilchrist Elementary, Killearn Lakes Elementary, Kate Sullivan Elementary and Gretchen Everhart (Series 2010 QSCB); and renovations at Astoria Park Elementary, Canopy Oaks Elementary, Woodville Elementary, Fairview Middle School, Raa Middle School and Rickards High School (Series 2010 QZAB).

The Series 2004-QZAB Certificates mature on November 23, 2020 with interest paid by the Federal government in the form of annual tax credits to the holders of the Certificates. The lease payments for the Series 2005, COPS Refunding, and Series 2006 COPS are payable by the District, semiannually, on July 1 and January 1 at interest rates ranging from 2.75 to 4.25 percent and 3.625 to 5 percent, respectively. The lease payments for the Series 2008-QZAB Certificates are payable annually on March 9 at a fixed interest rate of 0.19 percent. The lease payments for the Series 2008B-QZAB Certificates are payable annually on July 25 at a fixed interest rate of 1.7 percent. The lease payment for the Series 2010 QSCB certificates are payable annually on July 1 at a fixed rate of 4.84%. The lease payments for the Series 2010 QZAB certificates are payable annually on December 1 at a fixed interest rate of 5.68%. Both the Series 2010 QSCB and the Series 2010 QZAB receive a Federal subsidy at the same rate of interest as the bond, resulting in a net 0% cost to the District.

LEON COUNTY DISTRICT SCHOOL BOARD  
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**6. CERTIFICATES OF PARTICIPATION (continued)**

The following is a schedule by years of future minimum lease payments under the lease agreements together with the present value of minimum lease payments as of June 30, 2013:

**QZAB – SERIES 2004**

FISCAL YEAR ENDING JUNE 30,	TOTAL	PRINCIPAL	INTEREST
2021	<u>\$ 3,313,000</u>	<u>\$ 3,313,000</u>	<u>      -</u>
Total	<u>\$ 3,313,000</u>	<u>\$ 3,313,000</u>	<u>      -</u>

**QZAB – SERIES 2008A**

FISCAL YEAR ENDING JUNE 30,	TOTAL	PRINCIPAL	INTEREST
2014	\$ 318,521	\$ 312,000	6,521
2015	317,928	312,000	5,928
2016	317,335	312,000	5,335
2017	316,742	312,000	4,742
2018	316,150	312,000	4,150
2019-2023	1,571,856	1,560,000	11,856
2024	<u>312,593</u>	<u>312,000</u>	<u>593</u>
Total	<u>\$3,471,125</u>	<u>3,432,000</u>	<u>39,125</u>

**QZAB – SERIES 2008B**

FISCAL YEAR ENDING JUNE 30,	TOTAL	PRINCIPAL	INTEREST
2014	\$ 1,187,000	\$ 1,000,000	\$187,000
2015	1,170,000	1,000,000	170,000
2016	1,153,000	1,000,000	153,000
2017	1,136,000	1,000,000	136,000
2018	1,119,000	1,000,000	119,000
2019-2023	<u>6,357,000</u>	<u>6,000,000</u>	<u>357,000</u>
Total	<u>\$ 12,122,000</u>	<u>\$11,000,000</u>	<u>\$ 1,122,000</u>

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6. CERTIFICATES OF PARTICIPATION (continued)

**QZAB – SERIES 2010**

FISCAL YEAR ENDING JUNE 30,	TOTAL	PRINCIPAL	INTEREST
2029	<u>33,029,140</u>	<u>33,209,140</u>	-----
Total	<u>33,209,140</u>	<u>33,209,140</u>	-----

**QCSB – SERIES 2010**

FISCAL YEAR ENDING JUNE 30,	TOTAL	PRINCIPAL	INTEREST
2029	<u>18,597,100</u>	<u>18,597,100</u>	-----
Total	<u>\$ 18,597,100</u>	<u>\$ 18,597,100</u>	\$ -----

**COPS – SERIES 2005 - REFUNDING**

FISCAL YEAR ENDING JUNE 30,	TOTAL	PRINCIPAL	INTEREST
2014	\$ 2,376,763	\$ 1,635,000	\$ 741,763
2015	2,370,825	1,695,000	675,825
2016	2,375,775	1,765,000	610,775
2017	2,373,288	1,830,000	543,288
2018	2,368,688	1,900,000	468,688
2019-2023	<u>11,810,894</u>	<u>10,695,000</u>	<u>1,115,894</u>
Total	<u>\$ 23,676,231</u>	<u>\$ 19,520,000</u>	<u>\$ 4,156,232</u>

6. CERTIFICATES OF PARTICIPATION (continued)

**COPS – SERIES 2006**

FISCAL YEAR ENDING JUNE 30,	TOTAL	PRINCIPAL	INTEREST
2014	\$ 4,567,514	\$ 2,215,000	\$ 2,352,514
2015	4,568,136	2,305,000	2,263,136
2016	4,562,949	2,395,000	2,167,949
2017	4,554,999	2,490,000	2,064,999
2018	4,562,194	2,605,000	1,957,194
2019-2023	22,725,161	14,905,000	7,820,161
2024-2027	<u>27,489,675</u>	<u>25,070,000</u>	<u>2,419,675</u>
Total	<u>\$ 73,030,628</u>	<u>\$ 51,985,000</u>	<u>\$ 21,045,628</u>

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Total Lease Payments	<u>203,830,197</u>	<u>141,056,240</u>	<u>68,651,756</u>
Add: Unamortized Premium	<u>723,787</u>		
Total Certificates of Participation	<u>141,780,026</u>		

**7. BONDS PAYABLE**

Bonds payable at June 30, 2013, are as follows:

BOND TYPE	AMOUNT OUTSTANDING	INTEREST RATES (PERCENT)	ANNUAL MATURITY
<b>State School Bonds:</b>			
Series 2005A	2,645,000	4.00 – 4.75	2018
Series 2005B	455,000	4.10 – 5.25	2021
Series 2009A (New Money)	865,000	3.00 – 5.00	2030
Series 2009A (Refunding)	200,000	4.00 – 5.00	2020
Series 2010A	650,000	4.00 – 5.00	2021
<b>District Revenue Bonds:</b>			
Series 1999 (Refunding 1971 & 1985)	<u>\$ 160,000</u>	5.19	2014
Total Bonds Payable	<u><b>4,975,000</b></u>		
Add: Unamortized Premium	<u>103,686</u>		
<b>Total Bonds Payable</b>	<u><b>\$ 5,078,686</b></u>		

**7. BONDS PAYABLE (continued)**

The following is a description of bonded debt issues:

**State School Bonds**

These bonds are issued by the State Board of Education on behalf of the District. The bonds mature serially and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for the bonds. Principal and interest payments, investment of Debt Service Fund resources, and compliance with reserve requirements are administered by the State Board of Education and the State Board of Administration.

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**Refunding Revenue Bonds, Series 1999.** These bonds are generally referred to as “Special Act Bonds” and are authorized by Chapter 71-746, Laws of Florida which provides that the bonds are secured from the pari-mutuel tax proceeds distributed annually to the District from the State’s Pari-Mutuel Tax Collection Trust Fund pursuant to Chapter 550, Florida Statutes (effective July 1, 2000 tax proceeds are distributed pursuant to Section 212.20(6)(d)7.a, Florida Statutes). The annual distribution is remitted by the Florida Department of Financial Services to the District. As required by the bond resolution, the District has established the sinking fund and reserve account and has accumulated and maintained adequate resources in those accounts.

**Sales Tax Revenue Bonds, Series 2003.** These bonds are authorized by Section 212.55 (6), Florida Statutes. These Bonds are secured by a pledge of the proceeds from a one-half cent discretionary sales surtax levied as authorized by the voters of Leon County on November 5, 2002.

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**7. BONDS PAYABLE (continued)**

Annual requirements to amortize all bonded debt outstanding as of June 30, 2013, are as follows:

FISCAL YEAR ENDING JUNE 30,	TOTAL	PRINCIPAL	INTEREST
2014	\$ 1,188,488	\$ 955,000	\$ 233,488
2015	1,190,738	1,005,000	185,738
2016	1,205,488	1,070,000	135,488
2017	546,988	465,000	81,988
2018	313,738	255,000	58,738
2019-2023	742,988	580,000	162,988
2024-2028	443,088	370,000	73,088
2029-2033	<u>119,888</u>	<u>115,000</u>	<u>4,888</u>
Total State School Bonds	<u>\$ 5,751,400</u>	<u>\$ 4,815,000</u>	<u>\$ 936,400</u>
Revenue 1999 Bonds (Refunding)	<u>164,152</u>	<u>160,000</u>	<u>4,152</u>
Total District Revenue Bonds	<u>\$ 164,152</u>	<u>\$ 160,000</u>	<u>\$ 4,152</u>

**8. DEFEASED DEBT**

In prior years, the Board defeased in substance various debt issues by placing a portion of the proceeds of the new Certificates of Participation (COPS) and bonds to an irrevocable trust to provide for all future debt service payments on the in-substance defeased COPS and bonds. Accordingly, the trust accounts' assets and the liability for the in-substance defeased COPS and bonds are not included in the District's financial statements. The details of the in-substance defeased debt as of June 30, 2013 are as follows:

<u>Bond Issue</u>	Defeased Amount
District Revenue Bonds, Series	\$ 185,000
COPS, Series 1997	<u>19,050,000</u>
Total Investments, Primary Government	<u>\$ 19,235,000</u>

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**9. CHANGES IN LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities:

DESCRIPTION	BALANCE 7/1/2012	ADDITIONS	DEDUCTIONS	BALANCE 6/30/2013	DUE IN ONE YEAR
Governmental Activities					
Notes Payable	\$ 5,600,000		\$ 1,120,000	\$ 4,480,000	\$ 1,120,000
Certificates of Participation Payable	146,860,919		5,080,893	141,780,026	8,100,899
Bonds Payable	14,021,188		8,942,502	5,078,686	955,000
Compensated Absences	28,171,057		41,917	28,129,140	3,361,095
Estimated Insurance					
Claims Payable	6,121,615		671,380	5,450,235	866,425
Other Post Employment Benefits Payable	<u>12,555,468</u>	<u>2,924,130</u>	<u>1,701,212</u>	<u>13,778,386</u>	
<b>Total Governmental Activities</b>	<b><u>\$ 213,330,247</u></b>	<b><u>\$ 3,519,596</u></b>	<b><u>\$ 17,557,904</u></b>	<b><u>\$ 199,736,358</u></b>	<b><u>\$ 15,368,994</u></b>

**10. INTERFUND RECEIVABLES, PAYABLES & TRANSFERS**

The following is a summary of interfund transfers in and transfers out reported in the fund financial statements:

<u>Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Major	4,427,695.69	
General		
Debt	12,745,883.78	
ARRA Economic Stimulus Debt		
Capital Projects:		
Other		17,173,579.47
ARRA		
Special Revenue		
ARRA		
Non Major Governmental		
<b>Total</b>	<b><u>17,173,579.49</u></b>	<b><u>17,173,579.49</u></b>



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**10. INTERFUND RECEIVABLES, PAYABLES & TRANSFERS (continued)**

The principal purpose of the interfund balances is to meet current obligations where sufficient moneys were not available. All balances are expected to be repaid within one year.

The principal purpose of the interfund transfers were related to the transfer of Capital Projects-Local Capital Improvement Fund maintenance money to the General Fund, the transfer of Capital projects-Local Capital Improvement Fund money and Capital projects – Other Fund money to the Debt Service Funds (Non-major Governmental Funds) for repayment of Certificates of Participation and District Sales Tax Bonds, respectively, and the transfer of Certificates of Participation proceeds from the Debt Service-Other Fund, to Capital Projects-Other Fund, from which the proceeds will be spent.

The following is a summary of interfund receivables and payables reported in the fund financial statements:

<u>Funds</u>	<u>Receivables</u>	<u>Payables</u>
Major		
General	710,907.01	41,247.05
Debt		
ARRA Economic Stimulus Debt		
Capital Projects:		
Other		
ARRA		
Special Revenue		660,61.51
ARRA		9,018.45
Non Major Governmental		
<b>Total</b>	<b>710,907.01</b>	<b>710,907.01</b>

The principal purposes of the interfund balances are to meet current obligations where sufficient moneys were not available. All balances are expected to be repaid within one year.

**11. FUND BALANCE REPORTING**

The District implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Types Definitions beginning with fiscal year ended June 30, 2011. The objective of the statement is to improve the usefulness and understanding of fund balance information for users of the financial

## 11. FUND BALANCE REPORTING (continued)

statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

The District reports its governmental fund balances in the following categories:

### **Nonspendable**

The net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash. Examples of items that are not in spendable form include inventory, prepaid amounts, long-term amounts of loans and notes receivable, and property acquired for resale. The District classifies amounts reported as inventories as nonspendable.

### **Restricted**

The portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance. The District classifies most of its fund balances other than General Fund, as restricted, as well as unspent State categorical and earmarked educational funding reported in the General Fund, that are legally or otherwise restricted.

### **Committed**

The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority (i.e., the Board). These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same action it employed to previously commit the amounts. The District classifies amounts for miscellaneous Board-approved contracts as committed fund balance as of June 30, 2013.

### **Assigned**

The portion of fund balance that is intended to be used for specific purposes, but is neither restricted nor committed. Assigned amounts include those that have been set aside for a specific purpose by an

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**11. FUND BALANCE REPORTING (continued)**

authorized government body or official, but the constraint imposed does not satisfy the criteria to be classified as restricted or committed. This category includes any remaining positive amounts, for governmental funds other than the General Fund, not classified as nonspendable, restricted, or committed. The District also classifies amounts as assigned that are constrained to be used for specific purposes based on actions of the Superintendent and not included in other categories. The assigned fund balance includes \$1,918,309 for medical reimbursement programs, \$1,295,304 assigned for E-Rate programs and \$6,591,296 assigned for other programs.

**12. SCHEDULE OF STATE REVENUE SOURCES**

<b>SOURCES</b>	<b>AMOUNT</b>
Florida Education Finance Program	\$ 77,074,398
Categorical Education Program	
Class Size Reduction	35,972,358
Transportation	5,029,815
Instructional Material	2,550,109
Florida School Recognition	2,017,602
Florida Comprehensive Assessment Test Grant	1,878,605
Discretionary Lottery Funds	
Gross Receipt Tax (Public Education Capital Outlay)	413,675
Motor Vehicle License Tax ( Co & Debt Service)	187,635
Racing Commissions Funds	223,250
Food Service Supplement	154,969
Other State	9,909,526
<u>Total</u>	<u>\$ 135,411,942</u>

**13. PROPERTY TAX**

The following is a summary of millages and taxes levied on the 2012 tax roll for the 2012-2013 fiscal year:

<b>GENERAL FUND</b>	<b>MILLAGES</b>	<b>TAXES LEVIED</b>
Nonvoted School Tax:		
Required Local Effort	5.459	\$ 79,025,418
Basic Discretionary Local Effort	0.748	10,828,176
Supplemental Critical Operating Needs		
Capital Projects Funds		
Nonvoted Tax		
Local Capital Improvements	1.500	21,714,257
<b>Total</b>		<b>\$ 111,567,850</b>

**14. FLORIDA RETIREMENT SYSTEM**

All regular employees of the District are covered by the State-administered Florida Retirement System (FRS). Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code, wherein eligibility, contributions, and benefits are defined and described in detail. Essentially all regular employees of participating employers are eligible and must enroll as members of the FRS. FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined benefit plan referred to as the Pension Plan, which includes Deferred Retirement Option Program (DROP), and a defined contribution plan, referred to as the Investment Plan.

Employees initially enrolled in the Pension Plan prior to July 1, 2011, will vest with six years of creditable service and employees initially enrolled after July 1, 2011, will vest with eight years of creditable service. Vested members initially enrolled in the Pension Plan prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, which may include up to 4 years of credit for military service. Vested members initially enrolled in the Pension Plan after July 1, 2011, are eligible for normal retirement benefits at age 65, or at any age after 33 years of service, which may include up to 4 years of credit for military service.

**14. FLORIDA RETIREMENT SYSTEM (continued)**

The Pension Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Pension Plan provides retirement, disability, and death benefits and annual cost-of-living adjustments.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Pension Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in the DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the Pension Plan. District employees participating in DROP are not eligible to participate in the Investment Plan. The FRS Investment Plan (IP) is a defined contribution plan in which employer and employee contributions are defined by law, but your ultimate benefit depends in part on the performance of your investment funds. The Investment Plan directs contributions to individual member accounts, and you allocate your contributions and account balance among various investment funds. (Participant contributions are not allowed). IP benefits are payable in a lump sum benefit rather than a monthly lifetime benefit. The vesting requirement is 1 year of creditable service.

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**14. FLORIDA RETIREMENT SYSTEM (continued)**

**FRS Retirement Contribution Rates**

The Florida Legislature establishes, and may amend, contribution rates for each membership class of FRS. During the 2012-13 fiscal year, contribution rates were as follows:

FRS MEMBERSHIP	PERCENTAGE OF EMPLOYEE	GROSS SALARY EMPLOYER
Regular	3.00%	5.18%
County Elected	3.00%	10.23%
Special Risk	3.00%	14.90%
DROP	N/A	5.44%
Reemployed Retiree (regular-initially reemployed prior to July 1, 2010 working towards a second benefit)	3.00%	5.18%
Reemployed Retiree (regular-initially reemployed on or after July 1, 2010 not working towards a second benefit)	N/A	1.60%

*NOTE: (A) Employer rates include 1.11 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.03 percent for administrative costs of the Investment Plan.*

*(B) Contribution rates are dependent upon retirement class or plan in which reemployed*

The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions (including employee contributions) for 2010 \$16,378,751, 2011 \$17,439,405, 2012 \$8,083,752 and for the 2013 \$14,304,706 with the following details:

PLAN TYPE 2013	EMPLOYEE TOTAL	EMPLOYER CONTRIBUTION	EMPLOYEE CONTRIBUTION
Pension	4,416	\$7,868,137	\$3,734,665
Investment	462	\$820,299	\$475,088
DROP	556	\$1,383,449	-----
Reemployed Retirees not Eligible for Retirement Coverage	70	\$23,068	-----

#### 14. FLORIDA RETIREMENT SYSTEM (continued)

The financial statements and other supplementary information of FRS are included in the comprehensive annual financial report of the State of Florida, which may be obtained from the Florida Department of Financial Services. Also, an annual report on FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Service Division of Retirement.

Effective July 1, 2011, all members of FRS, except for DROP participants and reemployed retirees who are not eligible for renewed membership, are required to contribute 3 percent of their compensation to FRS.

#### 15. SPECIAL TERMINATION BENEFITS

School Board policy provides for the payment of retirement incentive bonuses to qualifying employees equal to 10 percent of their annual salary, excluding supplements, at the date of termination of employment. In addition to payments for accrued leave used and regular termination benefits, the District reported expenditures totaling \$ 1,096.61 during the 2012-2013 fiscal year for retirement incentive bonuses.

#### 16. OTHER POSTEMPLOYMENT BENEFITS PAYABLE

**Plan Description.** The other Postemployment Benefits Plan (Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, employees who retire from the District are eligible to participate in the District's purchased health and hospitalization plan for medical and prescription drug coverage. The District subsidizes the premium rates paid by retirees by allowing them to participate in the Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the Plan on average than those of active employees. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The Plan does not issue a stand-alone report and is not included in the report of a public employee retirement system or other entity.

**Funding Policy.** Plan contribution requirements are established and may be amended through action from the Board. The District has not advance-funded or established a funding methodology for the

**16. OTHER POSTEMPLOYMENT BENEFITS PAYABLE (continued)**

annual other post-employment benefit (OPEB) costs or the net OPEB obligation, and the Plan is financed on a pay-as-you-go basis. For the 2012-2013 fiscal year, 360 retirees received other postemployment benefits. The District's contribution to the OPEB obligation is the implicit subsidy for the retirees, which was \$2,132,326. This amount was comprised of benefit payments made on behalf of retirees for claims expenses (net of reinsurance), administrative expenses, reinsurance premiums, and net of retiree contributions totaling \$ 2,001,588.

**Annual OPEB Cost and Net OPEB Obligation.** The District's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The following table shows the District's annual OPEB cost for the fiscal year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation.

<b>DESCRIPTION</b>	
Normal Cost (service cost for one year)	\$ 1,421,527
Amortization of Unfunded Actuarial Accrued Liability	1,802,405
Interest on Normal Cost and Amortization	<u>          -</u>
Annual Required Contribution	3,223,932
Interest on Net OPEB Obligation	470,830
Adjustment to Annual Required Contribution	<u>(770,632)</u>
Annual OPEB cost (expense)	2,924,130
Contribution Toward the OPEB Cost	<u>(1,701,212)</u>
Increase in Net OPEB Obligation	1,222,918
Net OPEB Obligation, Beginning of Year	<u>12,555,468</u>
Net OPEB Obligation, End of Year	<u>\$ 13,778,386</u>



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**16. OTHER POSTEMPLOYMENT BENEFITS PAYABLE (continued)**

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the next OPEB obligation as of June 30, 2013 were as follows:

FISCAL YEAR ENDING	ANNUAL OPEB COST	AMOUNT CONTRIBUTED	PERCENTAGE OF ANNUAL OPEB COST CONTRIBUTION	NET OPEB OBLIGATIONS
2010 - 2011	\$ 3,380,508	\$ 2,132,326	63.08%	\$ 11,371,530
2011 - 2012	2,806,007	1,622,069	57.81%	12,555,468
2012 - 2013	2,924,130	1,701,212	58.18%	13,778,386

**Funded Status and Funding Progress.**

As of October 1, 2011, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$ 27,721,142.00, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$ 27,721,142.00, and a funded ratio of zero percent. The covered payroll (annual payroll of active participating employees) was \$ 114,207,168, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 24.27 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of the Plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Actuarial Methods and Assumptions.** Projections of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and participating members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

**16. OTHER POSTEMPLOYMENT BENEFITS PAYABLE (continued)**

The District's OPEB actuarial valuation as of October 1, 2011 used the entry age normal cost actuarial method to estimate the unfunded actuarial liability as of June 30, 2013, and the District's 2012-13 fiscal year annual required contribution. This method was selected to produce the lowest OPEB liability and annual cost, and to spread the costs evenly as a percent of pay throughout the collective careers of those in the covered workforce.

Because the OPEB liability is currently unfunded, the actuarial assumptions included a 3.75 percent rate of return on invested assets, which is the District's long-term expectation of investment returns under its investment policy. The actuarial assumptions also included a payroll growth rate of 4 percent per year, and an annual healthcare cost trend rate of 8.5 percent for the 2009-10 fiscal year, reduced to an ultimate rate of 5 percent after 10 years. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2013, was 15 years.

**NOTE 17 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

**Encumbrances.** Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

The following is a summary of encumbrances at June 30, 2013:

**FUNDS**

Major:	
General	366,709.22
Special Revenue – Federal	57,276.14
Economic Stimulus	
Debt Service	
ARRA Economic Stimulus	
Other	
Capital Projects	9,135,740.66
Other	16,846,685.62
Economic Stimulus	
Total	26,406,411.64

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**NOTE 17 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS (continued)**

**Construction Contracts.** Encumbrances include the following major construction contract commitments at fiscal year-end.

PROJECT	CONTRACT AMOUNT	COMPLETED TO DATE	BALANCE COMMITTED
Conley	\$ 85,647	\$ -	\$85,647
Fairview	1,465,792	1,390,514	75,278
Fort Braden	1,369,673	1,269,775	99,898
Ghazvini	19,760	-	19,760
Gilchrist	1,652,617	1,435,124	217,494
Gilchrist	1,784,271	1,408,960	375,311
Killearn	1,650,470	1,391,933	258,537
Killearn	1,554,116	1,372,345	181,772
Rickards	1,770,182	567,192	1,202,990
Sullivan	1,733,564	1,623,749	100,815
Sullivan	1,546,906	1,427,162	119,744
Sullivan	1,484,793	1,470,261	14,532
Transportation	<u>1,161,546</u>	<u>617,654</u>	<u>543,892</u>
<b>Totals</b>	<b><u>\$ 17,279,338</u></b>	<b><u>\$ 13,983,668</u></b>	<b><u>\$ 3,295,670</u></b>

**NOTE 18 - RISK MANAGEMENT PROGRAMS**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Property protection, workers' compensation, automobile liability, and general liability coverages are being provided on a self-insured basis up to specified limits. The District has entered into agreements with various insurance companies to provide specific excess coverage when total claims minus specific excess coverage exceed the loss fund established annually by the School Board. The School Board has contracted with an insurance administrator to administer these self-insurance programs, including the processing, investigating, and payment of claims.

Settled claims resulting from the risks described above have not exceeded commercial insurance coverage in any of the past three fiscal years.

A liability in the amount of \$5,450,235 was actuarially determined to cover estimated incurred but not reported insurance claims payable at June 30, 2013.

The following schedule represents the changes in claims liability for the past two fiscal years for the District's self-insurance program:

FISCAL YEAR ENDING JUNE 30,	FISCAL YEAR LIABILITY	CLAIMS AND CHANGES		YEAR END BALANCE
		IN ESTIMATES	CLAIM PAYMENTS	
2011	\$ 7,792,736	\$ (405,966)	\$1,260,969	\$ 6,125,801
2012	6,125,801	1,347,517	1,351,703	6,121,615
2013	\$ 6,121,615	650,628	1,322,008	\$ 5,450,235

Health and hospitalization coverages are being provided through purchased commercial insurance with minimum deductibles for each line of coverage.

Settled claims resulting from the risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

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

Exhibit K-1  
DOE Page 1  
**Fund 100**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	230,960.24
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	230,960.24
<i>Federal Through State and Local:</i>		
Medicaid	3202	
National Forest Funds	3255	56,954.68
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	56,954.68
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	84,654,322.00
Workforce Development	3315	5,790,765.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	86,966.00
Adults with Disabilities	3318	575,512.00
CO&DS Withheld for Administrative Expenditure	3323	20,324.97
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	35,972,358.00
School Recognition Funds	3361	2,017,602.00
Excellent Teaching Program	3363	0.00
Voluntary Prekindergarten Program	3371	525,382.87
Preschool Projects	3372	88,955.30
Reading Programs	3373	
Full-Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	70,450.37
Other Miscellaneous State Revenues	3399	3,460,015.65
Total State	3300	133,262,654.16
<i>Local:</i>		
District School Taxes	3411	87,733,160.72
Tax Redemptions	3421	197,760.93
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	251,101.00
Interest on Investments	3431	102,872.27
Gain on Sale of Investments	3432	92,453.51
Net Increase (Decrease) in Fair Value of Investments	3433	20,566.43
Gifts, Grants, and Bequests	3440	140,796.50
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	600,000.00
Continuing Workforce Education Course Fees	3463	0.00
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	545,310.66
Prekindergarten Early Intervention Fees	3472	37,523.18
School-Age Child Care Fees	3473	5,204,425.08
Other Schools, Courses, and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	14,130.65
Receipt of Federal Indirect Cost Rate	3494	1,192,923.81
Other Miscellaneous Local Sources	3495	3,292,815.27
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	152,043.50
Collections for Lost, Damaged, and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	150,000.00
Total Local	3400	99,727,883.51
<b>Total Revenues</b>	<b>3000</b>	<b>233,278,452.59</b>

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

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	95,872,490.82	22,545,047.76	13,549,142.89	11,842.07	4,826,005.89	421,529.68	2,189,063.72	139,415,122.83
Student Personnel Services	6100	6,224,492.78	1,500,923.59	458,948.04	1,730.82	98,845.29	12,025.55	47,954.37	8,344,920.44
Instructional Media Services	6200	2,773,084.13	697,449.20	59,542.39	3,958.83	93,287.20	161,572.18	22,066.87	3,810,960.80
Instruction and Curriculum Development Services	6300	6,159,805.02	1,300,998.34	524,831.15	965.14	70,605.62	25,253.10	178,866.36	8,261,324.73
Instructional Staff Training Services	6400	1,164,800.92	98,674.04	108,951.28	0.00	5,806.43	0.00	57,400.46	1,435,633.13
Instructional-Related Technology	6500	1,573,491.01	409,758.16	53,490.43	0.00	94,036.55	185,382.97	10,012.72	2,326,171.84
Board	7100	289,183.73	58,018.52	628,403.39	0.00	3,416.40	33,391.39	59,305.71	1,071,719.14
General Administration	7200	862,919.78	165,703.35	246,180.42	4,002.04	13,066.41	12,376.58	29,889.29	1,334,137.87
School Administration	7300	14,391,653.89	3,203,773.52	288,887.00	7,520.88	237,173.93	64,761.80	28,268.70	18,222,039.72
Facilities Acquisition and Construction	7410	584,401.33	93,403.99	318,204.79	34,636.61	14,902.69	703,407.11	2,438.73	1,751,395.25
Fiscal Services	7500	1,661,870.02	370,827.29	76,582.11	0.00	13,514.85	1,140.09	179,602.04	2,303,536.40
Food Services	7600								0.00
Central Services	7700	3,793,888.53	707,504.57	891,240.63	39,150.76	159,672.98	31,103.83	151,635.90	5,774,197.20
Student Transportation Services	7800	6,810,148.89	1,963,689.98	555,263.43	1,566,600.25	647,893.62	18,715.48	64,794.84	11,627,106.49
Operation of Plant	7900	5,912,383.26	1,673,908.67	4,059,797.97	6,124,879.23	701,464.49	56,614.98	12,317.41	18,541,366.01
Maintenance of Plant	8100	4,388,491.63	1,009,120.87	1,393,635.42	244,695.44	792,957.22	101,368.13	17,111.81	7,947,380.52
Administrative Technology Services	8200	2,675,515.70	619,642.86	1,160,789.18	3,377.18	30,968.35	130,376.92	22,846.36	4,643,516.55
Community Services	9100	1,214,706.33	356,768.82	657,519.75	0.00	531,379.37	186,408.45	1,988,723.17	4,935,505.89
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							0.00	0.00
Interest	720								0.00
<b>Total Expenditures</b>		156,353,327.77	36,775,213.53	25,031,410.27	8,043,359.25	8,334,997.29	2,145,428.24	5,062,298.46	241,746,034.81
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									(8,467,582.22)

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

Exhibit K-1  
DOE Page 3  
**Fund 100**

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	<b>Account Number</b>	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	4,427,695.69
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,427,695.69
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		4,427,695.69
<b>Net Change In Fund Balance</b>		(4,039,886.53)
Fund Balance, July 1, 2012	2800	45,857,215.00
Adjustments to Fund Balance	2891	0.00
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	995,129.50
Restricted Fund Balance	2720	9,574,823.86
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	9,804,909.19
Unassigned Fund Balance	2750	21,442,465.92
Total Fund Balance, June 30, 2013	2700	41,817,328.47

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

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

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	5,692,542.69
School Breakfast Reimbursement	3262	1,784,093.12
Afterschool Snack Reimbursement	3263	190,716.24
Child Care Food Program	3264	281,800.97
USDA Donated Commodities	3265	703,679.58
Cash in Lieu of Donated Foods	3266	21,210.80
Summer Food Service Program	3267	290,319.44
Fresh Fruit and Vegetable Program	3268	102,160.53
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	9,066,523.37
<i>State:</i>		
School Breakfast Supplement	3337	73,921.00
School Lunch Supplement	3338	81,048.00
Other Miscellaneous State Revenues	3399	5,601.00
Total State	3300	160,570.00
<i>Local:</i>		
Interest on Investments	3431	2,599.85
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	2,160.05
Gifts, Grants, and Bequests	3440	
Student Lunches	3451	1,200,388.80
Student Breakfasts	3452	74,766.95
Adult Breakfasts/Lunches	3453	84,011.75
Student and Adult a la Carte Fees	3454	1,295,708.47
Student Snacks	3455	
Other Food Sales	3456	362,391.07
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	3,022,026.94
<b>Total Revenues</b>	<b>3000</b>	<b>12,249,120.31</b>



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

Exhibit K-2  
DOE Page 5  
**Fund 410**

<b>EXPENDITURES (Function 7600/9300)</b>	Account Number	
Salaries	100	3,435,608.97
Employee Benefits	200	1,129,998.37
Purchased Services	300	737,634.36
Energy Services	400	84,656.43
Materials and Supplies	500	6,032,610.43
Capital Outlay	600	222,138.95
Other	700	217,031.09
Other Capital Outlay (Function 9300)	600	
<b>Total Expenditures</b>		11,859,678.60
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		389,441.71
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
<b>Total Transfers Out</b>	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00
<b>Net Change in Fund Balance</b>		389,441.71
Fund Balance, July 1, 2012	2800	1,794,892.12
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	2,184,333.83
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balance, June 30, 2013</b>	2700	2,184,333.83

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

For the Fiscal Year Ended June 30, 2013

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

<b>REVENUES</b>	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	0.00
Community Action Programs	3180	0.00
Reserve Officers Training Corps (ROTC)	3191	0.00
Miscellaneous Federal Direct	3199	2,148,849.00
Total Federal Direct	3100	2,148,849.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	591,123.66
Medicaid	3202	0.00
Workforce Investment Act	3220	0.00
Teacher and Principal Training and Recruiting, Title II, Part A	3225	1,598,447.52
Math and Science Partnerships, Title II Part B	3226	0.00
Drug-Free Schools	3227	0.00
Individuals with Disabilities Education Act (IDEA)	3230	8,735,049.78
Elementary and Secondary Education Act, Title I	3240	10,357,363.55
Adult General Education	3251	304,550.00
Vocational Rehabilitation	3253	0.00
Federal Through Local	3280	0.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	2,066,045.94
Total Federal Through State and Local	3200	23,652,580.45
<i>State:</i>		
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	0.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants, and Bequests	3440	0.00
Adult General Education Course Fees	3461	0.00
Sale of Junk	3493	0.00
Other Miscellaneous Local Sources	3495	0.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	0.00
<b>Total Revenues</b>	3000	25,801,429.45

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

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	5,778,733.52	1,621,673.20	1,159,452.23	0.00	1,424,145.05	736,086.28	158,082.34	10,878,172.62
Student Personnel Services	6100	337,035.05	77,556.28	957,903.49	0.00	113,389.45	4,214.26	4,371.34	1,494,469.87
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	7,000.00	0.00	7,000.00
Instruction and Curriculum Development Services	6300	3,724,520.81	832,618.66	266,266.56	0.00	27,973.23	18,471.21	416,201.95	5,286,052.42
Instructional Staff Training Services	6400	1,069,182.79	82,905.45	793,157.87	0.00	91,376.48	47.00	203,702.38	2,240,371.97
Instructional-Related Technology	6500	59,924.39	15,571.12	0.00	0.00	0.00	0.00	262.50	75,758.01
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	19,382.82	0.00	0.00	0.00	1,146,694.72	1,166,077.54
School Administration	7300	40,833.85	10,246.92	0.00	0.00	0.00	0.00	0.00	51,080.77
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	262.00	0.00	262.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	149,363.20	37,514.23	5,184.12	0.00	0.00	0.00	14,792.04	206,853.59
Student Transportation Services	7800	28,287.99	8,022.40	61,666.62	0.00	0.00	1,441.92	0.00	99,418.93
Operation of Plant	7900	7,013.36	872.39	3,727.38	0.00	0.00	99.99	0.00	11,713.12
Maintenance of Plant	8100	0.00	0.00	2,265.00	0.00	0.00	0.00	0.00	2,265.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	2,144,179.00	2,144,179.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						2,137,754.61		2,137,754.61
<b>Total Expenditures</b>		11,194,894.96	2,686,980.65	3,269,006.09	0.00	1,656,884.21	2,905,377.27	4,088,286.27	25,801,429.45
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720		0.00						
Sales of Capital Assets	3730		0.00						
Loss Recoveries	3740		0.00						
<i>Transfers In:</i>									
From General Fund	3610		0.00						
From Debt Service Funds	3620		0.00						
From Capital Projects Funds	3630		0.00						
Interfund	3650		0.00						
From Permanent Funds	3660		0.00						
From Internal Service Funds	3670		0.00						
From Enterprise Funds	3690		0.00						
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910		0.00						
To Debt Service Funds	920		0.00						
To Capital Projects Funds	930		0.00						
Interfund	950		0.00						
To Permanent Funds	960		0.00						
To Internal Service Funds	970		0.00						
To Enterprise Funds	990		0.00						
Total Transfers Out	9700		0.00						
<b>Total Other Financing Sources (Uses)</b>			0.00						
<b>Net Change in Fund Balance</b>			0.00						
Fund Balance, July 1, 2012	2800		0.00						
Adjustments to Fund Balance	2891		0.00						
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710		0.00						
Restricted Fund Balance	2720		0.00						
Committed Fund Balance	2730		0.00						
Assigned Fund Balance	2740		0.00						
Unassigned Fund Balance	2750		0.00						
Total Fund Balance, June 30, 2013	2700		0.00						

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

For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
<i>Federal Direct:</i>							
Workforce Investment Act	3170	0.00	0.00	0.00			0.00
Community Action Programs	3180	0.00	0.00	0.00			0.00
Reserve Officers Training Corps (ROTC)	3191	0.00	0.00	0.00			0.00
Miscellaneous Federal Direct	3199	0.00	0.00	0.00			0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201	0.00	0.00	0.00			0.00
State Fiscal Stabilization Funds - K-12	3210	0.00					0.00
State Fiscal Stabilization Funds - Workforce	3211	0.00					0.00
State Fiscal Stabilization Funds - VPK Program	3212	0.00					0.00
Race to the Top	3214				544,685.52		544,685.52
Education Jobs Act	3215					99,238.00	99,238.00
Individuals with Disabilities Education Act (IDEA)	3230	0.00	0.00	0.00	0.00	0.00	0.00
Elementary and Secondary Education Act, Title I	3240	0.00	679,370.16	0.00	0.00	0.00	679,370.16
Adult General Education	3251	0.00	0.00	0.00	0.00	0.00	0.00
Other Food Services	3269	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	90,251.45	0.00	0.00	90,251.45
Total Federal Through State	3200	0.00	679,370.16	90,251.45	544,685.52	99,238.00	1,413,545.13
<i>State:</i>							
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local:</i>							
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>679,370.16</b>	<b>90,251.45</b>	<b>544,685.52</b>	<b>99,238.00</b>	<b>1,413,545.13</b>

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

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						0.00		0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720	0.00							
Sales of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
<b>Total Transfers In</b>	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2012	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
<b>Total Fund Balance, June 30, 2013</b>	2700	0.00							

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

Exhibit K-4  
 DOE Page 10  
**Fund 432**

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	227,002.16	26,768.45	3,560.10	0.00	53,251.65	39,296.32	0.00	349,878.68
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	175,145.31	39,132.61	0.00	0.00	0.00	0.00	85.00	214,362.92
Instructional Staff Training Services	6400	0.00	0.00	8,440.77	0.00	0.00	0.00	1,047.00	9,487.77
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	27,932.71	27,932.71
School Administration	7300	22,500.00	1,721.25	0.00	0.00	0.00	0.00	0.00	24,221.25
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						53,486.83		53,486.83
<b>Total Expenditures</b>		424,647.47	67,622.31	12,000.87	0.00	53,251.65	92,783.15	29,064.71	679,370.16
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720	0.00							
Sales of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
<b>Total Transfers In</b>	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2012	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
<b>Total Fund Balance, June 30, 2013</b>	2700	0.00							

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

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	1,000.00	0.00	74,525.35	1,993.00	10,983.10	88,501.45
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	1,750.00	1,750.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	1,000.00	0.00	74,525.35	1,993.00	12,733.10	90,251.45
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720	0.00							
Sales of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
<b>Total Transfers In</b>	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2012	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
<b>Total Fund Balance, June 30, 2013</b>	2700	0.00							

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

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	46,120.93	10,350.01	20,395.77	0.00	24,946.62	50,527.15	1,525.00	153,865.48
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	25,992.48	1,982.98	4,496.78	0.00	0.00	0.00	100.00	32,572.24
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	80,603.16	14,091.46	0.00	0.00	0.00	0.00	8,531.01	103,225.63
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	78,101.53	0.00	78,101.53
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	9,298.04	0.00	9,298.04
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						167,622.60		167,622.60
<b>Total Expenditures</b>		152,716.57	26,424.45	24,892.55	0.00	24,946.62	305,549.32	10,156.01	544,685.52
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720	0.00							
Sales of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
<b>Total Transfers In</b>	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2012	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
<b>Total Fund Balance, June 30, 2013</b>	2700	0.00							



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

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	79,954.79	13,132.67	0.00	0.00	0.00	0.00	0.00	93,087.46
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	5,089.00	1,061.54	0.00	0.00	0.00	0.00	0.00	6,150.54
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						0.00		0.00
<b>Total Expenditures</b>		85,043.79	14,194.21	0.00	0.00	0.00	0.00	0.00	99,238.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720	0.00							
Sales of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
<b>Total Transfers In</b>	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2012	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
<b>Total Fund Balance, June 30, 2013</b>	2700	0.00							

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

REVENUES		Account Number								
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Total Federal Through State and Local		3200							0.00	
<i>Local:</i>										
Interest on Investments		3431								
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433								
Gifts, Grants, and Bequests		3440								
Other Miscellaneous Local Sources		3495								
Total Local		3400							0.00	
<b>Total Revenues</b>		<b>3000</b>							<b>0.00</b>	
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Personnel Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instructional-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>										0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>										
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
Interfund		3650								
From Permanent Funds		3660								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600							0.00	
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700							0.00	
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>									0.00	
Fund Balance, July 1, 2012		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
<b>Total Fund Balance, June 30, 2013</b>		<b>2700</b>							<b>0.00</b>	

**DISTRICT SCHOOL BOARD OF LEON COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS**  
 For the Fiscal Year Ended June 30, 2013

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<b>REVENUES</b>									
<i>Federal:</i>									
Miscellaneous Federal Direc	3199						1,804,226.02	900,099.64	2,704,325.66
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO & DS Withheld for SBE/COBI Bonds	3322	1,159,093.48							1,159,093.48
SBE/COBI Bond Interest	3326	5,064.15							5,064.15
Racing Commission Funds	3341		223,250.00						223,250.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,164,157.63	223,250.00	0.00	0.00	0.00	0.00	0.00	1,387,407.63
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421					402.17			402.17
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		10.76				404.26	273.71	688.73
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						(992,233.02)		(992,233.02)
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	10.76	0.00	0.00	402.17	(991,828.76)	273.71	(991,142.12)
<b>Total Revenues</b>	<b>3000</b>	<b>1,164,157.63</b>	<b>223,260.76</b>	<b>0.00</b>	<b>0.00</b>	<b>402.17</b>	<b>812,397.26</b>	<b>900,373.35</b>	<b>3,100,591.17</b>
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principa	710	905,000.00	150,000.00	1,120,000.00			12,507,000.00		14,682,000.00
Interest	720	278,237.50	12,196.44	78,775.20			5,489,625.27	900,099.64	6,758,934.05
Dues and Fees	730	13,392.64				40,253.10	12,250.00	1,750.00	67,645.74
Miscellaneous	790								0.00
<b>Total Expenditures</b>		<b>1,196,630.14</b>	<b>162,196.44</b>	<b>1,198,775.20</b>	<b>0.00</b>	<b>40,253.10</b>	<b>18,008,875.27</b>	<b>901,849.64</b>	<b>21,508,579.79</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(32,472.51)</b>	<b>61,064.32</b>	<b>(1,198,775.20)</b>	<b>0.00</b>	<b>(39,850.93)</b>	<b>(17,196,478.01)</b>	<b>(1,476.29)</b>	<b>(18,407,988.62)</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmtns (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630			1,198,775.20			10,451,411.52	1,095,697.06	12,745,883.78
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	1,198,775.20	0.00	0.00	10,451,411.52	1,095,697.06	12,745,883.78
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>1,198,775.20</b>	<b>0.00</b>	<b>0.00</b>	<b>10,451,411.52</b>	<b>1,095,697.06</b>	<b>12,745,883.78</b>
<b>Net Change in Fund Balances</b>		<b>(32,472.51)</b>	<b>61,064.32</b>	<b>0.00</b>	<b>0.00</b>	<b>(39,850.93)</b>	<b>(6,745,066.49)</b>	<b>1,094,220.77</b>	<b>(5,662,104.84)</b>
Fund Balances, July 1, 2012	2800	166,879.81	687,619.86	2,564.27		210,735.57	18,597,190.99	1,093,987.11	20,758,977.61
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	134,407.30	748,684.18	2,564.27		170,884.64	11,852,124.50	2,188,207.88	15,096,872.77
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740				0.00				0.00
Unassigned Fund Balance	2750								0.00
<b>Total Fund Balances, June 30, 2013</b>	<b>2700</b>	<b>134,407.30</b>	<b>748,684.18</b>	<b>2,564.27</b>	<b>0.00</b>	<b>170,884.64</b>	<b>11,852,124.50</b>	<b>2,188,207.88</b>	<b>15,096,872.77</b>

**DISTRICT SCHOOL BOARD OF LEON COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS**  
 For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15, F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						175,579.55					175,579.55
Interest on Undistributed CO&DS	3325						12,055.44					12,055.44
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program Act	3393											0.00
Effort Index Grants	3394											0.00
Smart Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397				413,675.00							413,675.00
Other Miscellaneous State Revenues	3399											0.00
<b>Total State Sources</b>	<b>3300</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>413,675.00</b>	<b>0.00</b>	<b>187,634.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>601,309.99</b>
<i>Local:</i>												
District Local Capital Improvement Tax	3413							21,201,113.80				21,201,113.80
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									16,806,835.45		16,806,835.45
Tax Redemptions	3421							48,759.46				48,759.46
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431			1,979.77				14,591.23		119,670.64	5,326.30	141,567.94
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants, and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495											0.00
Impact Fees	3496											0.00
<b>Total Local Sources</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>	<b>1,979.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,264,464.49</b>	<b>0.00</b>	<b>16,926,506.09</b>	<b>5,326.30</b>	<b>38,198,276.65</b>
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>1,979.77</b>	<b>413,675.00</b>	<b>0.00</b>	<b>187,634.99</b>	<b>21,264,464.49</b>	<b>0.00</b>	<b>16,926,506.09</b>	<b>5,326.30</b>	<b>38,799,586.64</b>
<b>EXPENDITURES</b>												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							1,173,714.24		1,038,014.04	12,809,534.86	15,021,263.14
Furniture, Fixtures, and Equipment	640							492,596.95		2,272,485.76	122,435.36	2,887,518.07
Motor Vehicles (Including Buses)	650			3,042,749.50								3,042,749.50
Land	660									43,618.75		43,618.75
Improvements Other Than Buildings	670							163,424.35		1,146,706.14	692,701.04	2,002,831.53
Remodeling and Renovations	680				493.55			1,349,350.00		16,561,706.03	96.73	17,911,646.31
Computer Software	690							840.00		659,155.16		659,995.16
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730											0.00
Miscellaneous	790											0.00
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>3,042,749.50</b>	<b>493.55</b>	<b>0.00</b>	<b>0.00</b>	<b>3,179,925.54</b>	<b>0.00</b>	<b>21,721,685.88</b>	<b>13,624,767.99</b>	<b>41,569,622.46</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>(3,040,769.73)</b>	<b>413,181.45</b>	<b>0.00</b>	<b>187,634.99</b>	<b>18,084,538.95</b>	<b>0.00</b>	<b>(4,795,179.79)</b>	<b>(13,619,441.69)</b>	<b>(2,770,035.82)</b>

**DISTRICT SCHOOL BOARD OF LEON COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)**  
 For the Fiscal Year Ended June 30, 2013

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>	Account Number	Capital Outlay Bond Issues (COBI) <b>310</b>	Special Act Bonds <b>320</b>	Section 1011.14 & 1011.15 F.S. Loans <b>330</b>	Public Education Capital Outlay (PECO) <b>340</b>	District Bonds <b>350</b>	Capital Outlay and Debt Service Program <b>360</b>	Nonvoted Cap. Improvement Section 1011.71(2) F.S. <b>370</b>	Voted Capital Improvement <b>380</b>	Other Capital Projects <b>390</b>	ARRA Economic Stimulus Capital Projects <b>399</b>	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
<i>Transfers In:</i>												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910				(415,538.86)			(4,012,156.83)				(4,427,695.69)
To Debt Service Funds	920							(12,745,883.78)				(12,745,883.78)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(415,538.86)	0.00	0.00	(16,758,040.61)	0.00	0.00	0.00	(17,173,579.47)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	(415,538.86)	0.00	0.00	(16,758,040.61)	0.00	0.00	0.00	(17,173,579.47)
<b>Net Change in Fund Balances</b>		0.00	0.00	(3,040,769.73)	(2,357.41)	0.00	187,634.99	1,326,498.34	0.00	(4,795,179.79)	(13,619,441.69)	(19,943,615.29)
Fund Balances, July 1, 2012	2800			3,391,643.33	13,950.41		183,519.10	3,373,353.78	0.00	27,073,573.68	15,300,165.00	54,236,205.30
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720			342,211.50	11,593.00			3,769,529.94		14,985,752.87	1,680,532.73	20,789,620.04
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740			8,662.10			371,154.09	5,830,322.18		7,292,641.02	190.58	13,502,969.97
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2013	2700	0.00	0.00	350,873.60	11,593.00	0.00	371,154.09	9,599,852.12	0.00	22,278,393.89	1,680,723.31	34,292,590.01

**DISTRICT SCHOOL BOARD OF LEON COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND**  
 For the Fiscal Year Ended June 30, 2013

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
<b>Total Revenues</b>		3000	0.00							
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Personnel Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instructional-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710								0.00
Interest		720								0.00
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>										0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>										
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
<b>Total Transfers In</b>		3600								0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
<b>Total Transfers Out</b>		9700								0.00
<b>Total Other Financing Sources (Uses)</b>										0.00
<b>Net Change in Fund Balance</b>										0.00
Fund Balance, July 1, 2012		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
<b>Total Fund Balance, June 30, 2013</b>		2700								0.00

OPERATING REVENUES	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
Charges for Services	3481						24,883.00		24,883.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	24,883.00	0.00	24,883.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300						3,525.70		3,525.70
Energy Services	400								0.00
Materials and Supplies	500						3,295.48		3,295.48
Capital Outlay	600						200.00		200.00
Other	700						1,824.00		1,824.00
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	8,845.18	0.00	8,845.18
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	16,037.82	0.00	16,037.82
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431						111.97		111.97
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	111.97	0.00	111.97
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	16,149.79	0.00	16,149.79
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	16,149.79	0.00	16,149.79
Net Position, July 1, 2012	2880						79,016.66		79,016.66
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780						95,166.45		95,166.45

**DISTRICT SCHOOL BOARD OF LEON COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS**  
 For the Fiscal Year Ended June 30, 2013

<b>OPERATING REVENUES</b>	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2012	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780								0.00



**DISTRICT SCHOOL BOARD OF LEON COUNTY**  
**SCHOOL INTERNAL FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
 June 30, 2013

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

<b>ASSETS</b>	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	3,776,687.71	11,435,702.90	11,630,094.72	3,582,295.89
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
<b>Total Assets</b>		3,776,687.71	11,435,702.90	11,630,094.72	3,582,295.89
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Due to Budgetary Funds	2161	256,503.57	7,601.96		264,105.53
Internal Accounts Payable	2290	3,520,184.14		201,993.78	3,318,190.36
<b>Total Liabilities</b>		3,776,687.71	7,601.96	201,993.78	3,582,295.89

**DISTRICT SCHOOL BOARD OF LEON COUNTY**  
**SCHEDULE OF LONG-TERM LIABILITIES**  
 June 30, 2013

	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310	4,480,000.00		4,480,000.00	1,120,000.00	1,120,000.00		
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	5,321,188.00		5,321,188.00	905,000.00	955,000.00		
District Bonds Payable	2322	160,000.00		160,000.00	150,000.00	160,000.00		
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00	7,485,000.00			
Total Bonds Payable	2320	5,481,188.00	0.00	5,481,188.00	8,540,000.00	1,115,000.00	0.00	0.00
Liability for Compensated Absences	2330	28,766,523.00		28,766,523.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	72,228,786.00		72,228,786.00	3,710,000.00	3,850,000.00		
Qualified Zone Academy Bonds (QZAB) Payable	2342	50,954,140.00		50,954,140.00	1,312,000.00	1,312,000.00		
Qualified School Construction Bonds (QSCB) Payable	2343	18,597,100.00		18,597,100.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	141,780,026.00	0.00	141,780,026.00	5,022,000.00	5,162,000.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	5,450,235.00		5,450,235.00				
Other Post-Employment Benefits Liability	2360	13,778,386.00		13,778,386.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
<b>Total Long-Term Liabilities</b>		199,736,358.00	0.00	199,736,358.00	14,682,000.00	7,397,000.00	0.00	0.00

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

**REPORT OF EXPENDITURES AND AVAILABLE FUNDS**

For the Fiscal Year Ended June 30, 2013

Exhibit K-13

DOE Page 23

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740	2,849,450.83		35,972,358.00	36,487,815.98		2,333,992.85
Class Size Reduction Capital Outlay (3396)	91050	0.00		0.00			
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800	926,293.89		1,549,254.00	1,876,559.89		598,988.00
Excellent Teaching (3363)	90570	396.35		0.00			396.35
Florida Teachers Lead Program (FEFP Earmark)	97580	0.00		403,192.00	401,876.00		1,316.00
Instructional Materials (FEFP Earmark) [1]	90880	2,657,191.31		2,404,635.00	1,970,072.47		3,091,753.84
Library Media (FEFP Earmark) [1]	90881	0.00		145,474.00	0.00		145,474.00
Preschool Projects (3372)	97950	71,901.04		88,955.30	122,121.34		38,735.00
Public School Technology	90320	0.00					
Safe Schools (FEFP Earmark) [2]	90803	0.00		991,876.00	712,518.23	46,685.97	232,671.80
Salary Bonus Outstanding Teachers in D and F Schools	94030	8,107.67			0.00		8,107.67
School Recognition Funds (3361)	92040	145,717.53		2,017,602.00	1,963,444.19		199,875.34
Supplemental Academic Instruction (FEFP Earmark) [5]	91280	1,679,259.06		9,140,513.00	9,962,696.16		857,075.90
Teacher Recruitment and Retention	93460	113,214.48			882.83		112,331.65
Teacher Training	91290	0.00					
Student Transportation (FEFP Earmark)	90830	0.00		5,029,815.00	5,029,815.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	213,969.93		485,509.71	470,563.99		228,915.65
Voluntary Prekindergarten - Summer Program (3371)	96441	84,765.90		39,873.16	65,038.15		59,600.91

[1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."

[2] Combine all programs funded from the Safe Schools allocation under one line, "Safe Schools."

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

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

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

**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**

For the Fiscal Year Ended June 30, 2013

Exhibit K-14

DOE Page 24

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>ENERGY EXPENDITURES:</b>						
Natural Gas	411		6,827.83			6,827.83
Bottled Gas	421	36,416.26	257.39			36,673.65
Electricity	430	5,759,540.96	58,359.34			5,817,900.30
Heating Oil	440	5,531.28				5,531.28
<b>Total</b>		5,801,488.50	65,444.56	0.00	0.00	5,866,933.06
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:</b>						
Compressed Natural Gas	412	301,498.75				301,498.75
Liquefied Petroleum Gas	422					0.00
Gasoline	450	32,888.93				32,888.93
Diesel Fuel	460	1,231,966.00				1,231,966.00
Oil and Grease	540					0.00
<b>Total</b>		1,566,353.68		0.00	0.00	1,566,353.68

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651				3,042,749.50	3,042,749.50
<b>EXPENDITURES FOR AUDIOVISUAL MATERIALS:</b>						
Audiovisual Materials	621	23,155.23				23,155.23

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
Subrecipient awards up to \$25,000	311		0.00			0.00
Subrecipient awards greater than \$25,000	312		0.00			0.00
Subrecipient awards up to \$25,000	391		0.00			0.00
Subrecipient awards greater than \$25,000	392		0.00			0.00

	Sub-Object	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	17,739.04
Food	570	4,913,671.16
Commodities	580	595,559.65

**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**

For the Fiscal Year Ended June 30, 2013

Exhibit K-14

DOE Page 25

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Teacher Salaries</b>					
Basic Programs 101, 102, and 103 (Function 5100)	120	61,983,731.00	1,226,193.00	28,208.00	63,238,132.00
Basic Programs 101, 102, and 103 (Function 5100)	140				0.00
Basic Programs 101, 102, and 103 (Function 5100)	750	1,397,888.00	55,173.00	74.00	1,453,135.00
<b>Total Basic Program Salaries</b>		63,381,619.00	1,281,366.00	28,282.00	64,691,267.00
Other Programs 130 (ESOL) (Function 5100)	120	684,335.00	14,825.00	56.00	699,216.00
Other Programs 130 (ESOL) (Function 5100)	140	0.00			0.00
Other Programs 130 (ESOL) (Function 5100)	750	17,301.00	683.00	1.00	17,985.00
<b>Total Other Program Salaries</b>		701,636.00	15,508.00	57.00	717,201.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	23,541,247.00	259,835.00	6,494.00	23,807,576.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	244,776.00	64.00		244,840.00
<b>Total ESE Program Salaries</b>		23,786,023.00	259,899.00	6,494.00	24,052,416.00
Career Program 300 (Function 5300)	120	1,099,697.00	4,088.00		1,103,785.00
Career Program 300 (Function 5300)	140			7,867.00	7,867.00
Career Program 300 (Function 5300)	750	31.00	9.00		40.00
<b>Total Career Program Salaries</b>		1,099,728.00	4,097.00	7,867.00	1,111,692.00
<b>TOTAL</b>		88,969,006.00	1,560,870.00	42,700.00	90,572,576.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Textbooks (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	2,258,444.32	105,945.39		2,364,389.71

ESE 348

**SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION**

For the Fiscal Year Ended June 30, 2013

<b>CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES</b>	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
<i>Instruction:</i>								
Basic Instruction	5100	46,685.97						46,685.97
Exceptional Instruction	5200							0.00
Career Education Instruction	5300							0.00
Adult General Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
<b>Total Flexible Spending Instructional Expenditures</b>	5000	46,685.97	0.00	0.00	0.00	0.00	0.00	46,685.97

<b>Charter School Distributions - Object 390</b> (Distributions to charter schools are used in federal reporting)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	9,713,234.32
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	317,117.26
Federal Economic Stimulus Special Revenue Funds	390	
<b>Total Charter School Distributions</b>		10,030,351.58

<b>LIFELONG LEARNING:</b> (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	787,351.32
Other Federal Programs Special Revenue Fund	5900	246,846.71
Federal Economic Stimulus Special Revenue Funds	5900	
<b>Total:</b>	5900	1,034,198.03

<b>MEDICAID EXPENDITURE REPORT</b> (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013
Earnings, Expenditures, and Carryforward Amounts:	1,831,179.32	1,207,102.19	1,119,971.83	1,918,309.68
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			17,535.88	
School Nurses and Health Care Services			1,099,182.44	
Occupational Therapy, Physical Therapy, and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other			3,253.51	
Total Expenditures			1,119,971.83	

**DISTRICT SCHOOL BOARD OF LEON COUNTY  
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM**  
For the Fiscal Year Ended June 30, 2013

**Supplemental Schedule - Fund 100**

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten Instruction	5500	354,022.94	121,348.44			595.55		52,937.47	528,904.40
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			713.10		1,328.34			2,041.44
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600	3,435,608.97	1,129,998.38	737,634.36	84,656.43	6,032,610.43	222,138.95	217,031.09	11,859,678.61
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900					1,156.30			1,156.30
Maintenance of Plant	8100			3,500.00					3,500.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		3,789,631.91	1,251,346.82	741,847.46	84,656.43	6,035,690.62	222,138.95	269,968.56	12,395,280.75

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