Office of the Controller

Connie Pou, C.PA Controller Suite 664 Tel. 995-2001

Daisy Naya, C.PA Assistant Controller General Accounting Suite 664 Tel. 995-2001

Odalis Garces Executive Director Payroll Department Suite 614 Tel, 995-2301

Eric F. Ojeda Director II Accounts Payable Dept. Suite 602 Tel. 995-2611



Mr. Jose F. Montes de Oca DATE: September 19, 2011 Chief Auditor Office of Management and Compliance Audits MEMO: CP-031

Connie Pou, CPA Controller

SUBJECT: ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2011

We are providing you with a copy of the Annual Financial Report and the Florida Education Finance Program Cost Report for the fiscal year ended June 30, 2011 that was approved by the School Board at the September 7, 2011 meeting.

State Board of Education Administrative Rule 6A-1-0071(2) requires School Board approval of the Annual Financial Report before submittal to the Florida Department of Education.

If you need further information, please do not hesitate to contact me at 305-995-2001.

CP:as

TO:

FROM:

Attachment

Dr. Richard H. Hinds CC:



MIAMI-DADE COUNTY PUBLIC SCHOOLS

Annual Financial Report Fiscal Year Ended June 30, 2011



Financial Services Office of the Controller

Board Meeting of September 7, 2011 Board item: E-1



The School Board of Miami-Dade County, Florida

Ms. Perla Tabares Hantman, Chair Dr. Lawrence S. Feldman, Vice Chair Dr. Dorothy Bendross-Mindingall Mr. Carlos L. Curbelo Mr. Renier Diaz de la Portilla Dr. Wilbert "Tee" Holloway Dr. Martin Karp Dr. Marta Pérez Ms. Raquel A. Regalado

Superintendent of Schools

Mr. Alberto M. Carvalho



FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)/ REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY For the Fiscal Year Ended June 30, 2011

Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Suite 824 Tallahassee, FL 32399-0400

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Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Suite 824 Tallahassee, FL 32399-0400

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MIAMI-DADE COUNTY PUBLIC SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) JUNE 30, 2011

The Management's Discussion and Analysis (MD&A) of Miami-Dade County Public Schools (the District) is intended to provide an overview of the District's financial position and changes in financial position for the fiscal year ended June 30, 2011.

Since the focus of the Management's Discussion and Analysis (MD&A) is on the current year activities, resulting changes and currently known facts, it should be read in conjunction with the District's financial statements, including the accompanying notes. Additionally, as a required part of the MD&A, comparative information for the current year and the prior year is presented for financial analysis to enhance the understanding of the District's financial performance.

Financial Highlights

At June 30, 2011, the General Fund had a total fund balance of \$221.7 million, representing an increase of \$90 million or 68% from the previous year. This increase reflects the District's commitment to be fiscally sound by exercising prudent fiscal management to preserve fund balance in spite of declining revenues.

During the fiscal year, the District was awarded \$73 million as part of the Race to the Top (RTTT) Grant funded by the ED Recovery Act as part of the American Recovery and Reinvestment Act of 2009. RTTT is a \$4.35 billion United States Department of Education program designed to spur reforms in state and local districts K-12 education.

As part of the Education Jobs Fund (ED Jobs Fund), a new Federal program was created on August 10, 2010 to provide funding assistance to states to save or create education jobs for the 2010-11 school year through September 30, 2012. The District received in ED Jobs Fund grant awards of \$72.9 million.

The District also received \$122.1 million in State Fiscal Stabilization Funds and \$84.4 million in Federal Economic Stimulus Funds for Title I, Part A and IDEA, Part B as part of the American Recovery and Reinvestment Act of 2009. Receipt of the stimulus funds allowed the District to maintain programs that serve the educational needs of the students of Miami-Dade County and avert layoffs. These funds sunset on June 30, 2011 with the exception of Title I and IDEA that will sunset September 30, 2011.

The District issued \$139.1 million Series 2011A, Certificates of Participation refinancing the Series 2003B Certificates of Participation, which had a mandatory put on May 1, 2011. In addition, the District partially advance refunded the Series, 2007A, 2007B, & 2009B by issuing \$137.7 million of Series 2011B, Certificates of Participations. Under both Series, the principal and interest obligations in fiscal years 2011, 2012, and 2013 on the refunded bonds were refinanced to mature in fiscal years 2029 through 2032, resulting in cash flow savings of \$27.7 million in fiscal year 2011, \$50.0 million in fiscal year 2012, and \$59.8 million in fiscal year 2013, totaling \$137.5 million. The restructuring of the District Certificate of Participation lease payments provided structural balance to the district's capital budget in coordination with strategic reductions in facilities and maintenance services that salvage core essential maintenance services.

Both Moody's Investor Services and Standard & Poor's maintained the District's stable outlook and cited the District's track record and demonstrated willingness to adjust budgets to maintain or enhance financial strengths.

USING THIS ANNUAL FINANCIAL REPORT

This annual financial report is comprised of different sections. The following graphic is provided to facilitate the understanding of the format and its components:



OVERVIEW OF THE FINANCIAL STATEMENTS

The District's Annual Financial Report consists of a series of financial statements and accompanying notes, with the primary focus being on the District as a whole. The Statement of Net Assets and the Statement of Activities are government-wide financial statements that provide both short-term and long-term information about the District's overall financial status. The fund financial statements report the District's operations in more detail by providing information as to how services are financed in the short-term, as well as the remaining available resources for future spending. Additionally, the fund financial statements focus on Major Funds rather than fund types. The proprietary fund statements offer short-term and long-term financial information about the activities of the District as it relates to the group health insurance program. The remaining statements, the Fiduciary Funds Statements, provide financial information for those activities in which the District acts solely as a trustee or agent for the benefit of others. The accompanying notes provide essential information that is not disclosed on the face of the financial statements. Consequently, the notes are an integral part of the basic financial statements.

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities - Most of the activities of the District are reported in these statements, including instruction, instructional support services, operations and maintenance, school administration, general administration, pupil transportation, and food service. Additionally, all state and federal grants, as well as capital and debt financing activities are reported here.

The Statement of Net Assets and the Statement of Activities present a view of the District's financial operations as a whole, reflect all financial transactions and provide information helpful in determining whether the District's financial position has improved or deteriorated as a result of the current year's activities. Both of these statements are prepared using the accrual basis of accounting similar to that used by most private-sector companies. The Statement of Net Assets includes all assets and liabilities, both short and long term.

The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid. The two government-wide statements report the District's Net Assets (assets minus liabilities) and the changes that resulted from the District's operations. The relationship between revenues and expenses indicates the District's operating results. Over time, increases and decreases in the District's Net Assets are an indicator of whether the District's financial position is improving or deteriorating. However, as a governmental entity, the District's activities are not geared towards generating profits as are the activities of commercial entities. Other factors, such as the safety of schools and quality of education, must be considered in order to reasonably assess the District's overall performance, particularly because of the limited resources available.

Fund Financial Statements

The District's fund financial statements provide a detailed short-term view of the District's operations, focusing on its most significant or "major" funds. Certain funds are required by law while others are created by legal agreements, such as bond covenants. The District establishes other funds to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. The District has three kinds of funds - governmental funds, proprietary funds and fiduciary funds.

Governmental Funds - The accounting for most of the District's basic services is included in the governmental funds. The measurement focus and basis of accounting continue to be reported using the modified accrual basis of accounting, which measures inflows and outflows of current financial resources and the remaining balances at year-end that are available for spending. Furthermore, under this basis of accounting, changes in net spendable assets normally are recognized only to the extent that they are expected to have a near-term impact. Inflows of financial resources are recognized only if they are available to liquidate liabilities of the current period. Similarly, future outflows are typically recognized only if they represent a depletion of current financial resources. The District's major governmental funds are the General Fund, Federal Economic Stimulus Funds, American Recovery and Reinvestment Act (ARRA) Economic Stimulus Debt Service Fund, Capital Improvement-Local Optional Millage Levy (LOML) Funds, Other Capital Projects Funds, and American Recovery and Reinvestment Act (ARRA) Economic Stimulus Debt Service Fund, reported between the fund statements and the government-wide financial statements are explained in the reconciliations provided on District Pages 5 and 7.

Proprietary Funds - The District maintains an Internal Service Fund as its only proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses the internal service fund to report the activities of the group health self-insurance program. Since these services predominantly benefit governmental rather than business-type functions, the internal service fund has been included within governmental activities in the government-wide financial statements. The District's proprietary fund activity is reported in the Statement of Net Assets, the Statement of Revenues Expenses and Changes in Fund Net Assets, and the Statement of Cash Flows - Proprietary Funds on District Pages 37 through 39.

Fiduciary Funds - The District is the trustee, or fiduciary, for resources held for the benefit of others, such as the student activities fund and the pension trust fund. The District's fiduciary activities are reported in the Statement of Fiduciary Net Assets on District Page 11 and the Statement of Changes in Fiduciary Net Assets on District Page 12. The resources accounted for in these funds are excluded from the government-wide financial statements because these funds are not available to finance the District's operations. Consequently, the District is responsible for ensuring that these resources are used only for their intended purpose.

Notes to the Financial Statements

The notes provide disclosures and additional information that are essential to a full understanding of the financial information presented in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also provides certain required supplementary information, as well as combining and individual fund statements and schedules beginning on District Page 22.

Component Units

The discretely presented component units included in this report consist of the Foundation for New Education Initiatives, Inc., and those Charter Schools that meet the criteria as set forth by the Florida Department of Education. Please refer to Note 19.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Assets

The following table provides a comparative analysis of the District's Net Assets for the fiscal years ended June 30, 2011 and 2010.

			in milli	ons)				
Categories		2010/11		2009/10		Difference Increase (Decrease)	% Increase (Decrease)	
Current and Other Assets Capital Assets, Net	\$	959.5 4,804.6	\$	1,125.3 4,856.9	\$	(165.8) (52.3)	(14.7) (1.1)	% %
Total Assets	\$	5,764.1	\$	5,982.2	\$	(218.1)	(3.6)	%
Current Liabilities Long-term Liabilities	\$	489.4 3,587.8	\$	588.7 3,688.3	\$	(99.3) (100.5)	(16.9) (2.7)	% %
Total Liabilities	\$	4,077.2	\$	4,277.0	\$	(199.8)	(4.7)	%
Net Assets Invested in Capital Assets, Net of Related Debt	\$	1,675.9	giving	1,830.1	\$	(154.2)	(8.4)	%
Restricted Unrestricted (deficit)	Φ	179.3 (168.3)	P	109.0 (233.9)	φ	(154.2) 70.3 65.6	(8.4) 64.5 28.0	% %
Total Net Assets	\$	1,686.9	\$	1,705.2	\$	(18.3)	(1.1)	%

CONDENSED STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES June 30, 2011 and 2010 (\$ in millions)

The District's net assets totaled \$1.7 billion. Most of this amount represents the District's investment in capital assets (land, buildings, furniture, fixtures & equipment), net of depreciation and less any outstanding debt used to construct or acquire those assets. Restricted net assets in the amount of \$179.3 million are reported separately to show legal constraints, from debt covenants and enabling legislation. The \$(168.3) million unrestricted deficit in net assets reflects the shortfall the District would face in the event



it would have to liquidate today all of its non-capital liabilities, including insurance claims payable, compensated absences, and other post employment benefits, at June 30, 2011. A deficit in unrestricted net assets should not be considered, solely, as evidence of economic financial difficulties, but rather as a result of different measurement focuses; long term compared to short term perspectives.

With the implementation of GASB Statement No. 34, the District is required to include all of its capital assets, net of accumulated depreciation, and of related debt, as well as all of its long term liabilities. Consequently, these long term considerations have a significant impact on the resulting Net Assets.

Statement of Activities

The following table summarizes the changes in the District's Net Assets from its activities for the fiscal years ended June 30, 2011 and 2010.

			VERNMENTAL A ne 30, 2011 and 2 ons)	-	TIES		
Revenues		2010/11	2009/10	In	fference icrease ecrease)	% Increase (Decrease)	
Program Revenues:							
Charges for Services	\$	59.8	62.8	\$	(3.0)	(4.8)	%
Operating Grants & Contributions		120.2	111.9		8.3	7.4	%
Capital Grants & Contributions		50.9	40.5		10.4	25.7	%
Total Program Revenues		230.9	215.2		15.7	7.3	%
General Revenues:							
Ad Valorem Taxes		1,582.7	1,766.5		(183.8)	(10.4)	%
Grants & Contributions Not							
Restricted to Specific Programs		1,677.3	1,466.5		210.8	14.4	%
Investment Earnings		6.1	6.8		(0.7)	(10.3)	%
Miscellaneous Revenues		41.7 ^{DE}	19.1		22.6	118.3	%
Total General Revenues	_	3,307.8	3,258.9		48.9	1.5	%
Total Revenues		3,538.7	3,474.1		64.6	1.9	%
Expenses							
Instructional Services		2,016.8	1,933.4		83.4	4.3	%
Instructional Support Services		287.5	315.0		(27.5)	(8.7)	%
Pupil Transportation		83.9	84.5		(0.6)	(0.7)	%
Operations & Maintenance of Plant		351.5	372.9		(21.4)	(5.7)	%
Food Service		140.6	134.8		5.8	4.3	%
School Administration		165.6	166.1		(0.5)	(0.3)	%
General Administration		12.6	13.0		(0.4)	(3.1)	%
Business/Central Services		66.4	68.5		(2.1)	(3.1)	%
Facilities Acquisition and Construction		103.6	84.1		19.5	23.2	%
Administrative Technology Services		2.4	1.0		1.4	140.0	%
Interest on Long-Term Debt		140.1	148.2		(8.1)	(5.5)	%
Community Services		33.2	32.9		0.3	0.9	%
Unallocated Depreciation		152.8	133.0		19.8	14.9	%
Total Expenses		3,557.0	3,487.4		69.6	2.0	%
Increase (Decrease) in Net Assets		(18.3)	(13.3)		(5.0)	(37.6)	%
Net Assets Beginning, as restated		1,705.2	1,718.5		(13.3)	(0.8)	%
Net Assets Ending	\$	1,686.9	1,705.2	\$	(18.3)	(1.1)	%

The District's total assets were \$5.8 million and total liabilities were \$4.1 million as of June 30, 2011. During fiscal year 2010-11 revenues declined from the previous fiscal year primarily due to the economic recession. As a result, the District implemented policies that significantly reduced expenses.

Governmental Activities



The Statement of Activities reports gross expenses, offsetting program revenues and the resulting net expense (cost) by functions for the current year. The net cost of each of the District's functions represents the expenses that must be subsidized by general revenues, including tax dollars. As reflected in the Statement of Activities, total expenses for governmental activities totaled \$3,404.2 million, excluding unallocated depreciation expense, of which \$230.9 million were financed by charges for services and other program revenues. The resulting net costs of \$3,173.3 million, excluding unallocated depreciation expense, were financed primarily by FEFP dollars and property taxes.

The table below, presents a comparative analysis of the cost and the net cost of each of the District's functions: School Level Services include Instruction, Student Services (counselors, psychologists, and visiting teachers), Transportation, Custodial and Maintenance (including utilities), School Administration and Community Services; Instructional Support Services include Curriculum Development and Staff Training; Business/Central Services include Accounting, Budget, Payroll, Accounts Payable, Cash and Debt Management, Purchasing, Personnel, Data Processing, Risk Management, and Warehousing; General Administration; and Facilities Acquisition & Construction.

	(\$ in mil	lions	5)				
	. WAR		DE COUNT		Difference Increase	% Increase	
	2010/11		2009/10		(Decrease)	(Decrease)	
\$	2,791.5	\$	2,724.6	\$	66.9	2.5	%
	287.5		315.0		(27.5)	(8.7)	%
	209.0		217.7		(8.7)	(4.0)	%
	12.6		13.0		(0.4)	(3.1)	%
-	103.6	_	84.1		19.5	23.2	%
\$	3,404.2	\$	3,354.4	\$	49.8	1.5	%
\$	2,583.0	\$	2,530.2	\$	52.8	2.1	%
	287.5		315.0		(27.5)	(8.7)	%
	195.5		204.2		(8.7)	(4.3)	%
	12.6		13.0		(0.4)	(3.1)	%
-	94.7	_	76.8		17.9	23.3	%
\$	3,173.3	\$	3,139.2	\$	34.1	1.1	%
	\$ \$	2010/11 \$ 2,791.5 287.5 209.0 12.6 103.6 \$ 3,404.2 \$ 2,583.0 287.5 195.5 12.6 94.7	2010/11 \$ 2,791.5 \$ 287.5 209.0 12.6 103.6 \$ 3,404.2 \$ \$ 2,583.0 \$ 287.5 195.5 12.6 94.7	\$ 2,791.5 \$ 2,724.6 287.5 315.0 209.0 217.7 12.6 13.0 103.6 84.1 \$ 3,404.2 \$ 3,404.2 \$ 3,354.4 \$ 2,583.0 \$ 2,530.2 287.5 315.0 195.5 204.2 12.6 13.0 94.7 76.8	2010/11 2009/10 \$ 2,791.5 \$ 2,724.6 \$ 287.5 315.0 209.0 217.7 12.6 13.0 103.6 84.1 \$ \$ 3,354.4 \$ \$ 2,583.0 \$ 2,530.2 \$ 287.5 315.0 \$ 2,530.2 \$ 287.5 315.0 \$ 2,530.2 \$ 287.5 204.2 \$ \$ \$ 287.5 204.2 \$ \$ \$ 94.7 76.8 \$ \$ \$	2010/11 2009/10 Difference Increase (Decrease) \$ 2,791.5 \$ 2,724.6 \$ 66.9 287.5 315.0 (27.5) 209.0 217.7 (8.7) 12.6 13.0 (0.4) 103.6 84.1 19.5 \$ 2,583.0 \$ 2,530.2 \$ 52.8 287.5 315.0 (27.5) 103.6 84.1 19.5 \$ 2,583.0 \$ 2,530.2 \$ 52.8 287.5 315.0 (27.5) 195.5 204.2 (8.7) 12.6 13.0 (0.4) 94.7 76.8 17.9	2010/11 2009/10 Difference Increase (Decrease) % Increase (Decrease) \$ 2,791.5 \$ 2,724.6 \$ 66.9 2.5 287.5 315.0 (27.5) (8.7) 209.0 217.7 (8.7) (4.0) 12.6 13.0 (0.4) (3.1) 103.6 84.1 19.5 23.2 \$ 3,404.2 \$ 3,354.4 \$ 49.8 1.5 \$ 2,583.0 \$ 2,530.2 \$ 52.8 2.1 195.5 204.2 (8.7) (4.3) 195.5 204.2 (8.7) (4.3) 12.6 13.0 (0.4) (3.1) 94.7 76.8 17.9 23.3

NET COST OF GOVERNMENTAL ACTIVITIES For Fiscal Years Ended June 30, 2011 and 2010 (\$ in millions)

* Excluding unallocated depreciation expense

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. Financial information is presented separately in the Balance Sheet, and in the Statement of Revenues, Expenditures, and Changes in Fund Balances for the District's major funds: General Fund, Federal Economic Stimulus Funds, ARRA Economic Stimulus Debt Service Fund, Capital Improvement-Local Optional Millage Levy (LOML) Funds, Other Capital Projects Funds, and ARRA Economic Stimulus Capital Projects Funds. Financial information for the non-major governmental funds is aggregated and presented in a single column. Individual fund data for each of the non-major governmental funds is presented in the combining statements beginning on District Page 22.

GENERAL FUND

The General Fund is the primary operating fund for the District. Presented below is an overall analysis of the General Fund as compared to the prior year.

	 or Fiscal Year	s 201	AL FUND ACTI 0/11 and 2009/ sands)				
Categories	2010/11		2009/10	Ir	fference ncrease ecrease)	% Increas (Decreas	-
Revenue	\$ 2,428,178	\$	2,381,679	\$	46,499	2.0	%
Other Financing Sources	153,778		175,122		(21,344)	(12.2)	%
Beginning Fund Balance	131,732		81,223		50,509	62.2	%
Total	\$ 2,713,688	\$	2,638,024	\$	75,664	2.9	%
Expenditures Ending Fund Balance	\$ 2,491,976 221,712	\$	2,506,292 131,732	\$	(14,316) 89.980	(0.6) 68.3	% %
Total	\$ 2,713,688	\$	2,638,024	\$	75,664	2.9	%

The General Fund is the chief operating fund of the District. Revenues increased by \$46.5 million or 2.0% from the prior year.

Expenditures decreased by \$(14.3) million or (0.6)%. The most significant decrease was in salaries resulting from the continued efforts of the administration to reduce costs by creating efficiencies and the ability to fund programs with monies received from the Federal Economic Stimulus Funds including the Education Jobs Funds.

Ending Fund Balance increased by \$90 million or 68% primarily as a result of the administration's resolve to bring financial stability to the District and the flexibility provided by the receipt of Federal Economic Stimulus Funds.



GENERAL FUND (continued)

Revenues By Source

Revenues - Overall revenues increased by \$46.5 million or 2.0% as follows:

		For F	iscal	ENUES BY S Years 2010/1 (\$ in thousan	1 and	—		
Federal State	Sources	2010/11		2009/10	_	Difference Increase Decrease)	% Increas (Decrea	
	Federal	\$ 16,507	\$	18,327	\$	(1,820)	(9.9)	%
	State	1,112,587		950,422		162,165	17.1	%
	Local	1,299,084		1,412,930		(113,846)	(8.1)	%
	Total	\$ 2,428,178	\$	2,381,679	\$	46,499	2.0	%

Federal sources decreased by \$(1.8) million or (9.9)%.

State sources increased by \$162.2 million or 17.1% from the prior year. The increase in state funding was primarily due to an increase in state dollars as a result of a reduction in the Required Local Effort and an increase in student population.

Local sources decreased by \$(113.8) million or (8.1)%. This decrease was primarily a result of a reduction in the collection of property taxes due to the real estate market decline together with reductions in overall local revenues.

Expenditures By Function

Expenditures - Overall expenditures decreased by \$(14.3) million or (0.6)% as follows:

EXPENDITURES BY FUNCTION For Fiscal Years 2010/11 and 2009/10 (\$ in thousands) Difference % Increase Increase 2010/11 **Functions** 2009/10 (Decrease) (Decrease) School Level Services \$ 2.354.006 \$ 2.370.217 \$ (16, 211)(0.7)% Instructional Support Services 55,181 53,242 1,939 3.6 % Business Services/ Central Adm. 67,682 68,438 (756)(1.1)% School Board (303)6,212 6,515 (4.7)% chool Level School Board **General Administration** 6,311 6,364 (53)(0.8)% neral Adm Facilities & Other 2,584 1,068 70.4 1,516 Capital Outlay % Total \$ 2,491,976 \$ 2,506,292 \$ (14,316) (0.6) %

Salaries and fringe benefits represent the most significant expenditures of the District specifically as it relates to school level expenditures. During the 2010-11 fiscal year, the administration continued its efforts to meet the financial challenges by creating efficiencies that reduced administrative salaries, and continued the moratorium on the purchases of items deemed non-essential. Additionally, expenditures were reduced due to the flexibility provided by the Federal Economic Stimulus Funds and the Education Jobs Fund which were established to save jobs and maintain programs that serve the students of our community.

FEDERAL ECONOMIC STIMULUS FUNDS

The American Recovery and Reinvestment Act of 2009 (ARRA) which President Barack Obama signed into law on February 17, 2009 provides approximately \$100 billion for education. The Act, intended to stimulate the economy, creates a historic opportunity to save jobs, support states and school districts, and advance reforms and improvements in key educational areas, such as the instruction of students with disabilities, services for low income students and the stabilization of local school district funding. For the fiscal year ended June 30, 2011, the District received \$122.1 million in State Fiscal Stabilization Funds and \$84.4 million in Federal Economic Stimulus Funds.

During the 2010-11 fiscal year the District received \$72.9 million for The Education Jobs Fund (Ed Jobs). This program was created on August 10, 2010, to provide funding assistance to states in order to save or create education jobs for the 2010-11 school year through September 30, 2012. Additionally, the District was awarded \$73 million in Race to the Top (RTTT) grant. RTTT is a \$4.35 billion United States Department of Education program designed to spur reforms in state and local districts K-12 education.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) ECONOMIC STIMULUS DEBT SERVICE FUND

The American Recovery and Reinvestment Act (ARRA) Economic Stimulus Debt Service Fund was established for Debt Services for American Recovery and Reinvestment Act school construction bonds.

CAPITAL IMPROVEMENT-LOCAL OPTIONAL MILLAGE LEVY (LOML)

Capital Improvement - Local Optional Millage Levy (LOML) funds constitutes the primary source of revenue in the Capital Budget. The Florida Legislature decreased the maximum allowable millage to be used for capital purposes from 1.75 mills to 1.50 mills in the 2009-10 fiscal year with the flexibility of shifting 0.25 mills back to the operating budget. For the 2010-11 fiscal year the District availed itself of 0.5 of the 0.25 mills flexibility provided in the 2009-10 Legislative Session. Total fund balance of \$65.7 million represents a reduction of \$(60.7) million or (48.0)% from the previous year related to the reduction in property tax revenues. The total \$65.7 million fund balance is restricted for capital projects.

OTHER CAPITAL PROJECTS FUNDS

Other Capital Projects Funds, which represent a summarization of all the other capital projects ended the year with a total fund balance of \$82.8 million, a reduction of \$(68.7) million or (45.3)% from the previous year. This decrease is primarily due to the winding down of the District's Capital Program and constraints in the District's debt capacity.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) ECONOMIC STIMULUS CAPITAL PROJECTS FUNDS

The American Recovery and Reinvestment Act of 2009 (the "Act") was issued in order to stimulate economic growth through federal spending in the areas of education, health, and housing and transportation. The Act created two new categories of direct subsidy debt for school Districts: Qualified School Construction Bonds (QSCBs) and Build America Bonds (BABs). Proceeds from the issuance of these bonds are for construction, rehabilitation, or repair of public schools or for the acquisition of land for such facilities.



BUDGETARY HIGHLIGHTS

Most District operations are funded in the General Fund. The majority of the General Fund revenues are distributed to the District through the Florida Education Finance Program (FEFP), which uses formulas to distribute state funds and an amount of local property taxes (i.e., required local effort) established each year by the Florida Legislature. The purpose is to substantially equalize educational funding among the sixty-seven school districts in Florida, irrespective of differences in wealth among the districts.

Each school district retains its local property taxes, which is reported as local revenue. However, the required local effort portion is deducted from the district revenue generated by the State FEFP formulas. The resulting net revenue is reported as state revenue.

Total General Fund revenues and other financing sources during 2010-11 were \$51.6 million less than the adopted budget as follows:

Federal funds were \$1.0 million lower than anticipated due primarily to an decrease in the Medicaid reimbursements of \$1.9 million, a decrease in R.O.T.C. revenue of \$0.2 million, and an increase in federal reimbursement for Community Schools of \$1.1 million.

State funds were \$40.5 million less than the adopted budget primarily due to the elimination of McKay Scholarships \$31.2 million, a decrease in the FEFP funds received due to changes in enrollment of \$7.8 million, transfer of funding for the Excellent Teaching Program in the amount of \$2.5 million, decrease in the Class Size Reduction state categorical in the amount of \$4.7 million due to a change in student FTE and miscellaneous net increases of \$.7 million.

Local revenues were \$23.8 million lower than the adopted budget. The decrease in local revenues from the adopted budget is primarily due to reductions in net property taxes \$30.9 million, Community School Programs \$1.7 million, \$.1 million, and other accounts \$1.6 million. The decreases were partially offset by increases in Post Secondary Fees \$2.0 million, E-Rate \$1.3 million, Federal Indirect Cost reimbursement \$1.5 million, interest \$.1 million and grants of \$5.5 million.

Ending fund balance as of June 30, 2011 was \$221.7 million comprised of nonspendable fund balances totaling \$8.6 million, representing inventories and prepaid items, restricted fund balance totaling \$8.4 million in state categorical programs, assigned fund balance \$33.8 million, which included rebudgets and outstanding purchase orders and unassigned fund balance totaling \$170.9 million.

In the fiscal year 2010-11 tentative budget, the District made budgetary reductions to manage increases in costs that exceed \$108 million. In the future the District will continue to review the budget, focusing on maintaining essential educational services as we anticipate continuing revenue declines.



CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - At June 30, 2011, the District had \$4,804.6 (in thousands) invested in different categories of capital assets, net of accumulated depreciation, as shown in the table below.

CAPITAL ASSET ACTIVITY At June 30, 2011 and 2010 (\$ in thousands) Difference % Increase Increase 2010/11 2009/10 Categories (Decrease) (Decrease) Land \$ 336,499 \$ 336,629 \$ (130)(0.04)% Land Improvements 231,151 215,689 15,462 7.2 % **Construction in Progress** 39,592 97,076 % (57, 484)(59.2)Software Development in Progress 21,692 14,818 6.874 46.4 % Building and Improvements 3,970,680 3,963,328 7,352 0.2 % Furniture, Fixtures & Equipment 101,675 107,316 (5,641)(5.3) % **Computer Software** 41,490 53,345 (11, 855)(22.2) % Motor Vehicles 61,796 68,751 (6,955)(10.1) % Total \$ 4,804,575 4,856,952 \$ (52,377) (1.1)% \$

The major changes in the capital asset activity is reflected in a decrease in Construction in Progress and an increase in Buildings and Improvements, these changes reflect the District's winding down the Capital Construction Program, primarily due to reduced State revenues and diminishing debt capacity.

Detailed information reflecting the District's capital asset balances and activity for the fiscal year ended June 30, 2011 is provided in Note 4 to the Financial Statements.



CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Debt Administration - The following table represents the changes in the District's outstanding long-term liabilities at fiscal year end.

C	CHAN	IGES IN LONG At June 30, 2 (\$ in tho	2011 a	nd 2010	S			
Categories		2010/11		2009/10	_)ifference Increase Decrease)	% Increas (Decreas	
Bonds Payable	\$	290,998	\$	353,019	\$	(62,021)	(17.6)	%
Certificates of Participation Payable by the Foundation		2,937,352		2,967,739		(30,387)	(1.0)	%
Derivative Instrument Liability		23,703		28,421		(4,718)	(16.6)	%
Capital Leases		125,213		157,509		(32,296)	(20.5)	%
Insurance Claims Payable		121,589		135,365		(13,776)	(10.2)	%
Retirement Incentive Benefits		4,012		4,837		(825)	(17.1)	%
Compensated Absences Payable		270,727		275,754		(5,027)	(1.8)	%
Other Post Employment Benefits		19,171	DADE	23,390		(4,219)	(18.0)	%
Total	\$	3,792,765	\$	3,946,034	\$	(153,269)	(3.9)	%

The District issued \$139.1 million in Series 2011A Certificates of Participation refinancing the Series 2003B Certificates of Participation. Additionally, the District advance refunded the Series 2007A, 2007B, and 2009B by issuing \$137.7 million of Series 2011B Certificates of Participation. These transactions restructured the District's Certificate of Participation lease payments resulting cash flow savings and structural balance to the capital budget.

Detailed information relating to changes in long-term liabilities for the fiscal year ended June 30, 2011 is provided in Note 14 to the Financial Statements.



ECONOMIC FACTORS

The State of Florida, by constitution, does not have a state personal income tax and therefore the state operates primarily using sales, gasoline and corporate income taxes. In spite of a slow economic recovery and continued funding challenges, the District, through prudent fiscal management, maintains a healthy financial position to provide the quality education deserved by every child.

CONTACTING MANAGEMENT

The District's financial statements are designed to present citizens, taxpayers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. Additional information can be requested at:

The School Board of Miami-Dade County School Board Administration Building Office of the Controller 1450 N.E. 2nd Avenue Room 664 Miami, Florida 33132 or visit our website at:



http://www.dadeschools.net



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

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ASSETS	Account Number	Governmental Activities	imary Government Business-type Activities	Total	Total Nonmajor Component Units
Cash and Cash Equivalents	1110	237,270,731.28		237,270,731.28	62,075,395.1
Investments	1160	473,414,456.88		473,414,456.88	439,035.5
Taxes Receivable, Net	1120	92,765,844.86		92,765,844.86	
Accounts Receivable, Net Interest Receivable	1130	1,807,634.59 307,305.04		1,807,634.59	9,043,655.2
Due from Reinsurer	1170	307,305.04		307,303.04	
Deposits Receivable	1210	3,000.00		3,000.00	1,353,584.5
Due from Other Agencies	1220	67,298,823.74		67,298,823.74	4,777,528.0
Internal Balances			-		147,347.7
Inventory	1150	13,029,952.05		13,029,952.05	0.0
Prepaid Items Restricted Assets:	1230	20,938,234.27		20,938,234.27	2,713,702.3
Cash with Fiscal/Service Agent	1114				
Deferred Charges:	1114				
Issuance Costs		29,035,857.70		29,035,857.70	
Deferred Outflow of Resources		23,702,863.00		23,702,863.00	
Noncurrent Assets:					
Notes Receivable					808,783.5
Capital Assets:					
Land	1310	336,498,748.17		336,498,748.17	2,802,076.0
Land Improvements - Nondepreciable Construction in Progress	1315	231,150,724.84 39,592,635.23		231,150,724.84	48,052.9
Software Development in Progress	1360	21,691,885.53		39,592,635.23 21,691,885.53	48,052.9
Improvements Other Than Buildings	1320	21,071,005.55		21,091,885.55	4,350,888.3
Less Accumulated Depreciation	1329				(925,968.4
Buildings and Fixed Equipment	1330	5,377,597,263.31		5,377,597,263.31	43,622,528.7
Less Accumulated Depreciation	1339	(1,406,917,862.00)		(1,406,917,862.00)	(7,681,012.8
Furniture, Fixtures and Equipment	1340	290,007,286.73		290,007,286.73	38,606,694.6
Less Accumulated Depreciation	1349	(196,379,335.05)		(196,379,335.05)	(23,173,116.1
Motor Vehicles	1350	84,307,153.82		84,307,153.82	25,000.7
Less Accumulated Depreciation Property Under Capital Leases	1359	(56,957,605.72) 130,951,747.07		(56,957,605.72)	(16,202.0
Less Accumulated Depreciation	1370	(48,259,580.45)		130,951,747.07 (48,259,580.45)	8,284.0
Audio Visual Materials	1373	1,335,153.58		1,335,153.58	1,557,830.7
Less Accumulated Depreciation	1388	(295,031.34)		(295,031.34)	(699,467.0
Computer Software	1382	10,733,045.85		10,733,045.85	1,093,282.7
Less Accumulated Amortization	1389	(10,481,012.18)		(10,481,012.18)	(592,473.4
Total Capital Assets net of Accum. Dep'n		4,804,575,217.39		4,804,575,217.39	59,018,114.9
Total Assets		5,764,149,920.80		5,764,149,920.80	140,377,147.1
JABILITIES AND NET ASSETS JABILITIES					
alaries and Wages Payable	2110	93,131,402.19		93,131,402.19	7,608,350.79
ayroll Deductions and Withholdings	2170	50,724,023.94		50,724,023.94	1,035,984.34
Accounts Payable	2120	49,252,683.36		49,252,683.36	5,505,886.10
Construction Contracts Payable	2140	12,161,245.55		12,161,245.55	•]•••,•••
Construction Contracts Retainage Payable	2150	12,002,340.65		12,002,340.65	
Due to Fiscal Agent	2240				41,011.00
Accrued Interest on Sale of Bonds	2210	52,544,947.12		52,544,947.12	
Deposits Payable	2220	8,361.62 6,641,796.53		8,361.62	1,544,415.9
ales Tax Payable	2250	0,041,790.33		6,641,796.53	1,883,264.5
stimated Liability for Claims Adjustment	2272				
stimated Liability for Arbitrage Rebate	2280	137,706.86		137,706.86	
Jnearned Revenue	2410	478,137.98		478,137.98	
Deferred Liability					
loncurrent Liabilities:					
Portion Due Within One Year:					
Section 1011.13, F.S., Notes Payable Notes Payable	2250				2 (70 001 0
Bonds Payable	2320	65,589,731,15		65,589,731.15	3,670,201.99
Obligations Under Capital Leases	2315	29,908,902.16		29,908,902.16	805,906.08
Liability for Compensated Absences	2330	19,243,553.20		19,243,553.20	+20,000.0
Certificates of Participation Payable	2340	41,735,136.12		41,735,136.12	
Estimated Liability for Long-Term Claims	2350	55,276,580.78		55,276,580.78	
Other Post-employment Benefits Obligation	2360				
Estimated PECO Advance Payable	2370				
Unearned Revenue Estimated Liability for Arbitrage Rebate	2410	300,000.00		300,000.00	444,166.74
Portion Due After One Year:	2200	245,924.97		245,924.97	
Notes Payable	2310				9,192,456.99
Bonds Payable	2320	225,407,908.17		225,407,908.17	5,172,450.55
Obligations Under Capital Leases	2315	95,303,252.95		95,303,252.95	14,296,067.40
Liability for Compensated Absences	2330	255,496,916.77		255,496,916.77	
Certificates of Participation Payable	2340	2,895,617,632.54		2,895,617,632.54	
Derivative Instruments Liability		23,702,863.00		23,702,863.00	
Estimated Liability for Long-Term Claims	2350	66,312,000.00		66,312,000.00	
Other Post-employment Benefits Obligation	2360	19,171,305.00		19,171,305.00	
Estimated PECO Advance Payable Unearned Revenue	2370	6 700 000 00		6 700 000 00	
Estimated Liability for Arbitrage Rebate	2410	6,799,000.00		6,799,000.00	636,997.40
Total Liabilities	2200	4,077,193,352.61		4,077,193,352.61	47,100,709.24
ET ASSETS wested in Capital Assets, Net of Related Debt	2770	1 675 863 601 04		1 675 863 601 04	23 106 73 1 7
estricted For:		1,675,863,601.94		1,675,863,601.94	32,196,724.74
Categorical Carryover Programs Debt Service	2780	8,408,687.00		8,408,687.00	
Capital Projects	2780	36,355,907.39 109,236,381.45		36,355,907.39	500 000 00
Food Service	2780	15,043,259.04		109,236,381.45 15,043,259.04	529,930.35
Other Special Revenues	2780	371,527.80		371,527.80	
Other Purposes	2780	9,948,440.98		9,948,440.98	800,629.00
inrestricted	2790	(168,271,237.41)		(168,271,237.41)	59,749,153.78
		1,686,956,568.19		1,686,956,568.19	93,276,437.87
Total Net Assets		5,764,149,920.80			

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2011

Exhibit B-2 District Page 3

FINCTIONS			£	Program Revenues			ond Change	· i- Ni-t Assats	
EIINCERONS				0			anu Changes	and Changes In Ivel Assets	
FUNCTIONS				Operating	Capital		Primary Government		Total Nonmajor
FUNCTIONS	Account		Charges for	Grants and	Grants and	Governmental	Business-type		Component
	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units
Governmental Activities:									
Instruction	5000	2,016,749,695.34	29,437,851.30			(1.987,311,844.04)		(1.987.311.844.04)	
Pupil Personnel Services	6100	135,820,142.26				(135,820,142,26)		(135,820,142,26)	
Instructional Media Services	6200	34,606,171.64				(34.606.171.64)		(34.606.171.64)	
Instruction and Curriculum Development Services	6300	56,908,335.85				(56,908,335,85)		(56 908 335 85)	
Instructional Staff Training Services	6400	32,169,990.95				(32,169,990,95)		(20,000,000,00)	
Instruction Related Technology	6500	28,046,073.46				(28.046.073.46)		(25,000,001,20)	
School Board	7100	6,206,248.75				(6.206.248.75)		(6 206 248 75)	
General Administration	7200	6,397,273.28				(6.397.273.28)		(6 397 273 28)	
School Administration	7300	165,566,096.46				(165.566.096.46)		(165 566 096 46)	
Facilities Acquisition and Construction	7400	103,561,065.87			8,860,346,44	(94.700.719.43)		(94 700 719 43)	
Fiscal Services	7500	13,924,867.89				(13.924.867.89)		(13 974 867 89)	
Food Services	7600	140,639,358.23	29,647,197.62	120,257,102.00		9.264.941.39		0 264 941 30	
Central Services	7700	52,505,506.63				(52.505.506.63)		(5) 505 506 631	
Pupil Transportation Services	7800	83,893,892.93	760,007.62			(83.133.885.31)		(83 133 885 31)	
Operation of Plant	7900	267,768,487.02				(267,768,487.02)		(267.768.487.02)	
Maintenance of Plant	8100	83,742,907.91			28,528,571.00	(55.214.336.91)		(55.214.336.91)	
Administrative Technology Services	8200	2,400,929.81				(2.400.929.81)		(7 400 929 81)	
Community Services	9100	33,249,388.17				(33.249.388.17)		(12: 240 388 17)	
Interest on Long-term Debt	9200	140,147,084.61			13,511,902.07	(126,635,182.54)		(126.635.182.54)	
Unallocated Depreciation/Amortization Expense*		152,778,986.52				(152,778,986.52)		(152.778.986.52)	
Total Governmental Activities		3,557,082,503.58	59,845,056.54	120,257,102.00	50,900,819.51	(3,326,079,525.53)		(3.326.079.525.53)	
Business-type Activities:									
Self Insurance Consortium								-77	
Daycare Operations									
Total Business-type Activities									
Total Primary Government		3,557,082,503.58	59,845,056.54	120,257,102.00	50,900,819.51	(3,326,079,525.53)		(3.326.079.525.53)	
Component Units:									
Charter Schools/Foundations		229,410,623.51	13,181,424.45	13,447,703.17	14,658,049.44				(188, 123, 446, 45)
Total Component Units		229,410,623.51	13,181,424.45	13,447,703.17	14.658.049.44				(188 123 446 45)

General Revenues:

20 000 000

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

1,222,022,878.89	1,222,022,878.89	
72,051,854.86	72,051,854.86	
288,595,170.82	288,595,170.82	
1,677,325,292.46	1,677,325,292.46	200,831,744.98
6,145,086.51	6,145,086.51	15,937.87
41,672,583.42	41,672,583.42	4,405,143.98
		2,197,685.82
		102,048.39
		125,000.00
3,307,812,866.96	3,307,812,866.96	207,677,561.04
(18,266,658.57)	(18,266,658.57)	19,554,114.59
1,705,223,226.76	1,705,223,226.76	73,722,323.28
1,686,956,568.19	1,686,956,568.19	93,276,437.87

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

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 39, 2011

Exhibit C-1 District Page 4	
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June 30, 2011									
			Federal Economic Stimulus	ARRA Economic Stimulue Debt	Capital Improvement	Other	ARRA Economic		
	Account Number	General 100	Funds 430	Service	F.S.	Projects	Projects	Governmental	1 otal Governmental
ASSETS		201	oct	667	0/6	390	399	Funds	Funds
Cash and Cash Equivalents	1110	171,327,099.95			14,244,096.02	3,616,001.69		43,224,346.62	232.411.544.28
Investments Tayas Decemble Not	1160	142,707,417.55	851,539.87	23,554.60	24,773,753.62	87,695,625.19	109,901,254.38	98,501,609.65	464,454,754.86
Accounts Receivable. Net	1130	1 754 409 71			11,970,915.68			2,973,420.99	72,814,118.39
Interest Receivable	1170	165,364.42			58 725 KK	15 804 15	44 794 CC	21,953.69	1,776,452.90
Due from Reinsurer	1180				00-27-622	C1-L00671	44.104.77	40.04,04	95.108,005
Deposits Receivable	1210				3,000.00				3.000.00
Due From Other Funds: Budgetory Europe	1141				-				A0.000
Internal Funds	1141	3 942 479 70	1,389,304.90			21,945.00	28,351.19	379,956.82	24,024,565.47
Due from Other Agencies	1220	12,997,286,60	11.188.016.83			10 21 21 CTC C		15 110 001 20	3,942,479.07
Inventory	1150	9,307,070.49				76.014601767		22,110,08/.60	61,568,866.95
Prepaid Items	1230	636,781.53			20,301,452.74			06.100,221,6	20.938.234.27
Restricted Assets: Cash with Fiscal/Service Agent	1114								1 21-1 22-1 22-1 22-1
Total Assets		422,912,788,10	13.428.861.60	23.554.60	71 351 953 72	03 677 251 05	100 051 001 01	07 JAL LL0 CO1	
LIABILITIES AND FUND BALANCES					4	CC.100577050	10.060,202,001	10.021,117,201	09.678,602,668
LIABILITIES Salaries Renefits and Parcoll Taxee Parchia	0110	00 JEE 107 20	TA BOO CHE						
Pavroll Deductions and Withholdings	2170	\$0,510,077,64	7/2,097.54					197.3	91,349,402.19
Accounts Payable	2120	35,818,256.79	1.349.334.41	23.554 60	1 708 186 52	0 174 004 70	015 146 65	118,385.16	50,724,023.94
Judgments Payable	2130			22.1	70'001'00'''	C1.47C,721,42	c0:0+1'C16	88.041,127,0	48,190,614.64
Construction Contracts Payable	2140	507,006.12			944,429.42	2,888,224.97	6,783,321.07	1.038.263.97	12 161 245 55
Construction Contracts Payable-Retained Percentage	2150				2,960,530.04	5,807,776.25	1,569,629.47	1,664,404.89	12,002,340.65
Due to Fiscal Agent Notes Pavable	2240								
Sales Tax Pavahle	0966								
Est Liab on Pending Claims	2270	2.434.945.49							
Accrued Interest Payable	2210	172.18						17 017 170 11	2,434,945.49
Liability for Compensated Absences	2330	9,866,553.20						CC-0/+(1C2/7Y	10.000,100,10
Deposits Payable	2220	8,361.62							8.361.62
Due to Other Agencies	2230	4,232,620.58						2,407,693.45	6,640,314.03
Due to Uther runas: Budgetary Funds	2161	8 156 003 77	11 070 111 11		01 003 3H				
Internal Funds	2162	1,482.50	10.000,112,11		61.286,67		1,057.00	15,818,340.59	35,262,851.56
Deferred Revenue:									1,482.50
Uncarned Revenue	2410	310,001.00						77.104.98	387,105.98
Unavailable Revenue Retinisted Trickility on Arbitrano Dabata	2410								
Total Liabilities	7280	201.200.587.68	13.428.861.60	23 554 60	71 862 289 3	10 200 005 01	01210200	137,706.86	137,706.86
FUND BALANCES			2017205011 611	00-1-0-6-4	7,000,120.11	10,020,020,01	61.407,6	41,6/2,/10.4/	282,104,598.72
Nonspendable:									
Drenoid Amounto	2711	7,943,221.59						3,722,881.56	11,666,103.15
Other Not in Spendable Form	2112	636,/81.33			20,301,452.74				20,938,234.27
Total Nonspendable Fund Balance	2710	8,580,003.12			20 301 452 74			23 190 CLL, E	A 110 400 40
Restricted for:								00.100,441,6	75./00.70
Special Revenue	212	8,408,68/.00							8,408,687.00
Debt Service	2725							11,691,905.28 93 371 965 63	11,691,905.28 03 321 065 63
Capital Projects	2726				45,361,772.81	74,051,820.15	100,682,938.82	33,568,257.68	253,664,789.46
Committed to:	2/20	8,408,687.00			45,361,772.81	74,051,820.15	100,682,938.82	138,582,128.59	367,087,347.37
Economic Stabilization	2731								
Contractual Agreements	2732								
Iotal Committed Fund Balance	2730								
Soughed to. Special Revenue	2741								
Debt Service	2742								
Capital Projects	2743					8,750,035.79			8.750.035.79
Rebudgets, Commitments, and Obligations Total Assistand Fund Release	2749	33,815,086.00							33,815,086.00
Harceirned Band Belance	0417	00.000/010/00				8,750,035.79			42,565,121.79
Unussigned rund Datance Total Fund Balances	2700	221,712,200.42			55 322 577 57 55 52 222 57	87 201 855 QA	100 600 000	1 10 205 010 15	170,908,424.30
Total Liabilities and Fund Balances		422,912,788.10	13,428,861.60	23,554.60	71,351,953.72	93,622,851.95	109,952,093.01	142,305,010.15 183.977.726.62	613,165,230.88 895,269,829,60
The notes to the financial statements are an integral part of this statement	statement.								

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

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DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS For the Fiscal Year Ended June 30, 2011

Total Fund Balances - Governmental Funds	\$ 613,165,230.88
Amounts reported for governmental activities in the statement of net assets are different as a result of:	
Capital assets used in activities are not financial resources and therefore are not reported as assets in the governmental funds.	
	65,644.13 90, <u>426.74)</u>
Property taxes receivable will be collected within one year, but are not available soon enough to pay for the current period's expenditures, and therefore are not recorded as an asset in the governmental funds.	19,951,726.47
Receivables due from other agencies are not available soon enough to pay for the current period's expenditures, and therefore are not recorded as an asset in the governmental funds.	1,787,477.72
An internal service fund is used by management to charge the costs of health premiums to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	
Liabilities 31,27	39,800.48 79,482.01
Net Assets Deferred charges for issuance costs are not financial resources and therefore are	(6,189,681.53)
not reported as assets in the governmental funds.	29,035,857.70
Deferred outflow of resources are reported as a result of changes in fair value of hedging derivative instruments in the statement of net assets.	23,702,863.00
Current liabilities which are accrued as a liability in the government-wide statements but are not recognized in the governmental funds until due:	
Estimated Liability for Arbitrage Rebate (24	32,000.00) 45,924.97) 7 <u>7,296.61)</u> (41,635,221.58)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of the following:	
Bonds Payable \$ (290,99 Capital Leases (125,21 Compensated Absences (260,86 Retirement Incentive Benefits (4,01 Other Post-employment Benefits Obligation (19,17 Certificates of Participation (2,937,35	97,639.32) (2,155.11) (32,000.00) (1,916.77) (1,305.00) (52,768.66) (2,863.00)
Unearned revenue on Forward Purchase and Broadband Lease Agreements is	(3,750,337,901.86) (3,750,337,901.86)
treated as proceeds in the governmental funds, but is deferred to future periods in the Statement of Net Assets (amortized over the life of the agreement.)	(7,099,000.00)
Total Net Assets - Governmental Activities	<u>\$ 1,686,956,568.19</u>

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY STATEMENT OF REVIUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENT, EUND For the Fiscal Year Ended June 30, 2011

FOT THE FISCAL YEAR ENGED JUNE 30, 2011									
	Account Number	General 100	Federal Economic Stimulus Funds 430	AKKA Economic Stimulus Debt Service	Capital Improvement Section 1011.71(2) F.S. 270	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Other Governmental	Total Governmental
REVENUES			A.C.L	667	0/6	040	660	runds	Funds
Federal Direct	3100	1,965,243.29	985,685.97					21,137,780.62	24,088,709.88
Federal 1 brough State and Local State Sources	3200	1 112 586 627 04	280,430,909.24					363,999,670.07	558,972,398.64
Local Sources:		10-1-20-00-0-1-1-1-1-1-1-1-1-1-1-1-1-1-1						46.801,107,64	1,128,242,/25.94
Property Taxes Levied for Operational Purposes	3411	1,177,894,267.51							1,177,894,267.51
Property Taxes Levied for Capital Projects	3413				289 617 809 63			71,682,406.64	71,682,406.64
Local Sales Taxes	3418				10-100 L 106000				CO.6601106607
Charges for Service - Food Service	345X							29,647,197.62	29,647,197.62
Other Local Revenue	3490	121.189.674.61		16 83	00 100 009	7,078,369.51	10 612 306	101010101010	7,078,369.51
Total Local Sources	3400	1,299,083,942.12		16.83	290,237,923.63	8,383,094.86	306,613.21	108,940.030.58	1.706.951.621.23
Total Revenues		2,428,177,631.78	281,416,595.21	16.83	290,237,923.63	8,383,094.86	306,613.21	539,834,590.17	3,548,356,465.69
EAFEADULI UKES Current:									
Instruction	5000	1,665,346,156.49						181 522 360 96	2 022 566 521 58
Pupil Personnel Services	6100	58,245,728.70	50,020,396.84					27,607,892.99	135,874,018.53
Instructional Media Services	6200	7,153,541.46						2,200,649.65	34,167,163.00
Instructional Staff Training Services	6400	6.253.362.62						30,714,909.86	55,447,778.87
Instruction Related Technology	6500	27,742,153.87						104,018.95	27,938,637.34
School Board	7100	6,212,391.46							6,212,391.46
Ceneral Administration School Administration	7200	6,310,919.23	8,968,123.48					6,545,819.22	21,824,861.93
Facilities Acquisition and Construction	7410	C1:071471650	177.001		10.910.020.19	34.917.309.39	18.113.462.35	5 411 314 01	165,668,469.00 60 352 105 94
Fiscal Services	7500	13,937,278.04						10.110.611.62	13,937,278,04
Food Services	7600	10.000 000	51,499.65					142,374,014.39	142,425,514.04
Central Services Punil Transportation Services	7800	49,952,301.84 70 605 761 62	101 560 24					1,833,323.65	51,902,352.56
Operation of Plant	7900	266,718,983.92	513,010.53					4,111,508.26 766 103 37	83,908,830.13
Maintenance of Plant	8100	83,007,546.28						10000000000	83.007.546.28
Administrative Technology Services	8200	2,403,334.70							2,403,334.70
Community Services	9100	30,166,281.66	929,009.73					2,123,401.51	33,218,692.90
Retirement of Principal	710	756.780.16						06 300 009 131	153 350 775 44
Interest	720	632,011.17		1,987,109.09				132.952.603.64	135.571.723.90
Dues, Fees and Issuance Costs	730				167,810.92	94,000.00		2,380,911.74	2,642,722.66
Miscellaneous Expenditures	790							932,360.45	932,360.45
Facilities Acquisition and Construction	7420	1.879.934.77			25 213 341 16	45 749 034 76	44 000 178 00	17 0/3 020 70	133 076 410 30
Other Capital Outlay	9300	704,561.12				0.11.00001.000	0.01760.0611	4.063.876.43	5.813.064.56
Total Expenditures		2,491,976,375.02	281,416,595.21	1,987,109.09	36,291,172.27	80,760,344.15	62,203,641.25	726,076,240.21	3,680,711,477.20
Excess (Deficiency) of Revenues Over (Under) Expenditures		(63,798,743.24)		(1,987,092.26)		(72,377,249.29)	(61,897,028.04)	(186,241,650.04)	(132,355,011.51)
LONG-TERM PUNCHANCES (USES)	3710							640.000.00	640 000 00
Premium on Sale of Bonds	3791							57,343.20	57.343.20
Discount on Sale of Bonds (Function 9299)	891	- 100 MW 400 400							
Returning Bonus Issued/Certificates of Participation Premium on Refunding Bonds/Certificates of Participation	3792							278,155,000.00	278,155,000.00
Discount on Refunding Bonds (Function 9299)	892							C7.0C/ \$4 / 8'	8,4/8,/20.22
Certificates of Participation Issued	3750					24,480,000.00			24,480,000.00
Premium on Certificates of Participation Discount on Certificates of Particination (Function 0200)	3793								
Proceeds from Loans/Leases	3720	102,443.55							102 443 55
Proceeds from the Sale of Capital Assets	3730	129,666.29				3,520,101.00			3,649,767.29
Loss Recoveries Proceeds of Forward Sumily Contract	3740	1,660.50							1,660.50
Special Facilities Construction Advances	3770								
Payments to Refunded Bond Escrow Agent (Function 9299)	760							(284,293,782.74)	
1 ransfers in Transfers Out	3600	153,544,847.81		1,987,092.26	100 200 002 1102			210,668,739.55	
Total Other Financing Sources (Uses)	2016	153,778,618.15		1.987.092.26	(314,633,336.08)	3 649 486 66	(177.691.20)	(27,039,038.00) 186.667.012.26	(366,200,679.62)
SPECIAL ITEMS								A	1
EXTRAORDINARY ITEMS									
Net Change in Fund Balances		80 979 874 91			(FD 606 504 77)	(67 675 ECE 07)	APC 012 420 231	00 000 308	V1 000 000 1017
Fund Balances, July 1, 2010	2800	131,732,325.51			126,349,810.27	151.529.618.57	162.757.658.06	422,302.22	714.249.060.34
Adjustment to Fund Balances	2891	01 000 01- 1-1							
Fund Balances, June 30, 2011	2700	221,712,200.42			65,663,225.55	82,801,855.94	100,682,938.82	142,305,010.15	613,165,230.88

The notes to the financial statements are an integral part of this statement. ESB 145

DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANC! DF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2011	ES	Exhibit C-4 District Page 7
otal Net Change in Fund Balances - Governmental Funds		\$ (101,083,829.46)
mounts reported for governmental activities in the Statement of Activities are different as a result of:		
Property taxes that are not collected within 60 days are not considered available, and therefore re not recorded as revenues. However, for the government-wide statements property taxes are ecorded when there is an enforceable lien. Additionally, the governmental funds reflect evenues that correspond to the prior year.		
Prior year revenues recorded this year Revenues not recorded this year that the government has legal claim to	(23,523,144.90) 19,951,726.47	(3,571,418.43)
Revenues that do not provide current financial resources are not recorded in the governmental ands. However, for the government-wide statements revenues are recorded when earned.		1,967,000.00
n internal service fund is used by management to charge the costs of health premiums to idividual funds. The net loss of the internal service fund is reported with governmental activities.		(4,717,571.94)
he net effect of various miscellaneous transactions involving capital assets (i.e., change in apitalization threshold, sales, disposals, recoveries and donations) is to increase net assets.		5,163,553.11
apital outlay disbursements to purchase or build capital assets are reported as expenditures in e governmental funds. In the Statement of Net Assets, these costs are capitalized and epreciated over their estimated useful lives. In the Statement of Activities the depreciation is effected as an expense for the period.		
Capital outlay expenditures for the fiscal year Depreciation expense for the fiscal year	140,506,106.87 (198,046,313.90)	(57,540,207.03)
ome of the capital assets acquired during the year were financed with debt instruments. The mount financed by these instruments are recorded as other financing sources in the overmental funds, however, in the government-wide statements they are recorded as additions long-term liabilities. Proceeds from debt instruments were as follows:		
Proceeds from State Board of Education Capital Outlay Bonds Premium on State Board of Education Capital Outlay Bonds Proceeds from refunding of State Board of Education Capital Outlay Bonds Premium on refunding of State Board of Education Capital Outlay Bonds Proceeds from refunding of Certificates of Participation Premium on refunding of Certificates of Participation Proceeds from Qualified Zone Academy Bonds Proceeds from Loans/Leases	(640,000.00) (57,343.20) (1,440,000.00) (229,486.60) (276,715,000.00) (8,249,263.65) (24,480,000.00) (153,618.74)	(311,964,712.19)
he governmental funds only include those liabilities that will be paid with current financial esources. Expenses recorded in the Statement of Activities exceed the amount recorded in the overnmental funds due to the different measurement focus used. Additionally, the governmental inds reflect expenses that correspond to prior year.		
Decrease in other post-employment benefits liability Amount of compensated absences earned in excess of the amount paid Decrease in accrued salaries and benefits Decrease in insurance claims payable	4,219,000.00 9,443,480.43 21,250.00 2,521,520.00	16,205,250.43
epayment of debt principal is reflected as an expenditure in the governmental funds, however, the Statement of Net Assets it is reflected as a reduction of liabilities and does not affect the tatement of Activities.		
Repayment of debt principal for Certificates of Participation	58,769,848.20	
Repayment of debt principal for General Obligation Bonds Repayment of debt principal for Capital Leases Repayment of debt principal for State Board of Education Bonds	51,355,000.00 32,449,877.24 9,785,000.00	152,359,725.44
evenue resulting from an adjustment to the estimated liability for arbitrage rebate is not a current nancial resource and therefore is not reported in the governmental funds.		1,622,046.36
epayment of debt principal and unamortized loss on advance refunding is reflected as an other rancing use in the governmental funds, however, in the Statement of Net Assets it is reflected s a reduction of liabilities and does not affect the Statement of Activities.		284,293,782.74
suance cost related to the sale of Certificates of Participation, General Obligation School Bonds nd SBE Bonds are reported as expenditures in the governmental funds; however, these costs re capitalized and amortized over the life of the bonds. In the Statement of Activities,		
mortization is recorded as additional interest expense for the period. Issuance Costs Amortization of issuance costs	2,458,683.77 (2,529,299.03)	(70,615.26)
terest on long-term debt differs from the amount reported in the governmental funds. In the overnmental funds, interest on long-term debt is recorded as an expenditure when due and ayable. In the Statement of Activities, interest is recorded as it accrues. In addition, premiums and deferred revenue are amortized over the life of the debt, and are recorded as a reduction of terest expense on the Statement of Activities. Losses incurred as a result of advanced fundings, are also amortized over the life of the debt and are recorded as an increase to terest expense on the Statement of Activities.		
	(39,607,296.61) 58,881.11	
Accrued interest payable Amortization of premium on State Board of Education Capital Outlay Bonds (SBEs) Amortization of premium on Certificates of Participation (COPs) Amortization of premium on General Obligation School Bonds (GOBs) Amortization of Deferred Revenue on Forward Purchase Agreement Amortization of loss related to advance refunding of SBEs Amortization of loss related to advance refunding of COPs Amortization of loss related to advance refunding of GOBs Prior year interest paid during current fiscal year	8,870,713.05 1,769,977.32 83,117.40 (13,244.89) (10,428,603.11) (242,397.22) 38,579,190.61	(929,662.34)

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

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

Exhibit C-5 District Page 8

and a superior and a superior and a superior and a superior a supe											
		Calf Incurance	ColeTurnmon	1.10	Business-t	Business-type Activities - Enterprise Funds	Funds				Governmental
	Account, Number		Consortium	Consortium	Consortium	Consortium	Other	Other	Other Enterprise		Activities - Internal Service
ASSETS	TAULTRAN T		716	c16	914	c16	921	922	Funds	Totals	Funds
Current Assets: Cash and Cash Bunivalante	0111										
Investments	1160										4,859,187.00
Accounts Receivable, Net	1130										8,959,702.02 31 181 60
Interest Receivable	1170										1,443,68
Denosits Receivable	1210										
Due from Other Funds-Budgetary	1141										
Due from Other Agencies	1220										11,238,286.09
Inventory	1150										
Prepaid Items	1230										
Volument Assets											25,089,800.48
Restricted Cash and Cash Equivalents											
Other Post-employment Benefits Obligation (asset)	1410										
Capital Assets:											
Land	1310										
Land Improvements - Nondepreciable	1315										
Cullstatuction in Frogress Transcovements Other Than Buildings	1200										
Accumulated Derrectation	0261										
Buildings and Fixed Equipment	1330										
Accumulated Depreciation	1339										
Furniture, Fixtures and Equipment	1340										T
Accumulated Depreciation	1349										
Motor Vehicles	1350										
Accumuted Depreciation Prometry Linder Canital Lesses	1370										
Accumulated Depreciation	1379										
Computer Software	1382										
Accumulated Amortization	1389										
Total Capital Assets net of Accum. Dep'n											
Total Noncurrent Assets											
LUMI ASSES											25,089,800.48
Current Liabilities:											
Salaries, Benefits and Payroll Taxes Payable	2110									_	
Payroll Deductions and Withholdings	2170										
Accounts Payable	2120										1.062.068.72
Judgments Payable Solas Toy Danokla	2130										
Actived Interest Pavable	2200										
Denosits Pavable	2220										
Due to Other Funds-Budgetary	2161										
Due to Other Agencies	2230										
Deferred Revenues	2410										91.032.00
Estimated Unpaid Claims	2271										30,126,381.29
Estunated Liabury for Claims Adjustment Expense Obligations Under Carrital Leases	2772										
Liability for Compensated Absences	2330										
Estimated Liability for Long-Term Claims	2350										
Other Post-employment Benefits Obligation	2360										
rotar Curtent Liabilities:											31,279,482.01
Liabilities Payable from Restricted Assets:											
Deposits rayable Other Noncurrent I ishilities	2220										
Obligations Under Capital Leases	2315				•						
Liability for Compensated Absences	2330										
Estimated Liability for Long-1 erm Claims	2350										
Total Noncurrent Liabilities	0007						-				
Total Liabilities											21 770 407 01
NET ASSETS											10.70+5617510
Invested in Capital Assets, Net of Related Debt Restricted for	2770										
Unrestricted	2790					-					(6,189,681.53)
Total Net Assets											(6 189 681 53)
Total Liabilities and Net Assets											25.089.800.48
Ē											

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

Exhibit C-6 District Page 9

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

					Business-tr	Business-type Activities - Enterprise Funds	Funds				Commented
		Self Insurance	Self Insurance	Self Insurance	Self Insurance	ARRA			Other		
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totale	Funds
OPERATING REVENUES											CONTIN-T
Charges for Services	3481						-				
Charges for Sales	3482										
Premium Revenue	3484										11 000 700 100
Other Operating Revenues	3489										204,270,0/0.14
Total Operating Revenues											00.222,102
OPERATING EXPENSES											524,498,100.04
Salaries	100										00 200 001
Employee Benefits	200										133,227.29
Purchased Services	300										34,138.39
Energy Services	400										249,202.27
Materials and Supplies	500										
Capital Outlay	600										
Other Expenses	700										110 000 101 00
Depreciation	780										06.164,000,000
Total Operating Expenses											300 300 200 00
Operating Income (Loss)											CO.600,027,600
NONOPERATING REVENUES (EXPENSES)											(17.666/07/4)
Interest Revenue	3430										LC 101 0
Gifts, Grants and Bequests	3440										17.100%
Miscellaneous Local Sources	3495										
Loss Recoveries	3740										
Gain on Disposition of Assets	3780										
Interest Expense	720										
Miscellaneous Expense	790										-
Loss on Disposition of Assets	810										
Total Nonoperating Revenues (Expenses)											0 387 77
Income (Loss) Before Operating Transfers											17.10Ct
Transfers In	3600										(1-6-11-6)11-61)
Transfers Out	9700										
SPECIAL ITEMS											
EXTRAORDINARY ITEMS											
Change In Net Assets											10 173 217 1)
Net Assets - July 1, 2010	2880										(1 177 100 50)
Adjustment to Net Assets	2896										(20.601,21+,1)
Net Assets - June 30, 2011	2780										(6.189.681.53)
									and the second se		

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

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

For the Fiscal Year Ended June 30, 2011				. 4	۶ ۲					
	SelfInsurance	Self Insurance	Self Insurance	Self Insurance	Business-type Activities - Enterprise Funds turance ARRA	nds		Other		Governmental Activities
	Consortium 911	Consortium 912	Consortium 013	Consortium	Consortium	Other	Other	Enterprise		Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES			~~~	+YZ	CTE	176	776	Funds	l otals	Funds
Receipts from customers and users										326,851,251.82
Payments to suppliers										
Payments to employees										(350,094,200.90)
Payments for interfund services used										(00.000,01)
Other recepts (payments) Net cach provided (used) by onerating activities										201,222.50
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										(23,209,092.26)
Subsidies from operating grants										
Transfers from other funds										
Lransfers to other funds Not each recorded fundation and the managed framework of the second se		-								
CASH FLOWS FROM CAPTAL AND BELATION										
FINANCING ACTIVITIES										
Proceeds from capital debt										
Capital contributions										
Proceeds from disposition of capital assets										
Acquisition and construction of capital assets										
Fruccipal part on capital dept										
Increase part on capital used. Net cash provided (used) by capital and related financing activities								-		
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments										
Interest and dividends received										9.273.27
Purchase of investments										(8,959,588.02)
Net tarrease (decreases) in such and soch and soch amicologies										(8,950,314.75)
recentre case (uccu case) in tasin and cash equivarents Cash and cash emivalents - Inly 1 2010										(32,159,407.01)
Cash and cash equivalents - June 30, 2011										37,018,594.01
Reconciliation of operating income (loss) to net cash provided										4,539,187.00
(used) by operating activities:										
Operating income (loss)										(4,726,959.21)
Adjustments to reconcile operating income (loss) to net cash										
Depreciation/Amortization expense										
Commodities used from USDA program										
Change in assets and liabilities:						11 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1				
(Increase) decrease in accounts receivable										96,616.11
(Increase) decrease in due from reincura-										(1,443.68)
(Increase) decrease in due nom recising a										
(increase) decrease in due from other funds										110 010 100 LV
(Increase) decrease in due from other agencies										(6/.060,160,1)
(Increase) decrease in inventory										
(Increase) decrease in prepaid items										
Increase (decrease) in variables and pencints payable										
Increase (decrease) in accounts payable										00 101 001
Increase (decrease) in judgments payable										102, /03.28
Increase (decrease) in sales tax payable										
Increase (decrease) in accrued interest payable										
Increase (decrease) in due to other fund-										
Increase (decrease) in due to other agencies										
Increase (decrease) in deferred revenues										01 022 00
Increase (decrease) in estimated unpaid claims										11 139 210 017
Increase (decrease) in estimated liability for claims adjustment expense										110.0196201611
Total adjustments	a series and									(18,482,133.05)
Net cash provided (used) by operating activities										(23,209,092.26)
Noncash investing, capital, and maancing activities: Borrowing under canital lease										
Contributions of capital assets										
Purchase of equipment on account										
Capital asset trade-ins										
Commodifies received through LISDA program										114.00

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS

June 30, 2011

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Exhibit C-8	District Page 11
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		Investment	Private-Purpose	Pension	
		Trust	Trust	Trust	Agency
	Account	Funds	Funds	Funds	Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110				8,023,323.12
Investments	1160			25,104,656.07	14.818.488.50
Accounts Receivable, Net	1130				
Interest Receivable	1170			0.01	33.849.69
Due from Other Funds-Budgetary	1141				1,482.50
Inventory	1150				
Due from Other Agencies	1220				
Total Assets				25,104,656.08	22,877,143.81
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				64.067.25
Due to Other Agencies	2230				
Internal Accounts Payable	2290				18,870,597.49
Due to Other Funds-Budgetary	2161				3,942,479.07
Total Liabilities					22,877,143.81
NET ASSETS					
Assets Held in Trust for Pension Benefits				25,104,656.08	
Assets Held in Trust for Scholarships					
and Other Purposes					
Total Net Assets				25,104,656.08	
	2				

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

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

		Pension
		Trust
	Account	Funds
	Number	87X
ADDITIONS		
Contributions:		
Employer		2,124,520.00
Plan Members		
Gifts, Grants and Bequests	3440	
Investment Earnings:		
Interest	3431	207,589.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in the Fair Value of Investments	3433	3,089,207.88
Total Investment Earnings		3,296,796.88
Less Investment Expense		4,468.00
Net Investment Earnings		3,292,328.88
Total Additions		5,416,848.88
DEDUCTIONS		
Salaries	100	
Employee Benefits	200	
Purchased Services	300	
Other Expenses	002	
Benefit Payments		4,099,333.78
Administrative Expenses		18,682.23
Total Deductions		4,118,016.01
Change In Net Assets		1,298,832.87
Net Assets - July 1, 2010	2885	23,805,823.21
Net Assets - June 30, 2011	2785	25,104,656.08

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

Exhibit C-9 District Page 12

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

Exhibit C-10	
District Page 13	

A 202770	Account	Total Nonmajor	Total Component
ASSETS	Number	Component Units	Units
Cash and Cash Equivalents	1110	62,075,395.14	62,075,395.14
Investments Taxes Receivable, Net	1160 1120	439,035.54	439,035.54
Accounts Receivable, Net	1120	9,043,655.27	9,043,655.27
Interest Receivable	1170	3,043,033.27	9,043,055.27
Due from Reinsurer	1180		
Deposits Receivable	1210	1,353,584.50	1,353,584.50
Due from Other Agencies	1220	4,777,528.08	4,777,528.08
Internal Balances		147,347.73	147,347.73
Inventory	1150		
Prepaid Items	1230	2,713,702.35	2,713,702.35
Restricted Assets:			
Cash with Fiscal Agent	1114		
Deferred Charges:			
Issuance Costs			
Noncurrent assets:			
Notes Receivable		808,783.53	808,783.53
Lease Receivable			<u></u>
Other Post-employment Benefits Obligation (asset)	1410		
Capital Assets:			
Land	1310	2,802,076.00	2,802,076.00
Land Improvements - Nondepreciable	1315		
Construction in Progress	1360	48,052.92	48,052.92
Improvements Other Than Buildings	1320	4,350,888.31	4,350,888.31
Less Accumulated Depreciation	1329	(925,968.40)	(925,968.40
Buildings and Fixed Equipment	1330	43,622,528.76	43,622,528.76
Less Accumulated Depreciation	1339	(7,681,012.88)	(7,681,012.88
Furniture, Fixtures and Equipment	1340	38,606,694.68	38,606,694.68
Less Accumulated Depreciation	1349	(23,173,116.13)	(23,173,116.13
Motor Vehicles	1350	25,000.76	25,000.76
Less Accumulated Depreciation	1359	(16,202.00)	(16,202.00
Property Under Capital Leases	1370	8,284.00	8,284.00
Less Accumulated Depreciation	1379	(8,284.00)	(8,284.00
Audio Visual Materials	1381	1,557,830.72	1,557,830.72
Less Accumulated Depreciation	1388	(699,467.02)	(699,467.02
Computer Software	1382	1,093,282.71	1,093,282.71
Less Accumulated Amortization	1389	(592,473.46)	(592,473.46
Total Capital Assets net of Accum. Dep'n		59,018,114.97	59,018,114.97
Total Assets		140,377,147.11	140,377,147.11
Salaries and Wages Payable Payroll Deductions and Withholdings	2110 2170	7,608,350.79 1,035,984.34	7,608,350.79
Accounts Payable	2120	5,505,886.10	5,505,886.10
Construction Contracts Payable Due to Fiscal Agent	2140	41.011.00	41 011 00
Accrued Interest	2240	41,011.00	41,011.00
Deposits Payable	2210	1,544,415.90	1,544,415.90
Due to Other Agencies	2220	1,883,264.51	1,883,264.51
Sales Tax Payable	2250	1,005,204.51	1,665,204.51
Estimated Unpaid Claims	2271		
Sstimated Onpaid Clains Sstimated Liability for Clains Adjustment Noncurrent Liabilities:	2272		
Portion Due Within One Year:		1	
Section 1011.13, F.S., Notes Payable	2250		
Notes Payable	2310	3,670,201.99	3,670,201.99
Bonds Payable	2320	805,906.08	805,906.08
Obligations Under Capital Leases	2315	436,000.00	436,000.00
Liability for Compensated Absences	2330		
Certificates of Participation Payable	2340		
Estimated Liability for Long-Term Claims	2350		
Other Post-employment Benefits Obligation	2360		
Estimated PECO Advance Payable	2370		
Deferred Revenue	2410	444,166.74	444,166.74
Estimated Liability for Arbitrage Rebate	2280		
Portion Due After One Year:			
Notes Payable	2310	9,192,456.99	9,192,456.99
Bonds Payable	2320		
Obligations Under Capital Leases	2315	14,296,067.40	14,296,067.40
Liability for Compensated Absences	2330		
Certificates of Participation Payable	2340		
Estimated Liability for Long-Term Claims	2350		
Other Post-employment Benefits Obligation	2360		
Estimated PECO Advance Payable	2370		
Deferred Revenue	2410	636,997.40	636,997.40
	2280		
Estimated Liability for Arbitrage Rebate	1	47,100,709.24	47,100,709.24
Total Liabilities			
Total Liabilities IET ASSETS			
Total Liabilities IET ASSETS nvested in Capital Assets, Net of Related Debt	2770	32,196,724.74	32,196,724.74
Total Liabilities IET ASSETS nvested in Capital Assets, Net of Related Debt Lestricted For:		32,196,724.74	32,196,724.74
Total Liabilities IET ASSETS nvested in Capital Assets, Net of Related Debt lestricted For: Categorical Carryover Programs	2780	32,196,724.74	32,196,724.74
Total Liabilities IET ASSETS nvested in Capital Assets, Net of Related Debt Lestricted For: Categorical Carryover Programs Debt Service	2780 2780		
Total Liabilities IET ASSETS Avested in Capital Assets, Net of Related Debt Lestricted For: Categorical Carryover Programs Debt Service Capital Projects	2780 2780 2780	529,930.35	529,930.35
Total Liabilities IET ASSETS Nevseted in Capital Assets, Net of Related Debt Castricted For: Categorical Carryover Programs Debt Service Capital Projects Other Purposes	2780 2780 2780 2780 2780	529,930.35 800,629.00	529,930.35 800,629.00
Total Liabilities IET ASSETS Avested in Capital Assets, Net of Related Debt Lestricted For: Categorical Carryover Programs Debt Service Capital Projects	2780 2780 2780	529,930.35	

The notes to the financial statements are an integral part of this statement. ESE $145\,$

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS NAME OF MAJOR COMPONENT UNIT For the Fiscal Year Ended June 30, 2011

Exhibit C-11a District Page 14

rof the fiscal year Ended June 30, 201.1						Net (Expense) Revenue and Changes
				Program Revenues		in Net Assets
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000					
Pupil Personnel Services	6100				and and a second and	
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction Related Technology	6500					
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7400					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation Services	7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
Interest on Long-term Debt	9200					
Unallocated Depreciation/Amortization Expense*						
Total Component Unit Activities						

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

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

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

Change in Net Assets Net Assets - July 1, 2010 Net Assets - June 30, 2011

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous Special Items

Extraordinary Items

Transfers

Local Sales Taxes

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects

General Revenues:

Taxes:

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS NAME OF MAJOR COMPONENT UNIT For the Fiscal Year Ended June 30, 2011

Exhibit C-11b District Page 15

For the Fiscal Year Ended June 30, 2011						Net (Expense) Revenue and Changes
			1	Program Revenues		in Net Assets
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000					
Pupil Personnel Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction Related Technology	6500					
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7400					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation Services	7800				and the second se	
Operation of Plant	0062					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
Interest on Long-term Debt	9200					
Unallocated Depreciation/Amortization Expense*						
Total Component Unit Activities						

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

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

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

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

Exhibit C-11c District Page 16

FUNCTIONS Account FUNCTIONS Number Component Unit Activities: 5000 Instruction 5000 Pupil Personnel Services 6100 Instructional Media Services 6200		<u>م</u>	Drogram Davanuas		
		*	TUBIAIN NEVENUES		in Net Assets
			Operating	Capital	
	unt	Charges for	Grants and	Grants and	Component Units
	ber Expenses	Services	Contributions	Contributions	Activities
ces					
ces	0 106,306,489.73	2,567,013.92	8,999,838.47	71,856.00	(94,667,781.34)
	0 2,701,251.51	44,160.00	1,374,207.04	2,154.00	(1.280.730.47)
	0 273,441.34		76,286.93		(197.154.41)
Instruction and Curriculum Development Services 6300	0 732,431.79	114,529.44	105,305.72	3,144.00	(509,452.63)
Instructional Staff Training Services 6400	0 391,573.84		10,499.21		(381.074.63)
Instruction Related Technology 6500	0 215,699.25				(215.699.25)
School Board 7100	0 3,993,063.41		3,288.00		(3.989.775.41)
General Administration 7200	0 4,242,134.91		9,506.57		(4.232.628.34)
School Administration 7300	0 27,061,050.10	22,285.67	43,265.58		(26.995.498.85)
Facilities Acquisition and Construction 7400	0 8,614,440.15		231,867.00	1,396,434.92	(6,986,138.23)
Fiscal Services 7500			250.00		(66.01.01.03)
Food Services 7600	9,652,312.62	6,586,621.72	1,861,771.43		(1.203,919.47)
Central Services 7700	0 4,727,144.64	338,125.00	88,364.51		(4,300,655.13)
Pupil Transportation Services 7800	0 2,304,901.78	12,109.50	9,956.00		(2,282,836.28)
Operation of Plant 7900	0 40,211,552.94		348,974.51	12,993,913.52	(26,868,664.91)
Maintenance of Plant 8100	0 5,235,417.72		13,477.29	190,547.00	(5,031,393.43)
Administrative Technology Services 8200	0 77,017.70				(77,017.70)
Community Services 9100	0 3,865,205.94	3,496,579.20	270,844.91		(97,781.83)
Interest on Long-term Debt 9200	0 753,097.46				(753,097.46)
Unallocated Depreciation/Amortization Expense*	1,150,528.69				(1,150,528.69)
Total Component Unit Activities	229,410,623.51	13,181,424.45	13,447,703.17	14,658,049.44	(188,123,446.45)

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

General Revenues:

		200,831,744.98 15,937.87	4,405,143.98 2,197,685.82	102,048.39 125,000.00	207,677,561.04	19,554,114.59 73,722,323.28	78 72F 776 20
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** Net assets as of July 1, 2010 have been adjusted to reflect June 30, 2010 audited financial statements, as well as the omission of net expense/revenue *This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

and changes in net assets for certain charter schools, which were unavailable as of the publication of this report.

The notes to the financial statements are an integral part of this statement. ESE 145 $\,$

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DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY MAJOR AND NONMAJOR COMPONENT UNITS COMBINING STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2011 TOTAL COMPONENT UNITS

Exhibit C-11d District Page 17

Program Revenues Program Revenues In Net Assets FUNCTIONS Account Capital Capital Capital Capital Capital Capital Capital Capital Component Units Activities Activities Activities Component Unit Component Unit Component Units Component Units <th>For the Fiscal Year Ended June 30, 2011</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>Net (Expense) Revenue and Changes</th>	For the Fiscal Year Ended June 30, 2011						Net (Expense) Revenue and Changes
Acount Acount Acount Charges for Rants and Number Charges for Rants and Services Operating Grants and Contributions Capital Grants and Contributions T Action 5000 106,306,48973 2,567,013.92 8,999,838.47 71,856.00 Acti Action Services 6100 2,701,251.51 44,160.00 1,34,207.04 2,154.00 Acti Acti Services 6300 772,431.13 114,529.44 10,595.52 3,144.00 Acti Services 6400 391,573.84 114,529.44 10,499.21 2,144.00 Act Services 6500 770,610.910 22,285.67 43,265.93 3,144.00 Act Services 6400 391,573.84 114,529.44 10,595.63 3,144.00 Act Services 6500 2,256.64 2,258.67 43,265.63 3,144.00 Act Act Services 6500 2,24,144.04 33,81,550 9,366.64.51 2,156.00 Act Services 7700 2,24,146.01 2,23,86.70				Ч	rogram Revenues		in Net Assets
Account Account Account Charges for Number Charges for Services Charges for Services Contributions Contributions Componication 3000 $106, 306, 489, 73$ $2,567, 013, 92$ $8,999, 838, 47$ $71, 856, 00$ Acti 6100 $2,701, 251, 51$ $44, 160, 00$ $1,34, 207, 04$ $2,154, 00$ Acti 8 6400 $2,701, 231, 84$ $114, 529, 44$ $10, 630, 636, 89$ $3,144, 00$ $3,144, 00$ 8 6400 $2,704, 134$ $114, 529, 44$ $10, 499, 21$ $3,144, 00$ $3,144, 00$ 8 6400 $391, 573, 84$ $114, 529, 44$ $10, 499, 21$ $3,144, 00$ $3,144, 00$ 8 6400 $391, 573, 84$ $114, 529, 44$ $10, 499, 21$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ $3,144, 00$ <					Operating	Capital	Total
NumberRapensesServicesContributionsContributionsActi 500 $106, 306, 489, 73$ $2, 567, 013, 92$ $8, 999, 838, 47$ $71, 856, 00$ $71, 856, 00$ s 6100 $2, 701, 251, 51$ $44, 160, 00$ $1, 574, 207, 04$ $2, 154, 00$ $2, 76, 286, 93$ s		Account		Charges for	Grants and	Grants and	Component Units
500 $106,306,489,73$ $2,567,01,92$ $8,999,838,47$ $71,836,00$ 7 s 6100 $2,73,41.54$ $44,160,00$ $1,374,207,04$ $2,154,00$ s 6200 $2,73,41.54$ $114,529,44$ $105,305,72$ $3,144,00$ Development Services 6300 $732,431.79$ $114,529,44$ $105,305,72$ $3,144,00$ Services 6400 $391,573,84$ $114,529,44$ $105,305,72$ $3,144,00$ Services 6400 $391,573,84$ $114,529,44$ $106,305,72$ $3,144,00$ Services 7100 $2,925,063,41$ $114,529,44$ $106,305,72$ $3,144,00$ s 7200 $2,7206,103,01$ $2,2285,67$ $4,3,265,88$ $3,144,00$ s 7700 $4,242,134,01$ $2,2285,67$ $4,3,265,88$ $9,56,00$ $1,396,434,92$ s 7700 $3,706,103,01$ $2,2285,67$ $4,3,265,88$ $1,396,434,92$ $1,396,434,92$ s 7700 $4,727,144,64$ $338,125,00$ $88,364,51$ $1,396,434,92$ $1,396,434,92$ s 7800 $5,286,61,72$ $1,347,29$ $190,547,00$ $1,396,434,92$ $1,347,29$ s 7800 $5,286,62,172$ $1,347,729$ $190,547,00$ $1,396,434,92$ $1,347,29$ s 7900 $5,235,126,79$ $5,86,62,172$ $1,347,29$ $190,547,00$ $1,396,570,00$ s $1,306,732,94$ $1,2,195,70$ $1,347,729$ $190,547,00$ $1,366,732,90$ $1,347,729$ $190,547,00$ s 1	FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
icitization5000106,306,489,732,567,013.928,999,838,4771,856.00icitization61002,711,251.5144,160.001,374,207.042,154.00icitization62007,73,41.73114,529,44105,505.723,144.00initig Services6400391,573.84114,529,4410,499.212,154.00initig Services6500732,431.79114,529,4410,499.212,154.00initig Services6500737,31.74114,529,4410,499.212,144.00initig Services71003,993,063.41214,50.103,238.0071,364,34.92initig Services73006500216,692.5721,86,57.001,396,434.92initig Services75006,901,867.9922,285.6743,265.581,396,434.92initig Services75008,6144.01.1522,285.6743,265.581,396,434.92initig Services75008,6144.01.1522,285.6723,186.7001,396,434.92initig Services75006,901,867.9922,285.6723,186.7001,396,434.92initig Services75006,901,867.9922,285.6723,186.7001,396,434.92initig Services75006,901,867.9922,285.6723,186.7001,396,434.92initig Services75008,901.7621,109.5023,186.7001,396,434.921initig Services75006,901,867.993,866.21.721,861,771.4311initig Services75006,901,867.993,866.	Component Unit Activities:						
ices6100 $2.701,251.51$ $44,160.00$ $1.374,207.04$ $2.154,00$ iervices6200 $273,441.34$ $76.266.93$ $2.154,00$ $2.154,00$ iervices6200 $273,441.34$ $1.6,295.12$ $3.144,00$ iervices6400 $3915,699.25$ $1.4,529.44$ $105,305.72$ $3.144,00$ iervices6400 $3915,699.25$ $1.4,529.44$ $106,499.21$ $3.144,00$ iervices6400 $3993,063.41$ $3.045,692.54$ $106,499.21$ $3.144,00$ on 7100 $3.993,063.41$ $3.228,00$ $3.144,00$ $3.144,00$ on 7100 $3.993,063.41$ $3.288,00$ $3.144,00$ on 7200 $4.242,114,91$ $2.22,285,67$ $4.3,265,58$ $3.144,00$ on 7300 $6.91,867,99$ $5.22,285,67$ $3.45,51$ $3.66,434,92$ $3.66,637,72$ on 7300 $6.91,867,99$ $5.22,85,67$ $2.31,867,69$ $3.36,64,31,92$ $3.66,64,31,72$ on 7700 $8.64,444,015$ $3.38,125,00$ $8.33,64,51$ $3.96,434,92$ $3.66,64,51,72$ on 7700 $9.52,51,772$ $1.86,771,24$ $3.83,54,51$ $3.96,434,92$ $3.66,67,72$ on 7700 $9.52,51,772$ $1.86,771,24$ $3.83,54,51$ $3.96,434,92$ $3.66,67,72$ on 7600 $9.52,54,17,72$ $1.86,771,24$ $3.83,54,51$ $3.96,434,92$ $3.66,67,72$ on 9.200 $9.200,524$ $3.24,51,520$ $9.95,579,20$ $9.95,579,20$ $9.95,579,20$	Instruction	5000	106,306,489.73	2,567,013.92	8,999,838.47	71,856.00	(94.667.781.34)
ervices 220 $273,441.34$ $76,286.93$ $76,286.93$ $74,00$ enlum Development Services 6300 $733,41.34$ $114,529,44$ $105,305.72$ $3.144.00$ aning Services 6400 $391,573.84$ $114,529,44$ $105,305.72$ $3.144.00$ aning Services 6400 $399,5069.25$ $114,529,44$ $105,305.72$ $3.144.00$ celnology 700 $3,993,005.14$ $9,506.72$ $3.144.00$ $9,506.72$ on 7200 $4,242,144.015$ $22,285.67$ $43,265.58$ $1,396,434.92$ on 7700 $27,001,050.10$ $22,285.67$ $43,265.58$ $1,396,434.92$ on 7700 $27,001,050.10$ $22,285.67$ $43,265.58$ $1,396,434.92$ on 7700 $8,614,40.15$ $22,285.67$ $43,265.58$ $1,396,434.92$ on 7700 $8,614,40.15$ $22,285.67$ $43,265.58$ $1,396,434.92$ on 7700 $8,614,40.15$ $22,285.67$ $43,265.45$ $1,396,434.92$ on 7700 $8,614,40.15$ $8,614,40.15$ $1,386,70.20$ $1,396,434.51$ on 7700 $8,614,40.15$ $12,105.23$ $12,106.70$ $1,396,434.51$ $12,995,913.52$ on 7800 $8,203,417.72$ $12,105.23,46$ $12,417.72$ $12,905,913.52$ $0,005.417.10$ Services 7800 $8,203,417.72$ $12,105.23,46$ $12,417.29$ $190,547.100$ Services 8200 $7306,507.94$ $3,496,579.20$ $10,90,541.710$ $10,90,541.710$ <	Pupil Personnel Services	6100	2,701,251.51	44,160.00	1,374,207.04	2.154.00	(1.280.730.47)
ulum Development Services6300732,431.79114,529,44105,305.72 $3,144.00$ atiming Services6400 $391,573.84$ $114,529,44$ $105,305.72$ $3,144.00$ atiming Services6400 $391,573.84$ $114,529,44$ $10,499,21$ $3,144.00$ celhology 7500 $391,573.84$ $10,499,21$ $3,146.00$ $3,144.00$ on 7100 $391,573.84$ $391,573.84$ $3,144.00$ $3,144.00$ on 7200 $4,242,134.91$ $2,285.67$ $4,326.57$ $3,144.02$ $(16,60)$ on 7300 $27061,950.10$ $22,285.67$ $4,3265.58$ $(12,69,434.92)$ $(16,60)$ and Construction 7900 $8,614,440.15$ $22,285.67$ $43,265.58$ $(12,60)$ $(16,60)$ and Construction 7700 $8,614,440.15$ $22,285.67$ $43,265.58$ $(12,60)$ $(16,60)$ and Construction 7700 $8,614,440.15$ $22,285.67$ $43,265.58$ $(12,60)$ $(16,60)$ $3a6,5170$ 7800 $6,901,867.102$ $(12,60),500$ $(12,60),570$	Instructional Media Services	6200	273,441.34		76.286.93		(197 154 41)
atiming Services6400 $391,573.84$ 10,499.2110,499.2110atiming Services6500 $215,699.25$ $1,990.57$ $1,990.57$ $1,990.57$ $1,990.57$ cehnology7100 $3,93063.41$ $3,93063.51$ $3,288.00$ $1,396,434.92$ $1,396,434.92$ $1,396,434.92$ and Construction7700 $8,614,440.15$ $22,285.67$ $43,265.58$ $1,396,434.92$ $1,396,544.91$ $1,396,434.92$ $1,396,544.91$ $1,3$	Instruction and Curriculum Development Services	6300	732,431.79	114,529.44	105,305.72	3,144.00	(509.452.63)
cehnology6500215,699.25on71003,93,063.413,288,003,288,00on72004,242,134,919,506.57 $3,288,00$ n730027,061,050.1027,061,050.10 $3,285.67$ $43,265.58$ and Construction74008,614,440.15 $22,285.67$ $43,265.58$ $1,396,434.92$ and Construction7700 $6,901,867.99$ $22,285.67$ $43,265.58$ $1,396,434.92$ Services7700 $6,901,867.99$ $6,586,621.72$ $1,861,771.43$ $1,396,434.92$ Services7700 $9,552,312.62$ $6,586,621.72$ $1,861,771.43$ $1,296,343.192$ Services7700 $9,552,312.62$ $6,586,621.72$ $1,861,771.43$ $1,296,341.702$ Services7700 $9,552,312.62$ $6,586,621.72$ $1,861,771.43$ $1,293,913.52$ Services7800 $5,325,417.72$ $1,347,729$ $1,90,547.00$ Services8100 $5,235,417.72$ $1,347,729$ $1,90,547.00$ Services8200 $7,701.77$ $1,496,579.20$ $270,844.91$ $1,90,547.00$ Obeht9200 $753,997.46$ $3,496,579.20$ $270,844.45$ $1,90,547.00$ $1,90,547.00$ Obeht9200 $7,510,547.00$ $2,70,844.45$ $1,3,477.29$ $1,90,547.00$ $1,90,547.00$ Obeht9200 $7,50,528.69$ $3,496,579.20$ $270,844.45$ $1,9,47,703.17$ $1,9658,094.44$ $1,9,688,094,44$ Obeht220,410,623.51 <td< td=""><td>Instructional Staff Training Services</td><td>6400</td><td>391,573.84</td><td></td><td>10,499.21</td><td></td><td>(381.074.63)</td></td<>	Instructional Staff Training Services	6400	391,573.84		10,499.21		(381.074.63)
	Instruction Related Technology	6500	215,699.25				(215 609 25)
on72004,242,134,919,506,579,506,579n730027,061,050.1022,285,6743,265,589and Construction74008,614,440.1522,285,6743,265,589and Construction75006,901,867.9923,1867,001,396,434,92 $()$ 75009,652,312.626,901,867.9923,386,621.721,861,771,43 $()$ 770077009,552,312.626,586,621.721,861,771,43 $()$ Services78002,304,901.7812,109.5088,364,51 $()$ Services78002,304,901.7812,109.509,956,00 $()$ $()$ Services78003,381,25.0433,125.00 $()$ $()$ $()$ $()$ Services78003,364,51713,477,29 $()$ $()$ $()$ $()$ Services81005,235,417.72 $()$ $()$ $()$ $()$ $()$ $()$ Services820077,017.70 $()$ $()$ $()$ $()$ $()$ $()$ $()$ Services820077,017.70 $()$ <td< td=""><td>School Board</td><td>7100</td><td>3,993,063.41</td><td></td><td>3.288.00</td><td></td><td>(3, 989 775 41)</td></td<>	School Board	7100	3,993,063.41		3.288.00		(3, 989 775 41)
n730027,061,050.1022,285.6743,265.5873730,05and Construction74008,614,440.1523,285.6743,265.581,396,434.92 $(1,396,434.92)$ and Construction75006,901,867.995,586,621.721,861,771.43 $(1,396,434.92)$ 76009,652,312.626,586,621.721,861,771.43 $(1,396,434.92)$ $(1,396,434.92)$ Services77004,727,144.64338,125.0088,364.51 $(1,396,436.12)$ $(1,396,54.51)$ Services78002,304,901.7812,109.50 $(9,956.00)$ $(1,396,47.31)$ $(1,396,57.22)$ Services78002,304,901.7212,109.50 $(1,3,477.29)$ $(1,3,477.29)$ $(1,90,577.00)$ Ology Services820077,017.70 $(1,3,477.29)$ $(1,3,477.29)$ $(1,90,547.00)$ Debt91003,865,205.94 $(3,496,579.20)$ $(270,844.91)$ $(1,90,547.00)$ Debt753,097.46 $(1,3,181,424.45)$ $(1,4,618,00)$ $(1,658,099,44)$ $(1,1,658,099,44)$ Ition/Amortization Expense* $(1,150,23.51)$ $(1,3,181,424.45)$ $(1,3,447,703,17)$ $(1,658,099,44)$ $(1,1658,099,44)$	General Administration	7200	4,242,134.91		9,506.57		(4.232.628.34)
and Construction7400 $8,614,440.15$ 231,867,00 $1,396,434.92$ and Construction7500 $6,901,867.99$ $c,500$ 2350.00 $1,396,434.92$ 7600 $9,652,312.62$ $6,586,621.72$ $1,861,771.43$ $c,901$ 88,364.517700 $4,727,144.64$ $338,125.00$ $88,364.51$ $c,993,913.52$ Services7700 $2,304,901.78$ $12,109.50$ $9,956.00$ $c,936,913.52$ $c,993,913.52$ Services7900 $4,0211,552.94$ $12,109.50$ $9,956.00$ $13,477.29$ $12,993,913.52$ $c,700$ Ology Services8100 $5,235,417.72$ $13,477.29$ $13,477.29$ $190,547.00$ $c,700$ Ology Services8200 $77,017.70$ $3,496,579.20$ $270,844.91$ $c,7093,913.52$ $c,700$ Debt $7,5007.46$ $7,306,5205.94$ $3,496,579.20$ $270,844.91$ $c,700,844.91$ $c,700,844.91$ Unit Amortization Expense* $1,150,528.69$ $13,41,24.45$ $13,447,703.17$ $14,658,049,44$ $(1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,$	School Administration	7300	27,061,050.10	22,285.67	43.265.58		(76 995 498 85)
7500 $6,901,867.99$ 250.00 250.00 250.00 7600 $9,652,312.62$ $6,586,621.72$ $1,861,771.43$ 1700 7700 $4,727,144.64$ $333,125.00$ $88,364,51$ $12,61,771.43$ $12,61,771.43$ Services 7800 $2,304,901.78$ $12,109.50$ $9,956,00$ $9,956,00$ $10,677.00$ 7900 $40,211,552.94$ $12,109.50$ $9,956,00$ $9,956,00$ $10,647.00$ 100 8100 $5,235,417.72$ $12,109.50$ $9,956,00$ $13,647.29$ 100 8100 $5,235,417.72$ $13,477.29$ $120,547.00$ 100 $9,200$ $77,017.70$ $13,496,579.20$ $270,844.91$ $190,547.00$ 100 $75,3097.46$ $3,496,579.20$ $270,844.91$ $190,547.00$ 100 $753,097.46$ $1,150,528.69$ $11,65,3094,419$ $11,6,658,099,44$ $11,6658,099,44$ 100 $11,60,523.51$ $13,181,424.45$ $13,447,703.17$ $14,658,049,44$ $11,658,049,44$	Facilities Acquisition and Construction	7400	8,614,440.15		231,867.00	1,396,434.92	(6.986.138.23)
76009,652,312.626,586,621.721,861,771.437Services77004,727,144.64338,125.0088,364.517Services78002,304,901.7812,109.509,956.009,956.00 7900 40,211,552.9412,109.509,956.00190,547.00 100 81005,235,417.7213,477.29190,547.00 100 81005,235,417.7213,477.29190,547.00 100 920077,017.703,496,579.20270,844.917 100 753,097.463,496,579.20270,844.911 100 753,097.461,150,528.691,150,528.6913,477.29 100 $220,01.46$ 1,150,528.6913,414.451,4,658,049.44 100 $1,150,528.69$ 13,814,24.4513,447,703.1714,658,049.44	Fiscal Services	7500	6,901,867.99		250.00	· · · · · · · · · · · · · · · · · · ·	(001 01 00)
Time Time <th< td=""><td>Food Services</td><td>7600</td><td>9,652,312.62</td><td>6,586,621.72</td><td>1,861.771.43</td><td></td><td>(1.203.919.47)</td></th<>	Food Services	7600	9,652,312.62	6,586,621.72	1,861.771.43		(1.203.919.47)
Services 7800 2,304,901.78 12,109.50 9,956.00 9,956.00 9 7900 40,211,552.94 12,109.50 348,974.51 12,993,913.52 () 0logy Services 8100 5,235,417.72 348,974.51 12,993,913.52 () 0logy Services 8200 77,017.70 348,974.51 12,993,913.52 () Debt 77,017.70 3,496,579.20 270,844.91 190,547.00 () Debt 9100 3,865,205.94 3,496,579.20 270,844.91 () () tion/Amortization Expense* 1,150,528.69 1,150,528.69 1,150,528.69 () () () tion/Amortization Expense* 1,150,523.51 13,181,424.45 13,447,703.17 14,658,049.44 ()	Central Services	7700	4,727,144.64	338,125.00	88,364.51		(4.300.655.13)
7900 40,211,552.94 348,974,51 12,993,913.52 (1) ology Services 8100 5,235,417.72 13,477.29 190,547.00 (1) ology Services 8200 77,017.70 13,477.29 190,547.00 (1) Debt 9100 3,865,205.94 3,496,579.20 270,844.91 (1) (1) Lion/Amortization Expense* 1,150,528.69 13,181,424.45 13,447,703.17 14,658,049.44 (1)	Pupil Transportation Services	7800	2,304,901.78	12,109.50	9,956.00		(2.282.836.28)
8100 5,235,417.72 13,477.29 190,547.00 ology Services 8200 77,017.70 13,477.29 190,547.00 Debt 9100 3,865,205.94 3,496,579.20 270,844.91 190,547.00 Debt 9200 753,097.46 3,496,579.20 270,844.91 190,547.00 tion/Amortization Expense* 1,150,528.69 11,110,1111111111111111111111111111111	Operation of Plant	7900	40,211,552.94		348,974.51	12,993,913.52	(26,868,664.91)
cology Services 8200 77,017.70 8200 77,017.70 8200 77,017.70 8200 8200 9100 3,865,205.94 3,496,579.20 270,844.91 8200 8200 8200 753,097.46 8200 770,844.91 8200 8200 753,097.46 8200 770,844.91 8200 8200 720,844.91 8200 8200 720,844.91 8200 8200 723,097.46 8200 710,101 8200 8200 710,101 8200	Maintenance of Plant	8100	5,235,417.72		13,477.29	190,547.00	(2.031.393.43)
Phote 9100 3,865,205.94 3,496,579.20 270,844.91 Libeht 9200 753,097.46 3,496,579.20 270,844.91 tion/Amortization Expense* 1,150,528.69 111111111111111111111111111111111111	Administrative Technology Services	8200	77,017.70				(77.017.70)
9200 753,097.46 53	Community Services	9100	3,865,205.94	3,496,579.20	270,844.91		(97.781.83)
1,150,528.69 ////////////////////////////////////	Interest on Long-term Debt	9200	753,097.46				(753.097.46)
229,410,623.51 13,181,424.45 13,447,703.17 14,658,049,44	Unallocated Depreciation/Amortization Expense*		1,150,528.69				(1.150.528.69)
	Total Component Unit Activities		229,410,623.51	13,181,424.45	13,447,703.17	14,658,049.44	(188,123,446,45)

General Revenues: Taxes:

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

	I
200,831,744.98	.98
15,937.87	.87
4,405,143.98	.98
2,197,685.82	.82
102,048.39	:39
125,000.00	00.0
207,677,561.04	.04
19,554,114.59	.59
73,722,323.28	.28
93,276,437.87	.87

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

Net Assets - June 30, 2011

** Net assets as of July 1, 2010 have been adjusted to reflect June 30, 2010 audited financial statements, as well as the omission of net expense/revenue and changes in net assets for certain charter schools, which were unavailable as of the publication of this report.

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

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DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Reporting Entity

The School Board of Miami-Dade County, Florida (the "School Board," "Board," or the "District") is composed of nine members elected from single-member districts within the legal boundary of Miami-Dade County, Florida (the "County"). The appointed Superintendent of Schools is the executive officer of the Board. The School Board is part of the state system of public education under the general direction of the State Board of Education and is financially dependent on state support. However, the Board is considered a primary government for financial reporting purposes because it is directly responsible for the operation and control of District schools within the framework of applicable state law and State Board of Education rules.

The general operating authority of the School Board and the Superintendent is contained in Chapters 1000 through 1013, Florida Statutes. Pursuant to Section 1010.01, Florida Statutes, the Superintendent of Schools is responsible for keeping records and accounts of all financial transactions in the manner prescribed by the State Board of Education.

The accompanying financial statements include those of the District (the primary government) and those of its component units. Component units are legally separate organizations which should be included in the District's financial statements because of the nature and significance of their relationship with the primary government.

The decision to include a potential component unit in the District's reporting entity is based on the criteria stated in Government Accounting Standards Board ("GASB") Statement No. 14, <u>The Financial Reporting Entity</u>, as amended by GASB Statement No. 39, <u>Determining Whether</u> <u>Certain Organizations are Component Units</u>. The application of this criteria provides for identification of any entities that the Board is financially accountable for and other organizations that the nature and significance of their relationship with the School Board are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Blended Component Units

The Miami-Dade County School Board Foundation, Inc. (the "Foundation"), a Florida not-forprofit corporation, was created solely to facilitate financing for the acquisition and construction of District school facilities and related costs. The members of the School Board serve as the Board of the Foundation, therefore, the School Board is considered financially accountable for the Foundation. The financial activities of the Foundation have been blended (reported as if it were part of the District) with those of the District.

Discretely Presented Component Units

The component unit columns in the government-wide financial statements include the financial data of the District's component units that are required to be presented separately. These component units consist of charter schools and the Foundation for New Education Initiatives, Inc. The charter schools and the Foundation for New Education Initiatives, Inc. are reported, in the aggregate, in separate columns in the basic financial statements to emphasize that they are legally separate from the District.
1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued:</u>

A. Reporting Entity – continued

All charter schools are recognized as public schools within the District, as such, charter schools are funded on the same basis as the District. Additionally, Florida Statutes Section 1002.33, states that the School Board shall monitor revenues and expenditures of the charter schools. Charter schools are funded from public funds based on membership, and can also be eligible for grants in accordance with the state and federal guidelines, including food service and capital outlay. Additionally, all students enrolled in charter schools are included in the District's total enrollment. Charter schools can accept private donations and incur debt in the operation of the school for which the charter school is responsible.

On January 16, 2008 the School Board authorized the establishment of the Foundation for New Education Initiatives, Inc., a Florida not-for-profit 501(c)(3) Direct Support Organization (DSO). The DSO was formed to support academic achievement by receiving, holding, investing, and administering property and making expenditures for the benefit of public education programs in the District. The DSO is organized and operated exclusively in accordance with School Board Rule 6GX13-<u>1B-1.08</u>, School Board Direct Support Organization, and Florida Statutes 1001.453, Direct Support Organization. Due to the nature and significance of the relationship with the District, the Foundation for New Education Initiatives, Inc. is included in the financial statements of the District as a discretely presented component unit. The audited financial statements of the Foundation for New Education Initiatives, Inc. can be obtained at the District's administrative offices.

B. Basis of Presentation

The District's accounting policies conform with accounting principles generally accepted in the United States applicable to state and local governmental units. Accordingly, the basic financial statements include both the government-wide and fund financial statements.

Government-Wide Financial Statements – The Statement of Net Assets and the Statement of Activities present information about the financial activities of the District as a whole, and its component units, excluding fiduciary activities. Eliminations have been made from the statements to remove the "doubling-up" effect of interfund activity.

The Statement of Activities reports expenses identified by specific functions, offset by program revenues, resulting in a measurement of "net (expense) revenue" for each of the District's functions. Program revenues that are used to offset these expenses include charges for services, such as food service and tuition fees; operating grants, such as the National School Lunch Program, Federal Grants, and other state allocations; and capital grants specific to capital outlay. In addition, revenues not classified as program revenues are shown as general revenues.

Fund Financial Statements – The fund financial statements provide information about the District's funds, including proprietary and fiduciary funds. Separate statements for governmental, proprietary and fiduciary funds are presented. The emphasis of the fund financial statements is on the major funds which are presented in a separate column with all non-major funds aggregated in a single column.

1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued:</u>

B. Basis of Presentation – continued

The District reports the following major governmental funds:

<u>General Fund</u> is the District's primary operating fund and accounts for all financial resources of the District, except those required to be accounted for in another fund.

<u>Federal Economic Stimulus Funds</u> account for and report on funds received from The American Recovery and Reinvestment Act of 2009 and the Education Jobs Fund to stimulate the economy, save jobs and improve education.

<u>ARRA Economic Stimulus Debt Service Fund</u> accounts for and reports on Debt Service for American Recovery and Reinvestment Act school construction bonds.

<u>Capital Improvement – Local Optional Millage Levy (LOML) Funds</u> account for and report on funds levied by the school district, as authorized by Capital Improvement, Section 1011.71, Florida Statutes, for capital outlay purposes.

<u>Other Capital Projects Funds</u> account for resources used in site acquisition, construction, renovation and remodeling of educational facilities. Included in these funds are Certificates of Participation, Impact Fees, Classrooms First, Effort Index Grants, Class Size Reduction, Master Equipment Lease and the Qualified Zone Academy Bond Certificates of Participation.

<u>ARRA Economic Stimulus Capital Projects Funds</u> account for and report on proceeds received from the issuance of Qualified School Construction Bonds (QSCBs) and Build America Bonds (BABs) used for the construction, rehabilitation or repair of school facilities.

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

<u>Internal Service Fund</u> accounts for and reports on the activities of the District's group health self-insurance program.

<u>Agency Fund – School's Internal Fund</u> accounts for resources of the schools' Internal Fund which is used to administer monies collected at the schools in connection with school, student athletics, class, and club activities.

<u>Pension Trust Fund</u> accounts for resources used to finance the District's Supplemental Early Retirement Plan.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued:</u>

C. Measurement Focus and Basis of Accounting – continued

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Revenues from non-exchange transactions are reported according to Governmental Accounting Standards Board (GASB) Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*, as amended by GASB Statement No. 36, *Recipient Reporting for Certain Shared Non-Exchange Revenues*, they include, taxes, grants and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues except for certain grant revenues, are recognized when susceptible to accrual, that is, when they become measurable and available. "Measurable" means the amount of the transaction can be determined; "available" means collectible within the current period or soon thereafter to be used to pay liabilities of the current period. Property taxes, interest and certain General Fund revenues are the significant revenue sources considered susceptible to accrual. The School Board considers property taxes as available if they are collected within 60 days after fiscal year-end. Florida Education Finance Program revenues are recognized when received. A one-year availability period is used for revenue recognition for all other governmental fund revenues. When grant terms provide that the expenditure of funds is the prime factor for determining eligibility for federal, state, and other grant funds, 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. The principal exceptions to this general rule are: (1) interest on general long-term debt is recognized as expenditures when due; and (2) expenditures related to liabilities reported as general long-term debt are recognized when due.

Proprietary Fund – Proprietary funds are accounted for as proprietary activities under standards issued by the Financial Accounting Standard Board (FASB) through November 1989, and applicable standards issued by the Governmental Accounting Standards Board. During the fiscal year 2009-10, the District established an Internal Service Fund to account for the group health self-insurance program. The Internal Service Fund is accounted for on a flow of economic resources measurement focus. Proprietary funds distinguish operating revenues and expenses from non-operating items. The principal operating revenues of the District's Internal Service Fund for self-insurance are charges to the District for health insurance. The principal operating expenses include insurance claims, administrative expenses and fees. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

The Pension Trust Fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the Statement of Fiduciary Net Assets. The Statement of Changes in Fiduciary Net Assets presents increases (revenues) and decreases (expenses) in fund equity (total net assets).

1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued:</u>

C. Measurement Focus and Basis of Accounting – continued

Component Units – The charter schools are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities. The Foundation for New Education Initiatives, Inc. follows FASB standards of accounting and financial reporting for not-for-profit organizations.

D. New Pronouncements

GASB 54, <u>Fund Balance Reporting and Governmental Fund Type Definitions.</u> The objective of this statement is to improve the usefulness, including the understandability of governmental fund balance information. This statement establishes fund balance classifications, provides for a hierarchy of spending constraints for spendable resources and requires disclosure of nonspendable and spendable resources. The adoption of GASB 54 is reflected in the fund financial statements, as well as in Note 22 in the Notes to the Financial Statements.

The GASB issued Statement No. 57, <u>OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans</u> in December 2009. This statement amends Statement No. 45, <u>Accounting and Financial Reporting by Employers for Postemployment Benefits</u> <u>Other Than Pensions</u>. Provisions related to the use and reporting of the alternative measurement method are effective immediately. The provisions related to the frequency and timing of measurements are effective for actuarial valuations first used to report funded status information on OPEB plan financial statements for periods beginning after June 15, 2011.

The GASB issued Statement No. 59, *<u>Financial Instruments Omnibus</u>* in June 2010. The requirements of the related Statement are effective for financial statements for periods beginning after June 15, 2010. The adoption of GASB 59 did not have an impact on the District's financial position or results of operations.

The GASB issued Statement No. 61, <u>The Financial Reporting Entity: Omnibus – an</u> <u>amendment of GASB Statements No. 14 and No. 34</u> in November 2010. The requirements of the related Statement are effective for financial statements for periods beginning after June 15, 2012.

The GASB issued Statement No. 62, <u>Codification of Accounting and Financial Reporting</u> <u>Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements</u> in December 2010. The requirements of the related Statement are effective for financial statements for periods beginning after December 15, 2011. The provisions of this Statement generally are required to be applied retroactively for all periods presented.

E. Cash, Cash Equivalents, and Investments

The District maintains an accounting system in which substantially all general School Board cash, investments, and accrued interest are recorded and maintained in a separate group of accounts. Investment income is allocated based on the proportionate balances of each fund's equity in pooled cash and investments. The cash and investment pool is available for all funds, except the State Board of Education Bonds, Certificates of Participation and other debt related funds requiring separate accounts.

E. Cash, Cash Equivalents, and Investments – continued

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by federal depository insurance and/or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Florida Statutes, Chapter 280. Cash and cash equivalents are considered to be cash on hand, demand deposits, non-marketable time deposits, money market/saving accounts and funds.

Investments are carried at fair value and include U.S. Agency obligations, Commercial Paper, and Money Market Mutual Funds. Pension Trust Fund investments are recorded at fair value and include: U.S. Agency obligations, corporate bonds, money market funds, and corporate stocks.

F. Inventory

Inventories consist of expendable supplies held for consumption in the course of the District's operations. Inventories are stated at cost, principally on a weighted average cost basis. Commodities from the United States Department of Agriculture are stated at their fair value as determined at the time of donation by the Florida Department of Agriculture and Consumer Services. Commodities inventory is accounted for using the "purchases" method that expense inventory when acquired and inventories on hand at fiscal year end are reported as an asset and nonspendable fund balance. Non-commodity inventory is accounted for under the consumption method and as such is recorded as an expenditure when used. Since inventories of commodities also involve purpose restrictions they are presented as restricted net assets in the government-wide statement of net assets.

G. Due From Other Governments or Agencies

Amounts due to the District by other governments or agencies are for grants or programs for which the services have been provided to the community by the District.

H. Other Assets

Other assets consist mainly of prepaid expenses which are recognized upon the receipt of the goods or services that were received but not consumed at year-end. The expenditure will be recorded when the asset is used. Accordingly, prepaid expenses are equally offset by a nonspendable fund balance classification.

I. Restricted Net Assets

Certain proceeds from bonds and Certificates of Participation (COPs) issuances, as well as resources for debt service payments are classified as restricted net assets on the Statement of Net Assets because their use is limited by applicable bond covenants and restrictions.

When both restricted and unrestricted net assets are available for a specific purpose, it is the District's policy to use restricted net assets first, until exhausted, before using unrestricted resources.

1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued:</u>

J. Capital Assets

Capital assets which include, land, land improvements, construction in progress, buildings, building improvements, furniture, fixtures and equipment, computer software, and motor vehicles are reported in the Statement of Net Assets in the government-wide statements. The District's capitalization threshold for furniture, fixtures and equipment is \$1,000 or greater. Building improvements, additions, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Assets are recorded at historical cost. Assets purchased under capital leases are recorded at cost, which approximates fair value at acquisition date and does not exceed the present value of future minimum lease payments. Donated assets are recorded at the fair value at the time of receipt. Certain costs incurred in connection with the development of internal use software are capitalized and amortized in accordance with GASB Statement No. 51 and are reflected in the government-wide financial statements.

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

	Useful Life (Years)
Buildings and Improvements	20 – 50
Furniture, Fixtures and Equipment	5 – 20
Vehicles	7 – 18
Computer Software	5 years

When capital assets are sold or disposed of, the related cost and accumulated depreciation are removed from the accounts, and the resulting gain or loss is recorded in the government-wide statements.

K. Long-Term Debt and Compensated Absences

The government-wide financial statements report long-term liabilities or obligations that are expected to be paid in the future. Long-term liabilities reported include bonds, Certificates of Participation (COPs), derivative instrument liabilities, capital leases, insurance claims payable, vested vacation and sick pay benefits, estimate for anticipated non-vested sick pay benefits, and Post Retirement Benefits payable in future years. Bond premiums/discounts are amortized over the life of the bonds using the effective-interest method; while deferred loss on advance refundings and issuance costs are amortized over the shorter of the remaining life of the refunded bonds or the life of the new bonds in a systematic and rational method, which approximates the effectiveinterest method.

In the fund financial statements, bond premiums and discounts, as well as issuance costs are recognized in the period they are issued. Proceeds, premiums, and discounts are reported as other financing sources. Issuance costs are reported as debt service expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued:

L. Self-Insurance

The District is self-insured for portions of its general and automobile liability insurance and workers' compensation. Claim activity (expenditures for general and automobile liability and workers' compensation) is recorded in the governmental fund as payments become due each period. The estimated liability for self-insured risks represents an estimate of the amount to be paid on insurance claims reported and on insurance claims incurred but not reported (See note 13). Consistent with GAAP guidelines, for the governmental funds, in the fund financial statements, the liability for self-insured risks is considered long-term and therefore, is not a fund liability (except for any amounts due and payable at year end) and represents a reconciling item between the fund level and government-wide presentations.

The District provides health insurance for its employees and eligible dependents. Effective January 1, 2010, the district changed from a fully insured plan to a self-insured plan, with individual, as well as aggregate stop loss coverage to protect the District against catastrophic claims in a calendar year. The District accounts for health insurance activity in an internal service fund established for this purpose. Consistent with GAAP guidelines in the proprietary fund financial statements, the liability for selfinsured risks is recorded under the accrual basis of accounting.

М. **State Revenue Sources**

Revenues from state sources for current operations are primarily from the Florida Education Finance Program (FEFP), administered by the Florida Department of Education (FDOE), under the provisions of Section 1011.62, Florida Statutes. The District files reports on full-time equivalent (FTE) student membership with the FDOE. The FDOE accumulates information from these reports and calculates the allocation of FEFP funds to the District. After review and verification of FTE reports and supporting documentation, the FDOE may adjust subsequent fiscal period allocations of FEFP funding for prior year errors disclosed by its review as well as to prevent statewide allocations from exceeding the amount authorized by the Legislature. Normally, such adjustments are treated as reductions of revenue in the year the adjustment is made.

The District receives revenue from the state 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 educational programs. Any unused money is returned to the FDOE and so recorded in the year when returned.

The state allocates gross receipt taxes, generally known as Public Education Capital Outlay (PECO) money, to the District on an annual basis for capital and other projects. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE. Accordingly, the District recognizes the allocation of PECO funds as deferred revenue until such time as the encumbrance authorization is approved.

1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued:</u>

N. Property Taxes – Revenue Recognition

In the government-wide financial statements, property tax revenue is recognized when levied. The receivable is recorded net of an estimated uncollectible, which is based on past collection experience. In the fund financial statements, property tax revenue is recognized when taxes are received. Year-end revenue is accrued for taxes collected by the County Tax Collector and received by the District within 60 days subsequent to fiscal year-end.

O. Unearned Revenue

The unearned revenue in the Statement of Net Assets primarily relates to the lease of Educational Broadband Service (EBS) licenses that will be amortized over the life of the lease agreement.

P. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. <u>BUDGETS COMPLIANCE AND ACCOUNTABILITY</u>:

A. Legal Compliance

The annual budget is submitted to the Florida Commissioner of Education by major functional levels such as instructional, instructional support, general administration, maintenance, etc. Expenditures may not exceed appropriations without prior approval of the School Board in the General Fund and Special Revenue Funds at the function level. Budgetary control is exercised at the fund level for all other funds.

Florida Statutes, Section 1013.61, requires that the capital outlay budget designate the proposed capital outlay expenditures by project for the year from all fund sources. Accordingly, annual budgets for the Capital Project Funds are adopted on a combined basis only.

Budgeted amounts may be amended by resolution of the Board at any Board meeting prior to the due date for the Annual Financial Report (State Report). General Fund budgetary disclosure in the accompanying financial statements reflects the final budget including all amendments approved for the fiscal year through September 7, 2011.

Appropriations lapse at fiscal year-end, except for unexpended appropriations of state educational grants, outstanding purchase orders, contracts, and certain available balances. These balances are reflected at year-end either as restricted or assigned fund balance, and are re-appropriated in the new fiscal year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as restricted or assigned fund balance and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

B. Deficit Fund Equity

The Internal Service Fund that accounts for the District's group health insurance ended the fiscal year with a net asset deficit of \$(6.2) million. The self-insurance program has been in effect since January 1, 2010. It is anticipated that the deficit condition will disappear as the program matures.

C. Comparison of Budget to Actual Results

The budgets for each of the Governmental Funds are accounted for on the modified accrual basis of accounting.

3. CASH, CASH EQUIVALENTS, AND INVESTMENTS:

Deposits and Investments

The District's surplus funds are invested directly by the District's Office of Treasury Management. Investments of the District's State Board of Education (SBE) bond proceeds held and administered by the SBE are made by the State Board of Administration.

As authorized under State Statutes the School Board has adopted School Board Rule 6Gx13-<u>3B1.01, Deposit and Investment Policies for School Board Funds</u>, (Investment Policy) as its formal Investment Policy for all surplus funds, except for the Supplemental Early Retirement Funds, which are invested under School Board Rule 6Gx13- <u>4D1.102</u>. School Board Rule 6Gx13- <u>3B1.01</u> policies permit the following investments and are structured to place the highest priority on the safety of principal and liquidity of funds:

- Time Deposits School Board and State approved designated depository
- U.S. Government direct obligations
- Revolving Repurchase Agreements or similar investment vehicles for the investment of funds awaiting clearance with financial institutions
- Commercial Paper rated A1/P1/F1 or better
- Bankers Acceptances with the 100 largest banks in the world
- State Board of Administration Local Government Investment Pool
- Obligations of the Federal Farm Credit Bank
- Obligations of the Federal Home Loan Bank
- Obligations of the Federal Home Loan Mortgage Corporation
- Obligations of the Federal National Mortgage Association
- Obligations guaranteed by the Government National Mortgage Association
- Securities of any investment company of investment trust registered under the Investment Company Act of 1940, 15 U.S.C.

In addition, under School Board Rule 6Gx13- <u>4D1.102</u>, Early Retirement Plan – Investment <u>Policies</u>, the following investments are also permitted.

- Corporate or Taxable Government Bonds rated investment grade
- Equity Securities including index funds and actively managed mutual funds

3. CASH, CASH EQUIVALENTS, AND INVESTMENTS, Continued:

Cash, cash equivalents, and investments for governmental, fiduciary and proprietary funds of the District as of June 30, 2011 are as follows:

Investment Type	-	Fair Value (\$ in thousands)	Weighted Average Maturity (Years)
Commercial Paper	\$	82,922	0.07
U.S. Government Agency		368,314	0.14
Money Market Mutual Funds		14,527	0.14
State Board of Education – COBI		2,123	
Guaranteed Investment Contract		32,452	3.66
Corporate Bonds – Pension Trust Fund		261	
Total Debt Investments	\$	500,599	0.35
Corporate Stocks – Pension Trust Fund		12,739	
Total Investments	\$	513,338	
Cash and Cash Equivalents		245,294	
Total Cash and Investments	\$	758,632	

At June 30, 2011, \$249.4 million in cash and investments relate to unspent proceeds pertaining to various financings including the Qualified School Construction Bonds (QSCBs) and Build America Bond (BABs), Master Equipment Lease for ERP system, and Certificates of Participation (COPs), which are restricted assets whose use is limited to projects primarily related to the acquisition and construction of school facilities and equipment as authorized by Board Resolutions and Debt Covenants.

3. CASH, CASH EQUIVALENTS, AND INVESTMENTS, Continued:

Interest Rate Risk: In accordance with its investment policy under Board Rule 6Gx13-<u>3B-1.01</u>, the School Board manages its exposure to declines in fair values by substantially limiting the weighted average maturity on all investments to one year or less. U.S. Government Agency Securities include \$53.2 million in callable step-up that are assumed to be called on the next call date, and as such the weighted average maturity reflect the call date as the maturity date for these securities. The calculated weighted average maturity for all callable set-up U.S. Government Agency Securities is 38 days.

Credit Risk:

Investment Type	Rating *	Percentage of Debt Investments
Commercial Paper	A-1+	16.15 %
Federal Home Loan Bank Agency	AA+	25.47 %
Federal Home Loan Mortgage Corporation Agency	AA+	24.41 %
Federal National Mortgage Association Agency	AA+	21.86 %
Money Market Mutual Funds	AAAm	2.83 %
State Board of Education – COBI	Not Rated	0.41 %
Guaranteed Investment Contract	Not Rated	6.32 %
Corporate Bonds – Pension Trust Fund	Not Rated	0.05 %

* Standards & Poor's ratings as of June 30, 2011, except for agencies which were downgraded from AAA to AA+ on August, 5, 2011.

Concentration Risks: In accordance with Board Rule 6Gx13- <u>3B-1.01</u>, the District permits up to 20% in Federal Home Loan Bank, 20% in Federal Home Loan Mortgage Corporation agency securities, and 20% in Federal National Mortgage Association. Also, up to 60% of total investment portfolio balance can be invested in Commercial Paper. Due to economic uncertainty and credit risk, the District held \$242.2 million in collateralized bank's saving accounts and time deposits, which is reflected as cash equivalent and not reported as an investment in the above credit risk calculation. Although the credit risk percentage computation excludes all cash equivalent balances, the District's policy includes saving accounts and time deposits balances in determining policy credit risk percentage limits. The percentage of all agencies is less than 20% per issuer, as required by policy, when the collateralized bank saving accounts balance is included in the total investments computation. A formal rating was not available from Standards and Poor's for the Lehman Brother's corporate bond, which lost its original investment grade rating after the company filed for bankruptcy.

Cash/Deposits

The District's cash deposits include money market/savings, demand deposits, time deposits and petty cash. All bank balances of the District are fully insured or collateralized. At June 30, 2011, the deposit's fair value and bank balances were \$245,294 (in thousands).

4. <u>CAPITAL ASSETS</u>:

Capital asset balances and activity for the fiscal year ended June 30, 2011 are as follows (in thousands):

		Balance July 1, 2010		Additions		Deletions		Balance June 30, 2011
Non-Depreciable Capital Assets:								
Land	\$	336,629	\$	40	\$	(170)	\$	336,499
Land Improvements		215,689		15,462		-		231,151
Construction-in- Progress		97,076		106,497		(163,981)		39,592
Software Development in Progress		14,818		6,874		-		21,692
Total Non-Depreciable Capital Assets		664,212		128,873		(164,151)		628.934
Depreciable Capital Assets:								
Buildings and Improvements		5,221,777		158,115		(2,295)		5,377,597
Furniture, Fixtures, and Equipment		312,028		26,995		323,787		
Computer Software		59,272		-		-		59,272
Motor Vehicles		133,484		993		(202)		134,275
Total Depreciable Capital Assets		5,726,561		186,103		(17,733)		5,894,931
Less Accumulated Depreciation/ Amortization for:								
Building and Improvements		1,258,449		150,299		(1,831)		1,406,917
Furniture, Fixtures, and Equipment		204,712		28,107 (10,707)		107 (10,707)		222,112
Computer Software		5,927		11,855		-		17,782
Motor Vehicles	_	64,733	_	7,785		(39)	_	72,479
Total Accumulated Depreciation/ Amortization		1,533,821		198,046		(12,577)		1,719,290
Net Capital Assets	\$	4,856,952	\$	116,930	\$	(169,307)	\$	4,804,575

4. <u>CAPITAL ASSETS, Continued</u>:

For fiscal year ended June 30, 2011, depreciation/amortization by function is as follows:

Functions	_	Amount (\$ in thousands)
Instructional Services	\$	4,444
Instructional Support Services		1,831
Pupil Transportation Services		6,323
Operation and Maintenance of Plant		1,603
School Administration		373
General Administration		180
Food Services		1,120
Other		17
Facilities Acquisition and Construction		29,376
Unallocated to a specific function		152,779
Total Depreciation/Amortization	\$	198,046

Construction-in-progress is comprised of the following (in thousands):

	Incurred To Date
Elementary Schools	\$ 3,766
Middle Schools	3,668
Senior High Schools	30,609
Special Schools	411
Administration/Other	1,138
TOTAL	\$ 39,592

As part of its capital outlay program, the District has entered into various construction contracts. At June 30, 2011, the District had construction commitments of approximately \$149.5 million.

5. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS:

Interfund receivables and payables consisted of the following balances as of June 30, 2011 (in thousands):

	Due From Other Funds	Due To Other Funds
Major Funds:		
General Fund	\$ 22,205	\$ 8,156
Federal Economic Stimulus Funds	1,389	11,212
Capital Improvement LOML	-	76
Other Capital Projects Funds	22	-
ARRA Economic Stimulus Capital Project Funds	 29	1
Total Major Funds	23,645	 19,445
Total Non-Major Funds	380	15,818
Total Governmental Funds	\$ 24,025	\$ 35,263
Proprietary Fund:		
Internal Service Fund	11,238	-
Totals	\$ 35,263	\$ 35,263

Interfund receivables/payables are short-term balances that represent reimbursements between funds for payments made by one fund on behalf of another fund.

A summary of transfers for the year ended June 30, 2011 are as follows (in thousands):

	-					
Transfers from:	 General Fund	Ec Stimu	ARRA onomic lus Capital cts Funds	1	Non-Major Funds	 Total
Major Funds:						
Capital Improvement LOML	\$ 126,506	\$	1,809	\$	186,318	\$ 314,633
Other Capital Projects Funds	-		-		24,351	24,351
ARRA Capital Projects	-		178		-	178
Non-Major Funds	27,039		-		-	27,039
Total	\$ 153,545	\$	1,987	\$	210,669	\$ 366,201

The transfers to the General Fund relate to funding for the maintenance, renovation and/or repair of school facilities, pursuant to Section 1011.71 of the Florida Statutes. Transfers to other non-major funds primarily relate to debt service payments.

Transfers to:

6. <u>RECEIVABLES/PAYABLES FROM OTHER AGENCIES</u>:

Receivables at June 30, 2011, are as follows (in thousands):

	C	General Fund	Ec	Federal conomic timulus Funds	Ca	her pital jects	n-Major Governr		Total ernmental Funds	nental Governmei	
Due From Other Agencies											
Federal Government:											
Medicaid Federal	\$	10,544	\$	-	\$	-	\$ -	\$	10,544	\$	10,544
Food Service Reimbursement		-		-		-	16,811		16,811		16,811
Fund For The Improvement of Education		-		-		-	2,468		2,468		2,468
Teacher Incentive		-		-		-	1,595		1,595		1,595
Miscellaneous Federal		343		65		-	1,774		2,182		2,182
State Government:											
IDEA Part B		-		871		-	-		871		871
Title I		-		10,132		-	3,252		13,384		13,384
SAVES		-		-		-	2,170		2,170		2,170
FEMA		-		-		-	-		-		687
Voluntary Prekindergarten Program		508		-		-	-		508		508
Miscellaneous State		120		120		-	3,972		4,212		4,212
Local Government:											
Miscellaneous Local		4,152		-		-	3,068		7,220		7,220
Miami-Dade County		-		-	2	,273	-		2,273		2,273
Driver's Education Program		-		-		-	-		-		1,100
South Florida After-School All Stars		1,273		-		-	 -		1,273		1,273
Total	\$	16,940	\$	11,188	\$ 2	,273	\$ 35,110	\$	65,511	\$	67,298

Payables at June 30, 2011, are as follows (in thousands):

	-	eneral Fund	n-Major unds	Gove	Total rnmental unds	Gove	'otal rnment- Vide
Due To Other Agencies							
Federal Government:							
Miscellaneous Federal	\$	-	\$ 884	\$	884	\$	884
State Government:							
State of Florida – Merit Award Program		-	-		-		-
Miscellaneous State		16	-		16		16
Local Government:							
Charter Schools		4,216	-		4,216		4,216
Miscellaneous Local		2	1,524		1,526		1,526
Total	\$	4,234	\$ 2,408	\$	6,642	\$	6,642

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DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2011

7. SHORT-TERM DEBT

Short-term debt activity for the fiscal year ended June 30, 2011, is as follows (in thousands):

	Balance July 1, 2010	Additions	Deletions	Balance June 30, 2011
Tax Anticipation Note (TAN), Series 2010, issued on July 16, 2010, effective yield of 0.302%, with a maturity date of January 18, 2011.	\$ -0-	\$ 250,000	\$ 250,000	\$ -0-
Total	\$ -0-	\$ 250,000	\$ 250,000	\$ -0-

Proceeds from the TAN were used as a working capital reserve in the General Fund as permitted under State and Federal tax laws.

8. <u>COMPENSATED ABSENCES</u>:

The District's employee vacation and sick leave policies provide for the granting of a specific number of days of vacation based on years of service governed by applicable labor contracts and one day of sick leave with pay per each month of employment. Active employees, excluding administrators, may request payment of 80% of their unused sick leave which has accumulated during the fiscal year, provided they have not used more than three sick/personal days during that time and have a remaining balance, after payment, of twenty-one days. These policies also provide for paying most employees unused vacation up to 60 days upon termination, and up to 100% of unused sick leave after thirteen years of service; 50% after ten years; 45% after six years; 40% after three years and 35% during the first three years of qualified service upon retirement, death or resignation. Vacation accrual is limited to 60 days for twelve-month active employees.

The School Board approved the adoption of the Miami-Dade County Public Schools Terminal Leave Retirement Program (TLRP) at its May 14, 2003 Board meeting. The TLRP Program consists of a tax-favored retirement plan, which allows the Board to direct accrued annual (vacation) leave or terminal sick leave (accrued sick days) for employees who are separating from service as a result of retirement, or entering into or continuing DROP, to a tax-sheltered annuity program, or other qualified plan, in lieu of a taxable cash payment to the employee, upon separation from service.

The program is mandatory as a result of Board action which became effective on May 15, 2003, for all personnel (except AFSCME employees) who will have their annual (vacation) leave and terminal sick leave automatically contributed to either the Board's Tax Sheltered Annuity 403(b) or 401(a) Programs. Contributions into this program will not be subject to either Federal Income Tax (estimated 27%) or Social Security Tax (FICA) of 7.65%. Any amount of accrued terminal leave in excess of the amounts authorized by the IRS will be paid out to the retiring employee and will be subject to applicable taxes.

The current portion (the amount expected to be liquidated with current available resources) of the accumulated vested vacation and anticipated sick leave payments is recorded in the General Fund and is included in accrued payroll and compensated absences. The liabilities recorded include provisions for the employer's portion of pension contributions, FICA and other fringe benefits on the vested vacation and sick leave as applicable. At June 30, 2011, the accrued liability for compensated absences in the General Fund was \$9.9 million.

Governmental Accounting Standards Board (GASB) Statement No. 16, <u>Accounting for</u> <u>Compensated Absences</u>, requires governmental agencies to record as a liability the vested and future rights to sick and/or vacation leave. Accordingly, the probability of partially vested employees becoming fully vested and actual past termination payment experience was considered in the determination of this liability.

The statement of net assets reflects both the current and long-term portions of compensated absences including retirement incentive benefits. At June 30, 2011, the current and long-term portions were \$19,244 and \$255,497 respectively (in thousands).

The District has entered into various capital lease agreements for the acquisition of certain property, vehicles, and equipment which are stated at acquisition cost and included as part of our Capital Assets. At June 30, 2011, the amount of leased equipment recorded in Capital Assets was \$152.6 million. Additionally, \$1.3 million of unspent proceeds relating to the Master Equipment Lease Agreement is disclosed as restricted cash and investments at June 30, 2011 in Note 3.

The following is a summary of the future minimum lease payments, under capital leases together with the present value of the minimum lease payments as of June 30, 2011 (in thousands):

Fiscal Year	 Other Leases	 Master Equip	 Lease Total		
2012	\$ 622	\$ 33,672	\$ 34,294		
2013	283	33,672	33,955		
2014	197	22,598	22,795		
2015	94	21,949	22,043		
2016	14	21,300	21,314		
2017	-	3,085	3,085		
	\$ 1,210	\$ 136,276	\$ 137,486		
Less Amount Representing Interest	138	12,135	12,273		
Present Value of Minimum Lease Payments	\$ 1,072	\$ 124,141	\$ 125,213		

The amount representing interest was calculated using imputed rates ranging primarily from 0.00% to 16.00%.

10. LONG-TERM BONDS PAYABLE:

State Board of Education Capital Outlay Bonds

Capital Outlay Bonds are issued by the State Board of Education (SBE) on behalf of the District and are generally referred to as "SBE Bonds." The bonds mature serially and are secured by a pledge of the District's portion of the state revenues derived from the sale of automobile license plates. 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. At June 30, 2011, amounts withheld and in the custody of the state totaled \$2,122,718 and are included as cash and investments with fiscal agent in the Statement of Net Assets.

General Obligation Bonds

On March 8, 1988, pursuant to Florida Statutes, Section 1010.41, voter residents of the District approved a referendum authorizing the School Board to issue General Obligation School Bonds in an aggregate amount not exceeding \$980 million, to be issued as required. The proceeds from the bonds are to be used to pay for the construction of new educational facilities and improving existing educational facilities. As of June 30, 2011, no bonds remain to be issued. Principal and interest on the bonds is paid from ad valorem school district taxes on all taxable real and personal property, excluding homestead exemption as required by Florida law, without limitation as to rate or amount.

10. LONG-TERM BONDS PAYABLE, Continued:

A summary of bonds payable as of June 30, 2011 is as follows (in thousands):

	Au	thorized	l:	ssued	Out	standing
State Board of Education (SBE) Capital Outlay Bonds – Series 2002A, due in varying annual payments through January 1, 2022, with interest rates ranging from 3.00% to 5.00%. Interest is payable semi-annually on January and July 1. Bonds are callable on January 1, through December 31, 2012 at par plus 1% premium, and thereafter at par.	\$	1,950	\$	1,950	\$	85
State Board of Education (SBE) Capital Outlay Bonds – Series 2003A, due in varying annual payments through January 1, 2023, with interest rates ranging from 3.00% to 5.00%. Interest is payable semi-annually on January and July 1. Bonds are callable on January 1, through December 31, 2013 at par plus 1% premium, and thereafter at par.	\$	1,285	\$	1,285	\$	900
State Board of Education (SBE) Capital Outlay Bonds – Series 2004A, due in varying annual payments through January 1, 2024, with interest rates ranging from 3.00% to 4.625%. Interest is payable semi-annually on January and July 1. Bonds are callable on January 1 through December 31, 2014 at par plus 1% premium, and thereafter at par.	\$	5,115	\$	5,115	\$	3,975
State Board of Education (SBE) Capital Outlay Bonds – Series 2005A due in varying annual payments through January 1, 2025 with interest rates ranging from 3% to 5%. Interest is payable semi-annually on January 1 and July 1. Bonds are callable on January 1 through December 31, 2015 at par plus 1% premium, and thereafter at par. A portion of the proceeds was used to refund SBE Capital Outlay Bonds Series 1996A & 1997A to						
achieve debt service savings.	\$	89,680	\$	89,680	\$	52,115

10. LONG- TERM BONDS PAYABLE, Continued:

	Aut	horized	!	ssued	Out	standing
State Board of Education (SBE) Capital Outlay Bonds – Series 2005B due in varying annual payments through January 1, 2020 with interest rates ranging from 3% to 5%. Interest is payable semi-annually on January 1 and July 1. Bonds are callable on January 1 through December 31, 2015 at par plus 1% premium and thereafter at par. The proceeds from these bonds were used to refund SBE Capital Outlay Bonds Series 1998A and 2000A to achieve debt service savings.	\$	2,735	\$	2,735	\$	2,055
State Board of Education (SBE) Capital Outlay Bonds – Series 2008A due in varying annual payments through January 1, 2028, with interest rates ranging from 3.25% to 5.00%. Interest is payable semi-annually on January and July 1. Bonds are callable on January 1, 2018 at par plus 1% premium, and thereafter at par.	\$	8,425	\$	8,425	\$	7,585
State Board of Education (SBE) Capital Outlay Bonds – Series 2009A, Refunding due in varying annual payments through January 1, 2019, with interest rates ranging from 2.00% to 5.00%. Interest is payable semi- annually on January and July 1.	\$	1,710	\$	1,710	\$	1,390
State Board of Education (SBE) Capital Outlay Bonds – Series 2009A, New Portion due in varying annual payments through January 1, 2029, with interest rates ranging from 2.00% to 5.00%. Interest is payable semi-annually on January and July 1.	\$	1,355	\$	1,355	\$	1,285
State Board of Education (SBE) Capital Outlay Bonds – Series 2010A, Refunding due in varying annual payments through January 1, 2022, with interest rates ranging from 4.00% to 5.00%. Interest is payable semi-annually on January and July 1.	\$	1,440	\$	1,440	\$	1,440
State Board of Education (SBE) Capital Outlay Bonds – Series 2010A, NEW Portion due in varying annual payments through January 1, 2030, with interest rates ranging from 3.00% to 5.00%. Interest is payable semi-annually on January and July 1.	\$	640	\$	640	\$	620

10. LONG-TERM BONDS PAYABLE, Continued:

	A	uthorized	 Issued		tstanding
General Obligation Schools Bonds, Series 1994, consisting of Serial Bonds due in varying serial payments through August 1, 2014. Interest rates ranging from 5.0% to 6.4%, is payable February 1 and August 1. Bonds maturing on August 1, 2004 and thereafter were called on this date at the redemption price of 101%. The bonds were remarketed with the same maturity dates, rates, and issue date at a true interest cost of 2.66%. The sale resulted in the same cash flow as the prior debt service and an economic gain of \$11,812 (Premium less issuance costs and call premium) for project fund deposits.	\$	Third in a series not to exceed 980,000	\$ 99,030	\$	42,515
General Obligation Refunding School Bonds Series 1997, consisting of Serial Bonds due in varying serial payments through February 15, 2017. Interest, at a rate of 5.00%, is payable February 15 and August 15. The Bonds maturing on February 15, 2008 and thereafter were called on November 1, 2006 at the redemption price of 101%. The Bonds were remarketed at the same maturity dates, rates, and issue date at a true interest cost of 3.83%. The sale resulted in the same cash flow as prior debt service and an economic gain of \$4,237 (premium less issuance cost and call premium), project fund deposits.	\$	86,785	\$ 86,785	\$	57,430
General Obligation Refunding School Bonds Series 1996, consisting of Serial Bonds due in varying serial payments through July 15, 2011. Interest, with rates ranging from 4.50% to 5.00%, is payable January 15 and July 15. The Bonds maturing on July 15, 2007 and thereafter were called on November 1, 2006 at the redemption price of 101%. The Bonds were remarketed at the same maturity dates, rates, and issue date at a true interest cost of 3.72%. The sale resulted in the same cash flow as prior debt service and an economic gain of \$1,383 (premium less issuance cost and call premium), project fund deposits.	\$	79,650	\$ 79,650	\$	17,620
General Obligation Refunding School Bonds Series 1998, consisting of Serial Bonds due in varying serial payments through August 1, 2015. Interest rates ranging from 4.0% to 5.38%, is payable February 1 and August 1. The Bonds are not subject to redemption prior to maturity.	\$	154,580	\$ 154,580	\$	98,440
Total Long-Term Bonds Payable				\$	287,455

10. LONG-TERM BONDS PAYABLE, Continued:

Debt service requirements through maturity for all long-term bonds payable at June 30, 2011 are as follows (in thousands):

Year										
Ending						Total				
June 30	Pri	ncipal	I	nterest	Req	uirements				
2012	\$	64,445	\$	13,545	\$	77,990				
2013		49,340		10,604		59,944				
2014		52,010		8,030		60,040				
2015		54,840		5,314		60,154				
2016		41,450		2,863		44,313				
2017 – 2021	18,115		18,115 3,150			21,265				
2022 – 2026		5,230		1,140		6,370				
2027 – 2031		2,025		2,025		2,025		153		2,178
Total	\$	\$ 287,455		44,799	\$	332,254				

11. <u>OBLIGATIONS UNDER LEASE PURCHASE AGREEMENT</u> – <u>CERTIFICATES OF PARTICIPATION</u>:

On August 1, 1994, the District entered into a Lease Purchase Agreement, with the Dade County School Board Foundation, Inc., a Florida not-for-profit corporation (the "Foundation"), to finance the acquisition and construction of new schools and appurtenant equipment and other property (the "Facilities") to be operated by the District. The members of the School Board serve as the Board of Directors of The Foundation. The Foundation was formed by the School Board solely for the purpose of acting as the lessor of the Facilities, with the District as lessee. The School Board as lessor entered into Ground Leases with the Foundation for the Facilities site and all improvements. In conjunction therewith, Certificates of Participation, (the "Certificates") were issued to third parties, evidencing undivided proportionate interests in basic lease payments to be made by the District, as lessee, pursuant to the Lease Purchase Agreement. Fee title to the Facilities and the Facilities site is in the name of the District. The District is responsible for operation, maintenance, use, occupancy, upkeep and insurance of the Facilities.

The Foundation leases the Facilities to the District under the Lease Purchase Agreements, which are automatically renewable annually through May 1, 2037, unless terminated, in accordance with the provisions of the Lease Purchase Agreements, as a result of default or the failure of the School Board to appropriate funds to make lease payments in its final official budget. The remedies on default or upon an event of non-appropriation include the surrender of the Facilities by the District and its releting for the remaining Ground Lease term, or the voluntary sale of the Facilities by the School Board, in either case with the proceeds to be applied against the School Board's obligations under the Lease Purchase Agreements.

The Certificates are not separate legal obligations of the School Board, but represent undivided interests in lease payments to be made from appropriate funds budgeted annually by the School Board for such purpose from current or other funds authorized by law and regulations of the Department of Education, including the local optional millage levy. However, neither the School Board, the District, the State of Florida, nor any political subdivision thereof, are obligated to pay, except from appropriated funds, any sums due under the Lease Purchase Agreement from any source of taxation. The full faith and credit of the School Board and the District is not pledged for payment of such sums due under the Lease Purchase Agreements and such sums do not constitute an indebtedness of the School Board or the District within the meaning of any constitutional or statutory provision or limitation. The District plans to make the Series 2001C, 2004A, 2005A, 2006C, and 2006D lease payments primarily from the impact fees collected on new residential construction by Miami-Dade County and remitted to the School Board.

Basic lease payments are deposited with the Trustee semi-annually. For accounting purposes, due to the consolidation of the Foundation within the financial statements, basic lease payments are reflected as debt service expenditures when payable to Certificate holders. Payments of the outstanding Certificates of Participation are insured through AMBAC Assurance Corp., National Public Finance Guarantee Corp. (formerly MBIA Insurance Corp. of Illinois and assumed Financial Guaranty Insurance Co. policies), Assured Guaranty Corp., and Assured Guaranty Municipal Corp.

A trust fund was established with the Trustee to facilitate payments in accordance with the Lease Purchase Agreements and the Trust Agreements. Various accounts are maintained by the Trustee in accordance with the trust indenture. All funds held in the various accounts, are invested by the Trustee, as directed by the School Board. Interest earned on funds in the Acquisition Account is transferred to the Lease Payment Account.

Under the American Recovery and Reinvestment Act of 2009, Qualified School Construction Bonds (QSCBs) and Build America Bonds (BABs) were established to provide for taxable obligations to be issued by the school district with a federal subsidy for interest. Series 2009B and 2010A were issued under the Qualified School Construction Bond program and Series 2010B were issued under the Build America Bond program. The 2009B Series provides federal tax credits in lieu of interest payments to the Certificate holder, which is similar to the Series 2000, 2001, 2003, and 2006 Qualified Zone Academy Bonds program. The Series 2010A and 2010B Series were issued as direct pay bonds whereby the interest subsidy is paid directly to the school district by the U.S. Treasury.

with predetermined reset terms.

DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2011

11. <u>OBLIGATIONS UNDER LEASE PURCHASE AGREEMENT</u> – <u>CERTIFICATES OF PARTICIPATION, Continued</u>:

A summary of Certificates of Participation payable as of June 30, 2011 is as follows (in thousands):

	<u>Issue</u> Date	<u>Final</u> <u>Maturity</u>	Interest Rate(s)	<u> </u>	lssued	<u>Outstanding</u>
2000 Qualified Zone Academy Bonds – Interest is paid by U.S. Government through issuance of federal income tax credits.	12/21/00	12/21/13	N/A	\$	24,508	24,508
2001 Qualified Zone Academy Bonds – Interest is paid by U.S. Government through issuance of federal income tax credits.	06/01/01	06/01/15	N/A		15,000	15,000
2003 Qualified Zone Academy Bonds – Interest is paid by U.S. Government through issuance of federal income tax credits.	12/18/03	12/18/18	N/A		9,744	9,744
2006 Qualified Zone Academy Bonds – Interest is paid by U.S. Government through issuance of federal income tax credits.	12/15/06	12/15/22	N/A		2,600	2,600
2010 Qualified Zone Academy Bonds – 5.10% Tax Credit paid by U.S. Government to the District.	11/10/10	11/01/29	True Interest Cost 0.15% 5.25% (without 5.10% U.S. Subsidy)		24,480	24,480
2001B Series – Auction Rate Certificates converted to variable rate mode based on LIBOR plus 0.75% under a Private Placement with predetermined reset terms.	06/19/01	05/01/31	Variable Interest 0.94% @ June 30, 2011		54,650	46,550
2001C Series – Serial and Term Certificates.	09/01/01	10/01/21	True Interest Cost 4.734% 3.5% to 5.5%		42,235	1,925
2002A Series – Auction Rate Certificates converted to variable rate mode based on SIFMA plus 0.75% under a Private Placement with predetermined reset terms.	12/13/02	08/01/27	Variable Interest 0.84% @ June 30, 2011		75,000	61,680
2002B Series – Auction Rate Certificates converted to variable rate mode based on SIFMA plus 0.75% under a Private Placement	12/13/02	08/01/27	Variable Interest 0.84% @ June 30, 2011		75,000	61,985

11. <u>OBLIGATIONS UNDER LEASE PURCHASE AGREEMENT</u> – <u>CERTIFICATES OF PARTICIPATION, Continued</u>:

A summary of Certificates of Participation payable as of June 30, 2011 is as follows (in thousands), continued:

	<u>Issue</u> Date	<u>Final</u> Maturity	Interest Rate(s)	lssued	Outstanding
2003A Series – Include Capital Appreciation Bonds. Refunded 1998B series at 101% with a gross savings of \$5,518 and a net present value economic savings of \$5,065.	03/01/03	08/01/27	True Interest Cost 3.418% Assumed 3.5%-Beyond Mandatory Purchase Date	\$ 63,633	1,132
2003D Series – Serial & Term Certificates.	06/01/03	08/01/29	True Interest Cost 4.358% 2% to 5%	165,210	151,880
2004A Series – Serial Certificates. Partially refunded 2000A and 2001C at 100% with a gross savings of \$3,316 and a net present value economic savings of \$3,226.	08/12/04	10/01/20	True Interest Cost 4.29% 2.25% to 5.25%	87,210	80,510
2005A Series – Serial & Term Certificates.	06/28/05	04/01/20	True Interest Cost 3.892% 3.5% to 5%	56,380	24,885
2006A Series – Serial & Term Certificates.	03/15/06	11/01/31	True Interest Cost 4.49% 3.375% to 5.00%	201,080	181,685
2006B Series – Serial & Term Certificates.	04/11/06	11/01/31	True Interest Cost 4.54% 3.50% to 5.00%	208,150	187,995
2006C Series – Serial & Term Certificates.	05/10/06	10/01/21	True Interest Cost 4.41% 3.875% to 5.00%	53,665	42,730
2006D Series – Serial Certificates. Partially refunded 2001C at 100% with a gross savings of \$558 and a net present value economic savings of \$419.	12/21/06	10/01/21	True Interest Cost 4.098% 3.625% to 5.00%	10,570	10,485
2007A Series – Serial & Term Certificates.	05/10/07	05/01/32	True Interest Cost 4.52% 3.75% to 5.00%	316,515	290,480
2007B Series – Serial & Term Certificates.	05/24/07	05/01/32	True Interest Cost 4.47% 4.00% to 5.00%	101,265	91,725
2007C Series – Auction Rate Certificates converted to variable rate mode based on LIBOR plus 0.75% under a Private Placement with predetermined reset terms.	05/24/07	05/01/37	Variable Interest 0.94% @ June 30, 2011	90,825	90,825

11. <u>OBLIGATIONS UNDER LEASE PURCHASE AGREEMENT</u> – <u>CERTIFICATES OF PARTICIPATION, Continued</u>:

	<u>Issue</u> Date	<u>Final</u> Maturity	Interest Rate(s)	lssued	Outstanding
2008A Series – Serial Certificates. Forward Cash market Refunding of Series 1998A & 1998C with a gross savings of \$11,015 and a net present value economic savings of \$8,557.	06/19/08	08/01/26	True Interest Cost 4.327% 5%	\$ 233,400	216,620
2008B Series – Serial & Term Certificates.	05/28/08	05/01/33	True Interest Cost 4.869% 3.5% to 5.25%	538,305	538,305
2008C Series – Variable Rate Demand Notes with a weekly reset partially refunded the 2003A Term Bonds with a mandatory Put of 8/01/08. Issuance includes irrevocable direct pay Letter of Credit at 0.38% and 0.08% for remarketing fees. If cannot be remarketed the terms of the Letter of Credit include a five year loan from the bank.	08/01/08	07/15/27	Variable Interest 0.08% @ June 30, 2011	57,770	57,440
2009A Series – Serial & Term Certificates.	02/26/09	02/01/34	True Interest Cost 5.28% 3.00% to 5.375%	310,055	274,770
2009B Series – Qualified School Construction Bonds. Interest is paid by U.S. Government through issuance of federal income tax credits (sold at a discount price of 73.673% resulting in a True Interest Cost of 1.859%).	12/15/09	12/15/26	N/A	104,000	104,000
2010A Series – Qualified School Construction Bonds , 5.54% Tax Credit paid by U.S. Government to the District.	06/24/10	06/15/27	True Interest Cost 0.852% 6.24% to 6.49% (without 5.54% U.S. Subsidy)	96,290	96,290
2010B Series – Build America Bonds , 35% Tax Credit paid by U.S. Government to the District.	06/24/10	06/15/32	True Interest Cost 4.523% 6.84% to 6.94% (without 35% U.S. Subsidy)	27,990	27,990
2011A Series – Include fixed rate and term rate certificates refunding of Series 2003B. Term bonds include mandatory 3 year soft put on 5/1/14 of \$76,685 at 100% with a gross savings of (\$26,015) and a net present value economic savings of \$5,626.	03/29/11	05/01/31	True Interest Cost 4.849% 2.5% to 5%	139,055	139,055
2011B Series – Include fixed rate and term rate certificates partially refunding of Series 2007A, 2007B, and 2009A. Term bonds include a mandatory 5 year soft put on 05/01/16 of \$10,000 at 100% with a gross savings of (\$139,744) and net present value economic dissavings of (\$15,399).	03/29/11	05/01/32	True Interest Cost 4.849% 5% to 5.75%	137,660	137,660
				\$ 3,322,245	\$ 2,994,934

11. <u>OBLIGATIONS UNDER LEASE PURCHASE AGREEMENT</u> – <u>CERTIFICATES OF PARTICIPATION, Continued</u>:

At June 30, 2011 the following defeased certificates remain outstanding:

Defeased Certificates	Amount Outstanding
2001C	\$ 25,925,000
2007A	\$ 17,745,000
2007B	\$ 6,245,000
2009A	\$ 23,690,000

The total obligation under lease purchase agreements – Certificates of Participation is as follows (dollars in thousands):

Year Ending		Total
June 30	Re	quirements*
2012	\$	151,600
2013		141,172
2014		219,261
2015		198,323
2016		224,190
2017 – 2021		1,093,126
2022 – 2026		1,027,189
2027 – 2031		1,170,306
2032 – 2036		292,645
2037 – 2038		20,073
Total		4,537,885
Less: interest (rates ranging		
from 0.08% to 6.94%)		(1,542,951)
Principal	\$	2,994,934

* The schedule above reflects required annual payments to the sinking fund for the retirement of the debt, and are not considered reduction of principal until the year of maturity.

11. <u>OBLIGATIONS UNDER LEASE PURCHASE AGREEMENT</u> – <u>CERTIFICATES OF PARTICIPATION, Continued</u>:

Hedging Derivative Instrument:

Objectives: The District entered into pay-fixed interest rate forward swaps (referred to herein collectively as "Swaps") in order to lower its cost of capital and protect against rising interest rates. The Swaps are classified as cash flow hedges on the District's floating rate debt and were executed to manage its mix of fixed and floating rate exposure in its on-going borrowing program.

The following Swaps had changes in fair value totaling \$4,717,703 classified as Deferred Inflow of Resources and all fair values (excluding accrued interest) have been calculated using the zero-coupon method. This method calculates the future net settlement payments required by the swap, assuming that the current forward rates implied by the yield curve correctly anticipate future spot interest rates. The payments are then discounted using the spot rates implied by the current yield curve for hypothetical zero-coupon bonds due on the date of each future net settlement of the swap.

Date of Execution	Notional Amount Outstanding	Effective Date	Termination Date	Associated Certificates	Fixed Payable Swap Rate	Variable Receivable Swap Rate	Counterparty credit rating at June 30, 2011	Fair Value at June 30, 2011
04-03-2006	\$64,020,000	04-01-2007	08-01-2027	COP 2002A	3.821%	70% 1Mo LIBOR	Aa1/AA-	(\$7,615,234)
04-03-2006	\$64,020,000	04-01-2007	08-01-2027	COP 2002B	3.821%	70% 1Mo LIBOR	Aa1/AA-	(\$7,636,194)
04-03-2006	\$57,440,000	08-01-2008	07-15-2027	COP 2008C	3.909%	70% 1Mo LIBOR	A2/A	(\$8,451,435)

Using rates as of June 30, 2011, debt service requirements for variable rate debt and net Swap payment, assuming current interest rates remain the same, are as follows (in thousands):

Fiscal Year	Р	rincipal	h	nterest	•	g Derivative ments, Net	Fotal terest
2012	\$	4,915	\$	1,209	\$	6,601	\$ 7,810
2013	\$	4,865	\$	1,025	\$	6,432	\$ 7,458
2014	\$	5,125	\$	981	\$	6,251	\$ 7,232
2015	\$	7,560	\$	933	\$	6,046	\$ 6,979
2016	\$	7,935	\$	890	\$	5,826	\$ 6,716
2017 – 2021	\$	43,075	\$	3,634	\$	25,440	\$ 29,074
2022 – 2026	\$	61,675	\$	1,986	\$	18,372	\$ 20,358
2027 - 2028	\$	45,955	\$	205	\$	3,775	\$ 3,980
Total	\$	181,105	\$	10,863	\$	78,743	\$ 89,607

Risk Disclosure:

Credit Risk. The Swaps rely upon the performance of the third parties who serve as swap counterparties, and as a result the District is exposed to credit risk, or the risk that a swap counterparty fails to perform according to its contractual obligations. The appropriate measurement of this risk at the reporting date is the fair value of the Swaps, as shown in the columns labeled Fair Value in the tables above. To mitigate credit risk, the District maintains strict credit standards for swap counterparties. The current swap counterparties have ratings in single-A category or better. To further mitigate counterparty credit risk, the District's swap documents require counterparties to post collateral for the District's benefit if they are downgraded below Aa3 by Moody's and below AA- by Standard & Poor's, if the swap values exceed specified thresholds. Collateral is to be in the form of US Treasuries or Agency securities held by a third party custodian. Currently, the Swaps have not been in an asset position requiring the posting of collateral. There is no master netting arrangement on the outstanding Swaps.

11. <u>OBLIGATIONS UNDER LEASE PURCHASE AGREEMENT</u> – CERTIFICATES OF PARTICIPATION, Continued:

Interest Rate Risk. The Swaps are intended to protect the District against changes in floating interest rates. If floating rates rise, the District's payment on the variable rate bonds should increase but should be offset by the variable rate payments it receives under the Swaps.

Basis Risk. The District's Swaps expose the District to basis risk should the relationship between the floating rates the District will receive on the swaps (70% of LIBOR) fall short of the variable rate on the associated bonds, the expected savings may not be realized. As of June 30, 2011, the variable rate was 0.09%, while the LIBOR rate was 0.19% on both the 2002A & 2002B certificates, and the District received 0.13% (70%) on both the 2002A & 2002B certificates, respectively. As of June 30, 2011, the 2008C variable rate was 0.08%, while the LIBOR rate was 0.19% and the District received 0.13% (70%).

Termination Risk. The District's Swap agreements do not contain any out-of-the-ordinary termination events that would expose it to significant termination risk. In keeping with market standards the District or the counterparty may terminate each swap if the other party fails to perform under the terms of the contract. In addition, the swap documents allow either party to terminate in the event of a significant loss of creditworthiness. The District views such events to be remote at this time. If at the time of the termination a swap has a negative value, the District would be liable to the counterparty for a payment equal to the fair value of such swap.

12. <u>DEBT SERVICE</u>:

The amount available for debt service consists of resources from the Debt Service Funds legally required to be used for debt service until the related debt is extinguished (in thousands):

Categories:	<u>Amounts</u>
Restricted for Payment of State Board of Education and Capital Outlay Bonds	\$ 2,123
Restricted for Payment of District Bond Funds	53,537
Restricted for Other Debt Service	37,662
Total Available in Debt Service Funds	\$ 93,322

All Certificates of Participation Lease Payments and all other amounts required to be paid by the School Board under the various Series under the Master Lease and all other Leases are made from legally available funds appropriated for such purpose by the School Board. The substantive portion for these payments is provided by the Local Optional Millage Levy on advalorem property. Separate Lease Payment Accounts are established for each series of Certificates issued under the Trust Agreement. Lease Payments are due under the Master Lease on an all-or-none basis and are payable on a parity basis solely from legally available funds appropriated by the School Board for such purpose. Such payments are normally transferred to the Trustee 15 days before Lease Payments are due.

13. ESTIMATED LIABILITY ON INSURANCE RISKS AND PENDING CLAIMS:

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; administrative errors and omissions; injuries to employees, students and guests; as well as natural disasters. The District is self-insured for portions of its general and automobile liability insurance, workers' compensation and health insurance. Losses involving auto and general liability claims are limited (generally) by provisions of the Florida State Statute 768.28. These self-insured funds are administered by a third party. The District purchases commercial insurance for other risks including property and other miscellaneous risks as follows:

Туре	Risk Retention/ Deductible	Coverage after Retention/Deductible				
Workers' Compensation	\$1,000,000	Statutory/\$1,000,000				
General, Fleet Liability, and Errors and Omissions	\$100,000/\$200,000	\$500,000 per occurrence, \$3,250,000 annual aggregate				
Property	\$100,000,000 per occurrence for hurricanes; \$500,000 per incident for all other perils.	\$250,000,000 for all perils including windstorms, earthquakes and floods.				
	\$100,000 for each act of terrorism	\$50,000,000 annual aggregate.				

Accordingly, liabilities for certain retained risks are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The District's estimated liability for self-insured losses relating to the casualty program consisting of general liability, automobile liability, professional liability/errors and omissions, and workers' compensation claims was determined by an independent actuarial valuation performed as of June 30, 2011. Liabilities, as determined by the actuary, include an amount for claims that have been incurred but not reported (IBNR). Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The portion of the liability that is due and payable at June 30, 2011 is recorded in the General Fund and the remaining portion is recorded in the government-wide financial statements. Liability for incurred losses to be settled by fixed or reasonably determinable payments over a long period of time are reported at their present value using expected future investment yield assumptions of 5%.

Effective January 1, 2010, the financial platform for the School Board's health insurance program for eligible employees, retirees and their dependents moved from a fully insured model to a self insured model. At the Board meeting of September 9, 2009, the Board awarded its contract for Administrative Services Only (ASO), pursuant to Request For Proposal (RFP) 071-JJ10, District Healthcare Benefit Program, to Cigna. Additionally, the School Board authorized the purchase of stop loss coverage for its self insured program including Individual Stop Loss (ISL) and Aggregate Stop Loss (ASL) coverages from Cigna. The ISL attachment point is \$700,000 and the ASL attachment point is 120% of expected claims. The Stop Loss coverage was renewed with the same coverage terms effective January 1, 2011.

The School Board approved a set of premium equivalent rates, based upon actuarial projections of claims including claims incurred but not reported (IBNR) for the calendar year provided by the School Board's Employee Benefits Consulting firm of Deloitte Consulting, LLP. The calendar year 2011 monthly rates for the two offered programs are \$531 (OAP 10) and \$489 (OAP 20). The Board's contribution for employee only coverage is limited to the \$489 (OAP 20); therefore, employees who choose the \$531 (OAP 10) are subject to a monthly cost share based upon their salary band. Effective January 1, 2010, the cost of dependent healthcare coverage became banded by salary tiers which was renewed for January 1, 2011.

The District's estimated liability for health insurance claim payments was determined by an independent actuarial valuation performed as of January 1, 2011.

The School Board continues to offer an opt out provision for employees who can provide proof of insurance coverage. Employees who opt out receive a monthly adjustment to gross compensation of \$100/month.

There were no losses which exceeded coverage in fiscal years ended June 30, 2009, 2010, and 2011.

13. ESTIMATED LIABILITY ON INSURANCE RISKS AND PENDING CLAIMS, Continued:

A liability amount of \$121,588 was actuarially determined to cover reported and unreported insurance claims payable at June 30, 2011. It is estimated that of the current portion, \$2,435 is due and payable at June 30, 2011 and \$52,841 is due within a year. The remaining \$66,312 will be due in future years (in thousands).

	Estimated Liability For Pending Claims									
		Current Portion		Long-Term Portion		Total				
Workers' compensation	\$	20,601	\$	53,897	\$	74,498				
General and occupational liability		3,562		10,445		14,007				
Fleet liability		987		1,970		2,957				
Group Health		30,126		-		30,126				
Total	\$	55,276	\$	66,312	\$	121,588				

Changes in the balance of claims liabilities for the years ended June 30, 2010 and 2011 are as follows (in thousands):

	_	Balance ly 1, 2009	cla ch esti	rrent-year aims and aanges in mates and iscounts	F	Claim bayment	alance e 30, 2010
Workers' compensation	\$	85,247	\$	15,874	\$	(22,919)	\$ 78,202
General and occupational liability		13,790		2,985		(3,665)	13,110
Fleet liability		3,045		808		(1,066)	2,787
Group Health		-		161,392		(120,126)	41,266
Total	\$	102,082	\$	181,059	\$	(147,776)	\$ 135,365

	_	alance y 1, 2010	cla ch esti	rrent-year aims and anges in mates and scounts	F	Claim payment	_	Balance le 30, 2011
Workers' compensation	\$	78,202	\$	23,928	\$	(27,632)	\$	74,498
General and occupational liability		13,110		3,688		(2,791)		14,007
Fleet liability		2,787		1,027		(857)		2,957
Group Health		41,266		327,591		(338,731)		30,126
Total	\$	135,365	\$	356,234	\$	(370,011)	\$	121,588

14. CHANGES IN LONG-TERM LIABILITIES:

Long-term liabilities balances and activity for the year ended June 30, 2011 are as follows (in thousands):

	Balance 7/1/10				s Deductions			Balance 6/30/11			nounts Due Vithin One Year	_
Bonds Payable	\$	353,019	\$	2,277		\$	(64,298)	\$	290,998	*	\$ 65,590	**
Certificates of Participation Payable by the Foundation, net		2,967,739		213,710	***		(244,097)		2,937,352	****	41,735	**
Derivative Instrument Liabilities		28,421		-			(4,718)		23,703		-	
Capital Leases Payable		157,509		154			(32,450)		125,213		29,862	
Insurance Claims Payable		135,365		356,235			(370,011)		121,589		55,277	
Retirement Incentive Benefits		4,837		180	80 (1,005)		4,012			290		
Compensated Absences		275,754		22,050			(27,077)		270,727		18,953	
Other Post Employment Benefits		23,390		6,094			(10,313)		19,171		-	
Total	\$	3,946,034	\$	600,700	=	\$	(753,969)	\$	3,792,765	-	\$ 211,707	_

* Includes unamortized premium in the amount of \$4,090 less a deferred loss on the remarketing of \$547.

** Includes principal payments plus unamortized premium less unamortized deferred loss.

*** Includes the par value of COPs/QZABs issued in the amount of \$301,195 plus an unamortized premium in the amount of \$8,249 less deferred loss on refunding in the amount of \$95,734.

**** Amount is less than the principal of \$2,994,934 in Note 11 by \$57,582 which represents the net unamortized premium less deferred loss on advanced COP refundings at June 30, 2011.

Payments for insurance claims (other than health insurance claims that are paid from the Internal Service Fund), retirement incentive benefits, and compensated absences are paid by the General Fund. Capital Leases are mostly paid from capital project funds.

15. <u>STATE REVENUE SOURCES</u>:

A major source of the District's revenue is from the state, which provided approximately 33% of total revenues in fiscal year 2010-11. The following is a schedule of state revenue sources and amounts (in thousands):

Sources	 Amount			
Florida Education Finance Program	\$ 603,780			
Categorical Educational Programs*	417,297			
Workforce Development	85,801			
Charter School Capital Outlay Funding	13,634			
CO&DS Withheld for SBE/COBI Bonds	13,510			
Gross Receipts Tax (PECO)	14,895			
Food Service Supplement	2,137			
Adults with Disabilities	1,668			
Capital Outlay and Debt Service (CO&DS) Distributed	1,392			
Workforce Education Performance Incentive	945			
Capital Outlay and Debt Service (CO&DS) Withheld For Administrative Expense	227			
State License Tax	228			
Interest on Undistributed CO&DS	163			
SBE/COBI Bond Interest	2			
Miscellaneous	 2,665			
Total	\$ 1,158,344			

* Includes \$1,329 in District Discretionary Lottery Funds.

16. 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 taxes are assessed by the County Property Appraiser and are collected by the County Tax Collector.

Property values are assessed as of January 1 of each year. Taxes are levied after the millage rate is certified in September. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4% for early payment.

Taxes become delinquent on April 1 of the year following the year levied. State law provides for enforcement of collection of real property taxes. First, interest-bearing tax certificates are sold at public auction to recover delinquent taxes. Finally, if the tax certificates are not paid with accrued interest by the property owner, the purchaser of the tax certificate is entitled to take possession of the property. Accordingly, substantially all of the taxes assessed for calendar year 2010 have been recognized during the fiscal year ended June 30, 2011.

The State Constitution limits the levying of non-voted taxes by the School Board to 10 mills (\$10.00 per thousand of assessed valuation). State law prescribes on an annual basis the upper limit of non-voted property tax millage that may be levied. For fiscal 2010-11 the limit of 7.864 mills was levied. The total adjusted assessed value for calendar year 2010 on which the fiscal 2011 levy was based was approximately \$195.7 billion.

Actual property taxes collected and reflected in the table below totaled 98.2% of taxes levied, including collections from prior years' tax levies. The Miami-Dade County Tax Collector is not required by law to make an accounting to the District of the difference between taxes levied and taxes collected. However, because discounts are allowed for early payment of taxes and because of other reasons for noncollection, the District budget anticipates that 96% of taxes levied will be collected.

The following is a summary of millages and taxes levied on the final 2010 tax roll for the fiscal year 2010-11 (in thousands):

		Taxes									
-	Millages		Levied	(Collected	Unco	ollected (Net)				
GENERAL FUND Nonvoted School Tax: Required Local Effort	5.616	\$	1,099,303	\$	1,089,526	\$	9,777				
Discretionary Local Effort	.698		136,630		135,415		1,215				
-	6.314	\$	1,235,933	\$	1,224,941	\$	10,992				
CAPITAL PROJECT FUNDS Nonvoted Tax: Local Capital Improvements	1.550	\$	303,404	\$	289,618	\$	13,786				
<u>DEBT SERVICE FUNDS</u> Voted Tax: Debt Service - General Obligation Bonds	.385	\$	75,362	\$	71,682	\$	3,680				

Taxes reported in the Governmental Funds as reflected above includes an accrual only for taxes collected within 60 days after the fiscal year-end. In the government-wide financial statements the District bases the estimates of taxes receivable and uncollectible taxes on historical experience. For fiscal year 2010-11, the District considered \$72.1 million or 4.47% of levied taxes as uncollectible.
17. FEDERAL STUDENT FINANCIAL AID:

Federal student financial aid is applied for and received at the following technical/vocational centers:

- Lindsey Hopkins Technical Center
- Miami Lakes Educational Center
- Robert Morgan Technical Center
- George T. Baker Aviation School
- The English Center

The sources of the federal student financial assistance received and reported for financial statement purposes under a Special Revenue Fund and incorporated in the Schedule of Federal Grants are:

- PELL Grants
- Supplemental Educational Opportunity Grant (S.E.O.G.)

18. LOCAL FINANCIAL AID:

In an effort to assist disadvantaged students, the District assessed a 10% fee (effective January 1998), in addition to the non-exempt fee collected, intended to be used for financial aid to students who demonstrate financial need. The monies collected are to be used to cover in-full or in-part the fees required.

The added fee structure according to the General Appropriations Act, is collected from postsecondary adult vocational \$2.15 (resident) and \$8.62 (non-resident). The total amount collected and paid was \$591,009 and \$491,246.

19. <u>COMPONENT UNITS – CHARTER SCHOOLS</u>:

A total of ninety-two charter schools operated during fiscal year 2010-11 of which a total of eighty-four schools were required to follow Governmental Accounting Standards Board (GASB) financial reporting guidelines. In accordance with Florida Department of Education (FDOE) guidelines, the unaudited financial activity for these schools is presented in the government-wide financial statements as discretely presented component units. The activities of charter schools do not materially impact the results of operations of the District. Total unaudited revenues and expenses are presented below for the fiscal year ended June 30, 2011, with the exception of the schools listed with "NA," which did not provide a financial report for inclusion: Sandor Wiener School of Opportunity, Sandor Wiener School of Opportunity, South, and Life Skill Center Opa Locka, which ceased operation in 2010-11.

	Revenues (\$ in thousands)	Expenses (\$ in thousands)
Academir Charter School West	869	649
Advanced Learning Charter School	2,969	2,792
Archimedean Academy	3,870	3,873
Archimedean Middle Conservatory	2,096	2,021
Archimedean Upper Conservatory	1,298	1,228
Balere Language Academy	2,022	1,815
Ben Gamla Charter School (Miami Beach)	776	771
Bridgepoint Academy	1,914	1,773
Coral Reef Montessori Academy Charter School	3,367	3,172
Doctors Charter School of Miami Shores	3,868	4,177
Doral Academy	6,690	5,827
Doral Academy Charter High School	7,715	7,345
Doral Academy Charter Middle School	6,862	6,329
Doral Performing Arts & Entertainment Academy	658	618
Downtown Miami Charter School	5,210	5,210
Excelsior Academy High School	202	189
Excelsior Charter Academy ^(a)	1,793	1,614
Excelsior Language Academy of Hialeah	4,830	4,794
Florida International Academy	3,085	3,019
Florida International Elementary Academy	2,246	2,084
Integrated Science & Asian Culture Academy	283	207

19. <u>COMPONENT UNITS – CHARTER SCHOOLS, Continued</u>:

	Revenues (\$ in thousands)	Expenses (\$ in thousands)
International Studies Charter High School	2,700	2,612
International Studies Charter Middle School	1,252	1,104
Keys Gate Charter High School	1,625	1,513
Keys Gate Charter School	11,587	10,467
Lawrence Academy	986	1,048
Lawrence Academy Elementary Charter	1,280	1,239
Lawrence Academy Senior High	685	662
Life Skills Center Miami-Dade County	3,476	3,465
Life Skills Center Opa Locka ^(b)	NA	NA
Lincoln-Marti Charter School (Hialeah Campus)	2,978	2,932
Lincoln-Marti Charter School (International Campus)	1,043	874
Lincoln-Marti Charter School (Little Havana Campus)	4,761	4,058
Mater Academy	5,807	4,587
Mater Academy (Miami Beach)	2,376	2,058
Mater Academy Charter High School	11,590	11,213
Mater Academy Charter Middle School	9,168	8,361
Mater Academy East Charter High	2,254	2,218
Mater Academy East Charter School	4,429	3,792
Mater Academy High School of Int'l Studies	692	372
Mater Academy Lakes High School	4,465	3,225
Mater Academy Lakes Middle School	3,538	2,987
Mater Academy Middle School of Int'l Studies	784	724
Mater Academy of International Studies	3,213	2,642
Mater East Academy Middle School	2,361	2,081
Mater Gardens Academy	4,551	4,542
Mater Gardens Academy Middle	1,104	1,017

19. <u>COMPONENT UNITS – CHARTER SCHOOLS, Continued:</u>

	Revenues (\$ in thousands)	Expenses (\$ in thousands)
Mater Performing Arts & Entertainment Academy	1,298	867
Mavericks High of North Miami-Dade ^(c)	2,689	2,491
Mavericks High of South Miami-Dade ^(c)	2,284	2,509
Miami Arts Charter School	4,363	4,172
Miami Children's Museum Charter School	1,823	1,518
Miami Community Charter	3,686	2,839
Miami Community Charter High School	488	352
Miami Community Charter Middle School	1,080	934
Oxford Academy of Miami	1,358	1,334
Pinecrest Academy (North Campus)	2,827	2,520
Pinecrest Academy (South Campus)	6,254	5,535
Pinecrest Academy Charter Middle School	5,613	4,849
Pinecrest Preparatory Academy	5,227	4,561
Pinecrest Preparatory Academy Charter High School	1,090	786
Renaissance Elementary Charter School	6,175	6,430
Renaissance Middle Charter School	2,045	2,309
Richard Allen Leadership Academy	763	733
River Cities Community Charter School	472	455
Sandor Wiener School of Opportunity	NA	NA
Sandor Wiener School of Opportunity, South	NA	NA
SIATech (School for Integrated Academics & Technologies)	3,029	2,846
Somerset Academy	4,055	3,975
Somerset Academy (Silver Palms)	7,283	6,982
Somerset Academy Charter Elementary School (South Homestead) ^(d)	2,344	2,148
Somerset Academy Charter High School	2,158	1,703
Somerset Academy Charter High School (South Campus)	149	135

19. **COMPONENT UNITS – CHARTER SCHOOLS, Continued:**

	Revenues (\$ in thousands)	Expenses (\$ in thousands)
Somerset Academy Charter Middle School	1,132	1,071
Somerset Academy Charter Middle School (South Homestead)	679	641
Somerset Academy Charter Middle (South Miami Campus)	467	424
Somerset Academy Elementary (South Miami Campus)	4,357	3,606
Somerset Academy Middle School (Country Palms)	102	96
Somerset Arts Academy	1,759	1,756
Somerset Grace Academy	872	857
South Florida Autism Charter School	2,469	2,077
Summerville Advantage Academy	4,283	4,098
The Charter School at Waterstone	9,005	8,618
Theodore R. & Thelma A. Gibson Charter School	2,400	2,394
Total	\$ 247,406	\$ 227,921

Previously named Excelsior Language Academy Charter School.

(a) (b) School ceased operations in mid-year, as such its financial statements were not included in Nonmajor Component Units Exhibit J.

Incorporated under the name of New Alternative Education High School of Miami-Dade County, Inc. (c)

Previously named Somerset Country Palms. (d)

20. <u>RETIREMENT BENEFITS</u>:

The School Board provides retirement benefits to its employees through the Florida Retirement System, the Supplemental Early Retirement Plan, and a Deferred Retirement Option Program (DROP), as well as state approved post employment benefits in the form of health insurance premiums.

Florida State Retirement Programs

The School Board participates in the Florida Retirement System (the "System"), a cost sharing multiple employer public employee retirement system, which is employee noncontributory and is totally administered by the State of Florida, Department of Management Services, Division of Retirement. The District's payroll for employees covered by the System for the year ended June 30, 2011 was approximately \$1.8 billion; the District's total payroll was approximately \$2 billion.

Prior to September 2002 all Florida Retirement System plans were defined benefit plans. Since September 2002 all covered employees may opt to participate in a defined contribution plan referred to as the Public Employee Optional Retirement Program (PEORP) established by the State of Florida. Participating employers pay to the system a single rate established annually by the Florida Legislature. Other than a one year vesting requirement, the state has established no restrictions which would affect when an employee participating in the defined contribution plan may retire. Only restrictions imposed by the Internal Revenue Service would apply.

All eligible employees participating in the defined benefit plan are those who were hired after 1970; and, those employed prior to 1970 who elected to be enrolled are covered by the System. A very small number of employees hired prior to 1970 and not electing to enroll in the Florida Retirement System are covered by various contributory plans. Benefits under the Florida Retirement System Pension Plan vest after six years of service. District employees who retire at or after age 62 with six years of credited service, or with thirty years of service regardless of age, are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to their average final compensation multiplied by the total percentage value of their service time. Average final compensation is the average annual earnings of each employee's five highest fiscal years. The number of years of credited service multiplied by a percentage value from 1.60 - 3.00%, depending on the employee's length of service, membership class and age. The System also provides for death and disability benefits. These benefit provisions and all other requirements are established by Florida Statutes.

Under the System, the District was required to contribute to the plans as of July 1, 2010, 9.76% of the salary of regular members (both Pension Plan and Investment Plan) and 22.15% of the salary of the special risk members. The District's contributions to the System for both Regular plan and Special Risk plan are equal to the annual required contributions for each year as follows (dollars in thousands):

	Jur	ne 30, 2009	Jun	e 30, 2010	June 30, 2011		
Florida Retirement System	\$	187,435	\$	182,280	\$	199,876	
Teacher's Retirement System – Plan E: Employer	\$	66	\$	52	\$	41	

The 2011 Florida Legislative session passed Senate Bill 2100, making substantive changes to the Florida Retirement System (FRS). The bill, which has been signed into law by Governor Rick Scott, is effective July 1, 2011.

20. <u>RETIREMENT BENEFITS, Continued</u>:

Florida State Retirement Programs – continued

The State of Florida issues an annual report that includes financial statements and required supplementary information for the System. The latest available report is as of June 30, 2009. That report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000.

Supplemental Early Retirement Plan

In addition to participating in the System, the School Board established an early retirement plan on July 1, 1984. The plan is a single employer, non-contributory defined benefit plan and is administered by an independent trustee and investments are managed by the District. The School Board closed the Supplemental Early Retirement Plan (the "Plan") to new employees on July 1, 2000, with no additional employees vesting after July 1, 2003. The Plan was established in order to supplement an early retiree's benefits by the amount of reduction imposed by the System. The plan provides supplemental income for those employees who retired between the ages of 55 to 61 and who had completed at least 25 years, but not more than 28 years of creditable service. Payments under the Plan are equal to the difference in monthly retirement income for the participant under the System between the retirement benefit based on average final compensation, as defined above, and creditable service as of the member's early retirement date and the early retirement benefit under the System. Benefits are subject to an annual 3% cost of living adjustment. These benefit provisions and all other requirements are established by Florida Statutes, Section 1012.685.

The total number of retirees and beneficiaries of deceased retirees currently receiving benefits is 626, averaging \$565.69 per month. No benefits are provided for termination of employment prior to retirement.

The School Board's funding policy provides for actuarially determined periodic contributions sufficient to pay the benefits provided by this plan when they become due. Plan members do not contribute to the Plan. Total contributions to the Plan for the 2010-11 fiscal year of \$2,124,520 were made in accordance with actuarially determined requirements computed through an actuarial valuation performed as of June 30, 2011.

Valuations to determine the Plan's contribution requirements are performed every other year at the beginning of the fiscal year in odd years. The most recent funding valuation was performed June 30, 2010. To determine the Plan's funding requirements, the Entry Age Actuarial Cost Method was used. The actuarial cost method is closed group.

Separate statements are not issued for the Plan.

Methodology for determination of the contribution requirement has been updated to reflect assumptions for cost of living increases instead of assumed growth of future payroll since there is no longer covered payroll under the Plan.

It is intended that the UAAL be amortized over a 13-year period from July 1, 2009, through annual contributions expressed as a level percentage of each year's assumed cost of living increase of 3% each year. Assets are valued at fair value, and the investment rate of return is assumed to be 6.75%.

20. RETIREMENT BENEFITS, Continued:

Supplemental Early Retirement Plan – continued

An analysis of funding progress is presented below:

Fiscal Year Ended June 30,	 nual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2011	\$ 2,125	100 %	-
2010	\$ 1,879	100 %	-
2009	\$ 1,825	100 %	-
2008	\$ 1,840	100 %	-
2007	\$ 2,977	100 %	

The Plan is included as a Pension Trust fund in the accompanying financial statements. Contributions are recognized when due. Benefits are recognized when due and payable in accordance with the terms of the Plan.

Investments are reported at fair value and are comprised of the following at June 30, 2011 (amounts in thousands):

Bonds:	F	air Value
Federal Home Loan Mortgage Corp. Bonds	\$	6,001
Federal National Mortgage Association Bonds		3,000
Lehman Brothers Holdings, Inc. Notes		261
Total Bonds	\$	9,262
Commercial Paper		3,000
Money Market Mutual Funds		104
Mutual Funds:		
Mutual Funds Closed-End		9,508
Mutual Funds Open-End		3,231
Total Mutual Funds		12,739
Total Investments	\$	25,105

Other Post Employment Benefits

As authorized by the Board, employees who retire in the first year of their eligibility under the System or who retired under the Plan can receive up to \$1,200 per year as reimbursement for health insurance cost paid until they reach 65 years of age or until they become eligible for Medicare or Social Security disability. Approximately, 231 retirees will receive in October 2011, an estimated \$290 thousand in premium reimbursements for the year ended June 30, 2011.

From 1991 through 2005, the District offered retirement incentive programs in an effort to reduce salary costs. The programs include enhanced insurance benefits up to the Board's annual monthly contribution and payments of accrued sick leave at an enhanced rate. Enhanced insurance benefits offered to eligible employees, as defined under the provisions of each program, consist of health and term life insurance subsidies for up to ten years. Benefit payments accrued under these programs during fiscal 2011 totaled approximately \$1 million. Expenditures for the retirement incentive program are recognized in the General Fund each year on a pay-as-you-go basis. The estimated liability for retirees receiving benefits of approximately \$4 million is fully accrued and included in the government-wide financial statements.

20. RETIREMENT BENEFITS, Continued:

Other Post Employment Benefits – continued

The District implemented Governmental Accounting Standards Board Statement No. 45, <u>Accounting and Financial Reporting by Employers for Postemployment Benefits Other than</u> <u>Pensions</u> (GASB Statement No. 45), for certain postemployment health care benefits provided by the District for the fiscal year ended June 30, 2008.

Plan Description – Effective January 1, 2010, the District changed from a fully-insured health program to a self-insured program for eligible employees and retirees. The Plan operates as a single employer defined benefit plan. Employees who participate in and satisfy the vesting, disability, early or normal retirement provision of the Florida Retirement System (FRS) may be eligible for Other Post Employment Benefits (OPEB). Retirees and their dependents are permitted to remain covered under the District's respective medical plans as long as they pay the premium charged for the plan and coverage elected. This conforms to the minimum required of Florida governmental employers per Ch. 112.08, F.S.

The State of Florida prohibits the District from separately rating retirees and active employees. The District therefore charges both groups an equal, blended rate premium. Although both groups are charged the same blended rate premium, GAAP require the actuarial amounts presented above to be calculated using age adjusted premiums approximating claims costs for retirees separate from active employees. The use of age adjusted premiums results in the addition of an implicit rate subsidy into the actuarial accrued liability.

Funding Policy – The District is not required by law or contractual agreement to provide funding for OPEB other than the pay-as-you-go amount necessary to provide current benefits to retirees and eligible dependents. Currently, the District's OPEB benefits are unfunded. That is, there is not a separate Trust Fund or equivalent arrangement into which the District would make contributions to advance-fund the obligation, as it does for its pension plan, the Florida Retirement System (FRS). Therefore, the ultimate subsidies which are provided over time, are directly financed by general assets of the District, which are invested in short-term fixed income instruments.

Consequently, according to GASB Statement No. 45, the interest discount rate used to calculate the present value and costs of the OPEB must be the long-range expected return on such short-term fixed income instruments. The District selected an interest discount rate of 4.5% for this purpose. In addition to the interest discount rate, the other significant actuarial assumption used is the health care cost trend rate and participation assumptions. The valuation used a health care trend rate of 10.5% grading down by 0.5% annually to an ultimate of 5%. The participation assumption of 25% is the assumed percentage of future retirees that participate and enroll in the health plan. The unfunded actuarial accrued liability is being amortized over the period of 30 years on an open basis. It is calculated assuming a level percentage of projected payroll.

Annual OPEB and Net OPEB Obligation – The District's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount that was actuarially determined by using the entry age actuarial cost method (one of the actual cost methods in accordance with GASB Statement No. 45), with an amortization of the Unfunded Actuarial Accrued Liability as a level percent of expected payroll.

20. <u>RETIREMENT BENEFITS, Continued</u>:

Other Post Employment Benefits – continued

The following table shows the District's OPEB cost for the fiscal year ended June 30, 2011:

Annual Required Contribution (ARC)	\$ 5,934
Interest on Net OPEB Obligation	1,053
Adjustment to ARC	(893)
Annual OPEB Cost (Expense)	6,094
Contributions toward OPEB Cost	10,313
Increase (decrease) in Net OPEB Obligated	(4,219)
Net OPEB Obligation at beginning of year	23,390
Net OPEB Obligation at end of year	\$ 19,171

Actuarial Methods and Assumptions – Calculations of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan 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 plan members to that point. The actuarial methods and assumptions used are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The District's annual OPEB cost the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligations as of June 30, 2011, was as follows (in thousands):

Fiscal Year	 Annual OPEB Cost			Net OPEB Obligation		
2009	\$ 27,568	\$	15,057	54.62 %	\$	25,962
2010	\$ 6,103	\$	8,675	142.14 %	\$	23,390
2011	\$ 6,094	\$	10,313	169.23 %	\$	19,171

21. COMMITMENTS AND CONTINGENCIES:

A. Commitments

As part of its capital outlay program, the District has entered into various construction commitments totaling approximately \$149.5 million as of June 30, 2011. (See Note 4).

The District leases certain facilities and equipment under various cancelable, operating lease agreements. The total rent expense for fiscal year ended June 30, 2011 under these leases was approximately \$4.3 million.

B. Contingencies

Florida Education Finance Program and Federal, State and Local Grants

The School Board receives funding from the State of Florida under the Florida Education Finance Program (FEFP), which is based in part on a computation of the number of fulltime equivalent (FTE) students attending different instructional programs. The accuracy of FTE student data submitted by individual schools and used in the FEFP computations is subject to audit by the state and, if found to be in error, could result in refunds to the state or in decreases to future funding allocations. Additionally, the School Board participates in a number of federal, state and local grants which are subject to financial and compliance audits. It is the opinion of management that the amount of revenue, if any, which may be remitted back to the state due to errors in the FTE student data or the amount of grant expenditures which may be disallowed by grantor agencies would not be material to the financial position of the District.

C. Litigation

The School Board is a defendant in numerous lawsuits as of June 30, 2011. In the opinion of management, the District estimated aggregate liability, with respect to probable losses, has been provided for in the estimated liability for insurance risks and pending claims in the accompanying financial statements, after giving consideration to the District's related insurance coverage, as well as the Florida statutory limitations of governmental liability on uninsured risks. It is the opinion of management and District legal counsel that the amount of losses resulting, if any, from the above-mentioned litigation in excess of the amount accrued as of June 30, 2011, would not be material to the financial position of the District.

22. FUND BALANCES:

For fiscal year 2010-11, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement establishes accounting and financial reporting standards for governmental funds. It establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. The objective of the Statement is to provide a more structured classification of fund balance and to improve usefulness and understanding of fund balance information to the users of the District's financial statements. Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the uses of those resources.

GASB Statement No. 54 requires the fund balance to be properly reported within one of the fund balance categories listed below:

Nonspendable – Fund balance amounts that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to maintain intact. Examples of this classification are prepaid items, inventories, and principal of an endowment fund.

Spendable Fund Balance

Restricted – Fund balance amounts on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions or enabling legislation.

Committed – Fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by the formal action of the highest level of decision-making authority (The School Board). The amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by taking the same formal action it employed to commit the amounts.

Assigned – Fund balance amounts intended to be used for specific purposes but are neither restricted nor committed. Assigned amounts include those that have been set aside for a specific purpose by actions of the School Board or Superintendent and not included in other categories.

Unassigned – Includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The District reports its fund balance in the following categories:

Nonspendable – The District has \$20.9 million prepaid items and \$11.7 million inventories that are considered nonspendable.

Restricted – The District reported restricted fund balances totaling \$367.1 million comprised of \$8.4 million of State Required Carryover programs, \$11.7 million in Food Service and Miscellaneous Special Revenue, \$93.3 million in Debt Services and \$253.7 million in Capital Projects.

Committed – The District did not have any committed fund balances at June 30, 2011.

Assigned – The District has assigned fund balances totaling \$42.6 million comprised of \$14.9 million for rebudgets and obligations, \$18.9 million for outstanding encumbrances for goods and services, and \$8.8 for capital projects.

Unassigned – The portion of fund balance that is the residual classification for the general fund. This balance represents balance amounts that have not been restricted, committed, or assigned for specific purposes. The unassigned fund balance for the General Fund is \$170.9 million.

22. FUND BALANCES, Continued:

The District considers restricted or unrestricted amounts spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

School Board Rule 6Gx13- <u>3A-1.012</u> delineates Fund Balance Reserve Policies to target 5.5% of the combined assigned and unassigned fund balance, as a percentage of Total General Fund Revenues at fiscal year end. At June 30, 2011 the combined assigned and unassigned General Fund Balance totaled \$204.7 million or 8% of General Fund Revenues.

Below is a table of fund balance categories and classifications for the fiscal year ended June 30, 2011 for the Districts' governmental funds:

				G	Govern	nmental Fu	nds					
	General Fund		Capital Improvement LOML		(P	Other Capital Projects Funds		ARRA Capital Projects Funds		Other Governmental Funds nonmajor *		Total
FUND BALANCES Nonspendable:												
Inventory	\$	7,943	\$	-	\$	-	\$	-	\$	3,723	\$	11,666
Prepaid amounts		637		20,301		-		-		-		20,938
Restricted												
State Required Carryover		8,409		-		-		-		-		8,409
Special Revenue: Food Service		_				_		_		11,320		11,320
Miscellaneous		_		_		-		-		372		372
Debt Service		-		-		-		-		93,322		93,322
Capital Projects		-		45,362		74,052	10	0,683		33,568		253,665
Assigned:												
Rebudgets and Obligations		14,947		-		-		-		-		14,947
Encumbrances		18,868		-		-		-		-		18,868
Capital Projects		-		-		8,750		-		-		8,750
Unassigned:	1	70,908										170,908
Total Fund Balance	\$ 2	21,712	\$	65,663	\$	82,802	\$ 10	0,683	\$	142,305	\$	613,165

Aggregates all of the District's nonmajor fund balances

23. SUBSEQUENT EVENTS:

Tax Anticipation Notes

On July 27, 2011 the District sold \$200,000,000 in Tax Anticipation Notes. The Notes, issued for payment of operating expenditures incurred prior to the receipt of the ad valorem taxes levied and collected for operating purposes for the fiscal year commencing July 1, 2011 will mature on January 27, 2012.

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

Actuarial Valuation Date	-	Actuarial Value of Assets (a)	. <u>-</u>	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	_	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll (b-a/c)
10/1/2006	\$	-	\$	322,766,143	\$	322,766,143	0.00%	\$ 1,619,402,666	19.93%
6/30/2009		-		322,766,143		322,766,143	0.00%	1,734.315,852	18.61%
6/30/2010		-		89,069,000		89,069,000	0.00%	1,822,041,810	4.89%
6/30/2011		-		86,600,000		86,600,000	0.00%	1,823,965,991	4.75%

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

For the Fiscal Year Ended June 30, 2011

	Account Number	Budgeted Original	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES		<u></u>	1 mui	Tinouna	Toshive (Regative)
Federal Direct	3100	2,155,515.00	1,965,243.00	1,965,243.29	0.29
Federal Through State and Local	3200	15,301,572.00	14,541,820.00	14,541,819.33	(0.67)
State Sources	3300	1,153,050,994.00	1,112,586,627.00	1,112,586,627.04	0.04
Local Sources: Property Taxes Levied for Operational Purposes	2411	1 220 225 770 00	1 177 004 0 00 00	1100 00 10 00 01	(a
Property Taxes Levied for Debt Service	3411 3412	1,239,325,778.00	1,177,894,268.00	1,177,894,267.51	(0.49)
Property Taxes Levied for Capital Projects	3412				
Local Sales Taxes	3413				
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue		83,587,208.00	121,189,674.00	121,189,674.61	0.61
Total Local Sources	3400	1,322,912,986.00	1,299,083,942.00	1,299,083,942.12	0.12
Total Revenues		2,493,421,067.00	2,428,177,632.00	2,428,177,631.78	(0.22)
EXPENDITURES					
Current:	1				
Instruction	5000	1,845,954,320.00	1,672,100,159.00	1,665,346,156.49	6,754,002.51
Pupil Personnel Services	6100	37,628,526.00	60,949,482.00	58,245,728.70	2,703,753.30
Instructional Media Services Instruction and Curriculum Development Services	6200	4,445,854.00	7,631,482.00	7,153,541.46	477,940.54
Instruction and Curriculum Development Services	6300 6400	17,370,955.00 3,820,701.00	21,364,376.00	21,185,225.75	179,150.25
Instructional Starl Training Services	6400	26,666,282.00	6,254,669.00 28,028,618.00	6,253,362.62	1,306.38
School Board	7100	6,747,408.00	6,328,534.00	27,742,153.87 6,212,391.46	286,464.13 116,142.54
General Administration	7200	5,576,994.00	6,320,529.00	6,310,919.23	9,609.77
School Administration	7300	166,274,112.00	164,004,218.00	163,672,120.15	332,097.85
Facilities Acquisition and Construction	7410	100,27 (,112:00	1,879,935.00	105,072,120.15	1,879,935.00
Fiscal Services	7500	13,509,417.00	14,075,323.00	13,937,278.04	138,044.96
Food Services	7600		,	20,927,270101	150,01150
Central Services	7700	49,015,719.00	50,920,795.00	49,952,301.84	968,493.16
Pupil Transportation Services	7800	72,032,459.00	80,103,109.00	79,695,761.63	407,347.37
Operation of Plant	7900	279,743,443.00	267,496,923.00	266,718,983.92	777,939.08
Maintenance of Plant	8100	69,812,961.00	88,205,695.00	83,007,546.28	5,198,148.72
Administrative Technology Services	8200	961,017.00	2,804,301.00	2,403,334.70	400,966.30
Community Services	9100	32,441,388.00	30,282,921.00	30,166,281.66	116,639.34
Debt Service: (Function 9200) Retirement of Principal	710				
Interest	710	1,250,000.00	756,780.00	756,780.16	(0.16)
Dues, Fees and Issuance Costs	730	1,230,000.00	632,011.00	632,011.17	(0.17)
Miscellaneous Expenditures	790	120,000.00			
Capital Outlay:					
Facilities Acquisition and Construction	7420			1,879,934.77	(1,879,934.77)
Other Capital Outlay	9300	-	704,561.00	704,561.12	(0.12)
Total Expenditures		2,633,371,556.00	2,510,844,421.00	2,491,976,375.02	18,868,045.98
Excess (Deficiency) of Revenues Over (Under) Expenditures		(139,950,489.00)	(82,666,789.00)	(63,798,743.24)	18,868,045.76
OTHER FINANCING SOURCES (USES)		-			
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715				
Premium on Refunding Bonds Discount on Refunding Bonds	3792				
Certificates of Participation Issued	892 3750				
Premium on Certificates of Participation	3750				
Discount on Certificates of Participation	893				
Proceeds from Loans/Leases	3720		102,444.00	102,443.55	(0.45)
Proceeds from the Sale of Capital Assets	3720		129,666.00	102,443.55	0.45)
Loss Recoveries	3740		1,661.00	1,660.50	(0.50)
Proceeds of Forward Supply Contract	3760		1,501.00	1,000.00	(0.50)
Special Facilities Construction Advances	3770				
Payments to Defended Dend Fernand Acout (Fernal) 0200				·	
Payments to Refunded Bond Escrow Agent (Function 9299)	760		1		·
Transfers In	760 3600	140,139,692.00	153,544,848.00	153,544,847.81	(0.19)
Transfers In Transfers Out	760				(0.19)
Transfers In Transfers Out Total Other Financing Sources (Uses)	760 3600	140,139,692.00	153,544,848.00	153,544,847.81 153,778,618.15	(0.19)
Transfers In Transfers Out	760 3600				
Transfers In Transfers Out Total Other Financing Sources (Uses)	760 3600				
Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	760 3600	140,139,692.00	153,778,619.00	153,778,618.15	(0.85)
Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	760 3600 9700	140,139,692.00	153,778,619.00 71,111,830.00	153,778,618.15 89,979,874.91	(0.85)
Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	760 3600	140,139,692.00	153,778,619.00	153,778,618.15	(0.85)

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS

For the Fiscal Year Ended June 30, 2011

	Account	Budgeted A	Amounts	Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					v /
Federal Direct	3100	101,877.00	985,686.00	985,685.97	(0.03
Federal Through State and Local	3200	356,850,490.00	363,391,839.00	280,430,909.24	(82,960,929.76
State Sources	3300				
Local Sources:					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue					
Total Local Sources	3400				
Total Revenues		356,952,367.00	364,377,525.00	281,416,595.21	(82,960,929.79)
EXPENDITURES					
Current:				[
Instruction	5000	171,196,036.00	188,662,447.00	175,698,014.13	12,964,432.87
Pupil Personnel Services	6100	50,073,828.00	50,057,367.00	50,020,396.84	36,970.16
Instructional Media Services	6200	26,645,549.00	27,127,415.00	24,812,971.89	2,314,443.11
Instruction and Curriculum Development Services	6300	1,641,190.00	3,580,491.00	3,547,643.26	32,847.74
Instructional Staff Training Services	6400	22,840,781.00	13,685,967.00	13,618,091.62	67,875.38
Instruction Related Technology	6500		13,276,296.00	92,464.52	13,183,831.48
School Board	7100				
General Administration	7200	13,753,241.00	10,990,630.00	8,968,123.48	2,022,506.52
School Administration	7300	2,002,700.00	3,546,189.00	1,882,455.24	1,663,733.76
Facilities Acquisition and Construction	7410				1,000,100110
Fiscal Services	7500				
Food Services	7600	265,515.00	292,088.00	51,499.65	240,588.35
Central Services	7700	64,157,146.00	51,487,261.00	116,727.07	51,370,533.93
Pupil Transportation Services	7800	3,522,000.00	122,000.00	101,560.24	20,439.76
Operation of Plant	7900	567,853.00	612,559.00	513,010.53	99,548.47
Maintenance of Plant	8100	507,855.00	7,805.00	515,010.55	
Administrative Technology Services	8200		7,805.00		7,805.00
Community Services	9100	206,351.00	929,010.00	000 000 73	
Debt Service: (Function 9200)		200,551.00	929,010.00	929,009.73	0.27
Retirement of Principal	710				
Interest	720			· · · · · · · · · · · · · · · · · · ·	
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
Capital Outlay:	- 190		·····		
Facilities Acquisition and Construction	7420				
Other Capital Outlay	7420	00.177.00			
Total Expenditures	9300	80,177.00		1,064,627.01	(1,064,627.01)
		356,952,367.00	364,377,525.00	281,416,595.21	82,960,929.79
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)					
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Long-Term Bonds Issued Premium on Sale of Bonds	3791				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds	3791 891				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued	3791 891 3715				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds	3791 891 3715 3792				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds	3791 891 3715 3792 892				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds Certificates of Participation Issued	3791 891 3715 3792 892 3750				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation	3791 891 3715 3792 892				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation	3791 891 3715 3792 892 3750				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Proceeds from Loans/Leases	3791 891 3715 3792 892 3750 3793				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation	3791 891 3715 3792 892 3750 3793 893				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets Loss Recoveries	3791 891 3715 3792 892 3750 3750 3793 893 3720				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets	3791 891 3715 3792 892 3750 3793 893 3720 3730				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets Loss Recoveries	3791 891 3715 3792 892 3750 3793 893 3720 3730 3740				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract	3791 891 3715 3792 892 3750 3793 893 3720 3730 3740 3760				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances	3791 891 3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Proceeds from Loans/Leases Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out	3791 891 3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Proceeds from Loans/Leases Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out	3791 891 3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Proceeds from Loans/Leases Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3791 891 3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Proceeds from Loans/Leases Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out	3791 891 3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3791 891 3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS Net Change in Fund Balances	3791 891 3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600 9700				
Long-Term Bonds Issued Premium on Sale of Bonds Discount on Sale of Bonds Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3791 891 3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600				

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

June 30, 2011			- Change Canada D		
		Food	Other Federal Miscella	venue runds Miscellaneous	Total Nonmajor
	Account Number	Service 410	Programs 420	Special Revenue 490	Special Revenue Funds
ASSETS Cash and Cash Emivalents	0111	80.671.80	80 VUV LL		0F 7CC 831
Investments	1160	873.581.19	36.000.00	560.016.57	1.469.597.76
Taxes Receivable, Net	1120				
Accounts Receivable, Net	1130	21,953.69			21,953.69
Unterest Receivable	11/0	3,242.99		256.23	3,499.22
Deposits Receivable	1210				
Due From Other Funds:					
Budgetary Funds Internal Funds	1141	26,343.00	353,613.82		379,956.82
Due from Other Agencies	1220	17.713 264 97	17 396 822 63		35 110 087 60
Inventory	1150	3.722.881.56	CD-770'0/C' 1		3 777 881 56
Prepaid Items	1230				00.100622162
Restricted Assets:					
Casu with riscar service Agents Total Assets	1114	22,441,889,20	17 863 841 43	560 572 80	40 866 303 43
LIABILITIES AND FUND BALANCES			21.11.0620.061.v	2017 1 200 A	n+'non'oon'oo
Salaries. Benefits and Pavroll Taxes Pavable	2110	208 058 83	1 014 138 53		1 777 107 36
Payroll Deductions and Withholdings	2170	18,525.21	99,859.95		118,385.16
Accounts Payable	2120	2,092,417.40	3,523,519.15	189,045.00	5,804,981.55
Judgments Payable Construction Contracts Deveble	2130				
Construction Contracts Pavable-Retained Percentage	2150		2 813 50		2 813 50
Due to Fiscal Agent	2240				AC:01069
Notes Payable	2250				
Sales Tax Payable	2260				
Est Liau ou Fending Claims Accrued Interest Pavable	22/0				
Liability for Compensated Absences	2330				
Deposits Payable	2220				
Due to Other Agencies	2230	200,589.09	2,207,104.36		2,407,693.45
Due to Other Funds: Rudgetary Funds	141	1 870 030 63	10.020.200.05		15 010 140 50
Internal Funds	2162	CD. CCD 6 C 1 6 L	06.000,606,01		60.040.010,01
Deferred Revenue:					
Unearned Revenue	2410		77,104.98		77,104.98
Unavailable Revenue	2410				
Estimated Liabilities	7280	7.398.630.16	17.863.841.43	189 045 00	25 451 516 59
FUND BALANCES					
Nonspendable					·
Inventory Prenaid Amounts	2/11 C12C	3,/22,881.56			3,722,881.56
Other Not in Spendable Form	2713	-			
Total Nonspendable Fund Balance	2710	3,722,881.56			3,722,881.56
Restricted for: State Required Carryover Programs	2772				
Special Revenue	2729	11,320,377.48		371.527.80	11.691.905.28
Debt Service	2725				
Capital Projects Total Restricted Fund Ralance	2726	11 320 377 48		00 103 115	11 401 005 10
Committed to:	2717	02-110-607-611		00.170'110	07.006,170,11
Economic Stabilization	2731				
Contractual Agreements Total Committed Fund Rolowce	2/32				
Assigned to:	2514				
Special Revenue	2741				
Debt Service	2742				
Capital Projects Rebudgets, Commitments, and Obligations	2749				
Total Assigned Fund Balance	2740				
Unassigned Fund Balance	2750				
Total Fund Balances	2700	15,043,259.04		371,527.80	15,414,786.84
I otal Liablitties and Fund Balances		22,441,889.20	17,863,841.43	560,572.80	40,866,303.45

The notes to the financial statements are an integral part of this statement. $\ensuremath{\mathsf{BSE}}$ 145

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

June 30, 2011					
	.ł	SBE/COBI	District Oth	e Funds Other Debt	Total Nonmaior
	Account Number	Bonds 210	Bonds 250	Service	Debt Service
ASSETS			~~~	×/4	contro 1
Cash and Cash Equivalents Investments	1110	0 177 718 03	27,624,511.58	31 000 000 12	27,624,511.58
Taxes Receivable, Net	1120	COVOT, Come v Ca	2,973,420.99	CTYNOL COL SOL	2,973,420.99
Accounts Receivable, Net	1130				
Due from Reinsurer	11 /0		22,715.87	193.88	22,909.75
Deposits Receivable	1210				
Due From Other Funds:					
Budgetary Funds Internal Funds	1141				
Due from Other Agencies	1220				
Inventory	1150				
Prepaid Items	1230				
Restricted Assets: Cash with Fiscal/Service Agents	1114				
Total Assets		2,122,718.03	53,537,026.14	50,791,094.03	106.450.838.20
LIABILITIES AND FUND BALANCES					
LIABILITIES Salaries. Benefits and Pavroll Taxes Pavable	0110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120			191,394.24	191,394.24
Judgments Payable	2130				
Construction Contracts Payable Construction Contracts Payable Batained Bergenting	2140				
Due to Fiscal Agent	2240				
Sales Tax Payable	2260				
Accrued Interest Payable	2210			12,937,478.33	12,937,478.33
Deposits Payable	2220				
Due to Other Euroles	2230				
Dudgetary Funds	2161				
Internal Funds	2162				
Deferred Revenue:	0110				
Uncarned Revenue I Inavailable Revenue	2410				
Estimated Liability on Arbitrage Rebate	2280				
Total Liabilities				13,128,872.57	13,128,872.57
FUND BALANCES					
Nonspendable:					
Prenaid Amounts	2/11	-		· · · ·	
Other Not in Spendable Form	2713				
Total Nonspendable Fund Balance	2710				
<i>Kestricted for:</i> State Required Carryover Programs	2070				
Special Revenue	2729				
Debt Service	2725	2,122,718.03	53,537,026.14	37,662,221.46	93.321.965.63
Capital Projects	2726				
Total Restricted Fund Balance	2720	2,122,718.03	53,537,026.14	37,662,221.46	93,321,965.63
<i>Commuted to:</i> Economic Stabilization	731				
Contractual Agreements	2732				
Total Committed Fund Balance	2730				
Assigned to: Snecial Revenue	1775				
Debt Service	2742				
Capital Projects	2743				
Rebudgets, Commitments, and Obligations	2740				
Iluceoined Euch Palance	04/7				
Onussigned Fund Balance	00/7	2 122 718 03	53 537 00E 14	24 100 022 20	00 101 0/6 /0
Total Liabilities and Fund Balances	7,00	2.122.718.03	53,537,026,14	50.791.094.03	106 450 838 20
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The notes to the financial statements are an integral part of this statement. ESE 145

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RUCT SCHOOL BOARD OF MIAMI DADE COUNTY	(BINING BALANCE SHEET (CONTINUED)	MAJOR GOVERNMENTAL FUNDS	
RUCT SCHC	BINING BA	MAJOR GO	30 2011

				Capital Projects Funds	ects Funds		
	Account Number	Capital Outlay Bond Issues (COBI) 310	Section 1011.14/ 1011.15 F.S. Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Funds (CO & DS)	Total Noumajor Capital Project
ASSETS	YACTIMA T	012	Acc	040	nec	300	Funds
Cash and Cash Equivalents	1110		10,466,673.84		4,974,834.42		15,441,508.26
Taxes Receivable. Net	1120	1,48/,5/9.51	13,090,839.92	8,842.31	4,127,086.41	2,487,667.86	21,202,016.01
Accounts Receivable, Net	1130						
Interest Receivable	1170	692.21	11,147.45		4,514.71	706.35	17.060.72
Due from Reinsurer	1180						
Due From Other Funde.	1210						
Budgetary Funds	1141						
Internal Funds	1142						
Due from Other Agencies	1220						
Inventory	1150						
Prepaid Items	1230						
Cash with Fiscal/Service Agents	1114						
Total Assets	+111	1.488.771.72	73 568 661 21	8 847 31	0 106 425 54	10 426 904 6	16 660 E81 00
LIABILITIES AND FUND BALANCES			13-100,000,000	YC-7Lofo	+C.C.P.001,2	17.47 0,00,2	30,000,084.99
	1						
Descriptions, Benefits and Payroli Laxes, Payable	2110						
Accounts Pavable	2120		724 485 36		30.770.73		00 376 436
Judgments Payable	2130		00.001 (1.44		C1.617/0C		40.00/,402
Construction Contracts Payable	2140	39.92	831,366.04	8.842.31	28.214.57	169.801.13	1 038 263 97
Construction Contracts Payable-Retained Percentage	2150		1,421,884.01		199,168.02	40,539.36	1.661.591.39
Due to Fiscal Agent	2240						
Notes Payable	2250						
Saies I ax rayable Fer I inh on Danding Claims	2260						
Accrnied Interest Pavable	2210						
Liability for Compensated Absences	2330						
Deposits Payable	2220						-
Due to Other Agencies	2230						
Due to Other Funds:							
Budgetary Funds	2161						
Internal Funds	2162						
Unearned Revenue:	2410						
Unavailable Revenue	2410						
Estimated Liability on Arbitrage Rebate	2280				137 706 86		98 90L LEI
Total Liabilities		39.92	2,477,735,41	8.842.31	395.369.18	210 340 49	3 002 377 31
FUND BALANCES				Y	at:////	61-01-01-2	10.170476040
Nonspendable:							
Drenaid Amounts	11/2						
Other Not in Spendable Form	2713						
Total Nonspendable Fund Balance	2710						
Restricted for:	ļ						
State Required Carryover Programs	2/23						
Debt Service	2725						
Capital Projects	2726	1,488,231.80	21,090,925.80		8,711,066.36	2,278,033.72	33,568,257.68
Total Restricted Fund Balance	2720	1,488,231.80	21,090,925.80		8,711,066.36	2,278,033.72	33,568,257.68
<i>Committed to:</i> Economic Stabilization	2731						
Contractual Agreements	2732						
Total Committed Fund Balance	2730						
Assigned to:							
Special Kevenue	2/41				*		
Debt Service Canital Projects	2/42						
Rebudgets, Commitments, and Obligations	2749					-	
Total Assigned Fund Balance	2740						
Unassigned Fund Balance	2750						
Total Fund Balances	2700	1,488,231.80	21,090,925.80		8,711,066.36	2,278,033.72	33,568,257.68
Total Liabilities and Fund Balances		1,488,271.72	23,568,661.21	8,842.31	9,106,435.54	2,488,374.21	36,660,584.99

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

June 30, 2011	- <u>1 </u>	
		Total
		Nonmajor
	Account	Governmental
ASSETS	Number	Funds
	1110	12 224 246 62
Cash and Cash Equivalents Investments	1110	43,224,346.62
Taxes Receivable, Net	1160	98,501,609.65
Accounts Receivable, Net	1120	2,973,420.99
Interest Receivable	1130	21,953.69
Due from Reinsurer	1170	43,469.69
Deposits Receivable	1180	
Due From Other Funds:	1210	
		070 056 00
Budgetary Funds Internal Funds	1141	379,956.82
	1142	
Due from Other Agencies	1220	35,110,087.60
Inventory	1150	3,722,881.56
Prepaid Items	1230	
Restricted Assets:		
Cash with Fiscal/Service Agents	1114	
Total Assets		183,977,726.62
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Salaries, Benefits and Payroll Taxes Payable	2110	1,222,197.36
Payroll Deductions and Withholdings	2170	118,385.16
Accounts Payable	2120	6,251,140.88
Judgments Payable	2130	
Construction Contracts Payable	2140	1,038,263.97
Construction Contracts Payable-Retained Percentage	2150	1,664,404.89
Due to Fiscal Agent	2240	
Notes Payable	2250	
Sales Tax Payable	2260	
Est Liab on Pending Claims	2270	· · · · · · · · ·
Accrued Interest Payable	2210	12,937,478.33
Liability for Compensated Absences	2330	12,557,470.55
Deposits Payable	2220	
Due to Other Agencies	2230	2,407,693.45
Due to Other Funds:	2230	2,407,073.45
Budgetary Funds	2161	15,818,340.59
Internal Funds	2162	15,010,540.57
Deferred Revenue:	2102	
Unearned Revenue	2410	77,104.98
Unavailable Revenue	2410	//,104.98
Estimated Liability on Arbitrage Rebate	2280	137,706.86
Total Liabilities	2200	41,672,716.47
FUND BALANCES		41,072,710.47
Nonspendable:	0711	2 722 001 44
Inventory	2711	3,722,881.56
Prepaid Amounts	2712	
Other Not in Spendable Form	2713	
Total Nonspendable Fund Balance	2710	3,722,881.56
State Required Carryover Programs	2723	
State Required Carryover Programs Special Revenue	2729	11,691,905.28
State Required Carryover Programs Special Revenue Debt Service	2729 2725	93,321,965.63
State Required Carryover Programs Special Revenue Debt Service Capital Projects	2729 2725 2726	93,321,965.63 33,568,257.68
State Required Carryover Programs Special Revenue Debt Service Capital Projects Total Restricted Fund Balance	2729 2725	93,321,965.63
State Required Carryover Programs Special Revenue Debt Service Capital Projects Total Restricted Fund Balance Committed to:	2729 2725 2726 2720	93,321,965.63 33,568,257.68
State Required Carryover Programs Special Revenue Debt Service Capital Projects Total Restricted Fund Balance Committed to: Economic Stabilization	2729 2725 2726 2720 2731	93,321,965.63 33,568,257.68
State Required Carryover Programs Special Revenue Debt Service Capital Projects Total Restricted Fund Balance Committed to: Economic Stabilization Contractual Agreements	2729 2725 2726 2720 2731 2732	93,321,965.63 33,568,257.68
State Required Carryover Programs Special Revenue Debt Service Capital Projects Total Restricted Fund Balance Committed to: Economic Stabilization Contractual Agreements Total Committed Fund Balance	2729 2725 2726 2720 2731	93,321,965.63 33,568,257.68
State Required Carryover Programs Special Revenue Debt Service Capital Projects Total Restricted Fund Balance Committed to: Economic Stabilization Contractual Agreements Total Committed Fund Balance Assigned to:	2729 2725 2726 2720 2731 2732	93,321,965.63 33,568,257.68
State Required Carryover Programs Special Revenue Debt Service Capital Projects Total Restricted Fund Balance Committed to: Economic Stabilization Contractual Agreements Total Committed Fund Balance	2729 2725 2726 2720 2731 2732	93,321,965.63 33,568,257.68
State Required Carryover Programs Special Revenue Debt Service Capital Projects Total Restricted Fund Balance Committed to: Economic Stabilization Contractual Agreements Total Committed Fund Balance Assigned to: Special Revenue Debt Service	2729 2725 2726 2720 2731 2732 2730	93,321,965.63 33,568,257.68
State Required Carryover Programs Special Revenue Debt Service Capital Projects Total Restricted Fund Balance Committed to: Economic Stabilization Contractual Agreements Total Committed Fund Balance Assigned to: Special Revenue	2729 2725 2726 2720 2731 2732 2730 2741	93,321,965.63 33,568,257.68
State Required Carryover Programs Special Revenue Debt Service Capital Projects Total Restricted Fund Balance Committed to: Economic Stabilization Contractual Agreements Total Committed Fund Balance Assigned to: Special Revenue Debt Service Capital Projects Rebudgets, Commitments, and Obligations	2729 2725 2726 2720 2731 2732 2730 2730 2741 2742	93,321,965.63 33,568,257.68
State Required Carryover Programs Special Revenue Debt Service Capital Projects Total Restricted Fund Balance Committed to: Economic Stabilization Contractual Agreements Total Committed Fund Balance Assigned to: Special Revenue Debt Service Capital Projects Rebudgets, Commitments, and Obligations	2729 2725 2726 2720 2731 2732 2730 2741 2742 2743	93,321,965.63 33,568,257.68
Special Revenue Debt Service Capital Projects Total Restricted Fund Balance Committed to: Economic Stabilization Contractual Agreements Total Committed Fund Balance Assigned to: Special Revenue Debt Service Capital Projects Rebudgets, Commitments, and Obligations Total Assigned Fund Balance	2729 2725 2726 2720 2731 2732 2730 2741 2742 2743 2749 2740	93,321,965.63 33,568,257.68
State Required Carryover Programs Special Revenue Debt Service Capital Projects Total Restricted Fund Balance Committed to: Economic Stabilization Contractual Agreements Total Committed Fund Balance Assigned to: Special Revenue Debt Service Capital Projects Rebudgets, Commitments, and Obligations	2729 2725 2726 2720 2731 2732 2730 2730 2741 2742 2743 2743 2749	93,321,965.63 33,568,257.68

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The notes to the financial statements are an integral part of this statement. ESE $145\,$

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2011

For the Fiscal Year Ended June 30, 2011	1		Special Rev	enue Funds	
		Food	Other Federal	Miscellaneous	Total Nonmajor
	Account	Service	Programs	Special Revenue	Special Revenue
	Number	410	420	490	Funds
REVENUES					1 unus
Federal Direct	3100		21,137,780.62		21,137,780.62
Federal Through State and Local	3200	118,509,695.29	245,489,974.78		363,999,670.07
State Sources	3300	2,161,598.00			2,161,598.00
Local Sources:					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418				
Charges for Service - Food Service	345X	29,647,197.62			29,647,197.62
Impact Fees	3496				
Other Local Revenue	1 2100	14,080.56	5,665,431.74	209,876.40	5,889,388.70
Total Local Sources	3400	29,661,278.18	5,665,431.74	209,876.40	35,536,586.32
Total Revenues		150,332,571.47	272,293,187.14	209,876.40	422,835,635.01
EXPENDITURES Current:					
Instruction	5000		191 522 200 00		101 500 0/0 0/
Pupil Personnel Services	6100		181,522,360.96 27,607,892.99		181,522,360.96 27,607,892.99
Instructional Media Services	6200		2,200,649.65		2,200,649.65
Instruction and Curriculum Development Services	6300		30,714,909.86		30,714,909.86
Instructional Staff Training Services	6400		12,170,312.59		12,170,312.59
Instruction Related Technology	6500		104,018.95		104,018.95
School Board	7100				10.,010.75
General Administration	7200		6,545,819.22		6,545,819.22
School Administration	7300		113,893.61		113,893.61
Facilities Acquisition and Construction	7410		289,066.86		289,066.86
Fiscal Services	7500				
Food Services	7600	142,374,014.39			142,374,014.39
Central Services	7700		1,833,323.65		1,833,323.65
Pupil Transportation Services	7800		4,111,508.26		4,111,508.26
Operation of Plant	7900		222,560.60	43,632.72	266,193.32
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100		2,078,008.88	45,392.63	2,123,401.51
Debt Service: (Function 9200)	710				
Retirement of Principal Interest	710 720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
Capital Outlay:	/90				
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300	894,123.37	2,778,861.06	390,892.00	4,063,876.43
Total Expenditures	9500	143,268,137.76	272,293,187.14	479,917.35	416,041,242.25
Excess (Deficiency) of Revenues Over (Under) Expenditures		7,064,433.71	272,293,107.14	(270,040.95)	6,794,392.76
OTHER FINANCING SOURCES (USES)		1,001,100111		(270,040.95)	0,774,372.70
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds (Function 9299)	891	•			
Refunding Bonds Issued	3715		1		
Premium on Refunding Bonds	3792				····
Discount on Refunding Bonds (Function 9299)	892				
Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793	ľ			
Discount on Certificates of Participation (Function 9299)	893				
Proceeds from Loans/Leases	3720				
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS					
EXTRAORDINARY ITEMS	+				
Net Change in Fund Balances		7,064,433.71		(270,040.95)	6,794,392.76
Fund Balances, July 1, 2010	2800	7,978,825.33		641,568.75	8,620,394.08
Adjustment to Fund Balances	2891				-,,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-
Fund Balances, June 30, 2011	2700	15,043,259.04	· · · · · · · · · · · · · · · · · · ·	371,527.80	15,414,786.84
· · · · · · · · · · · · · · · · · · ·		, ,			,,

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

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

For the Fiscal Year Ended June 30, 2011			Debt Serv	vice Funds	
	Account Number	SBE/COBI Bonds 210	District Bonds 250	Other Debt Service 290	Total Nonmajor Debt Service Funds
REVENUES	Tunioei		250	250	Debt Service Funds
Federal Direct	3100				
Federal Through State and Local State Sources	3200	12 511 000 07			10 511 000 07
Local Sources:	3300	13,511,902.07			13,511,902.07
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412		71,682,406.64		71,682,406.64
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes Charges for Service - Food Service	3418 345X				
Impact Fees	3496				
Other Local Revenue			77,139.63	1,567,792.78	1,644,932.41
Total Local Sources	3400		71,759,546.27	1,567,792.78	73,327,339.05
Total Revenues EXPENDITURES		13,511,902.07	71,759,546.27	1,567,792.78	86,839,241.12
EXPENDITURES Current:					
Instruction	5000				
Pupil Personnel Services	6100				
Instructional Media Services	6200				
Instruction and Curriculum Development Services	6300				
Instructional Staff Training Services Instruction Related Technology	6400 6500				· · · · · · · · · ·
School Board	7100				· · ·
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410				
Fiscal Services Food Services	7500			; ;_, ,	
Central Services	7700				·····
Pupil Transportation Services	7800				
Operation of Plant	7900				•
Maintenance of Plant	8100				
Administrative Technology Services Community Services	8200 9100				
Debt Service: (Function 9200)	7100				
Retirement of Principal	710	9,785,000.00	51,355,000.00	90,462,945.28	151,602,945.28
Interest	720	3,931,341.50	12,662,828.15	116,358,433.99	132,952,603.64
Dues, Fees and Issuance Costs Miscellaneous Expenditures	730 790	22,581.31		2,345,305.35	2,367,886.66
Capital Outlay:	/90			932,360.45	932,360.45
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures		13,738,922.81	64,017,828.15	210,099,045.07	287,855,796.03
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(227,020.74)	7,741,718.12	(208,531,252.29)	(201,016,554.91)
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds (Function 9299)	891				
Refunding Bonds Issued/Certificates of Participation	3715	1,440,000.00		276,715,000.00	278,155,000.00
Premium on Refunding Bonds/Certificates of Participation Discount on Refunding Bonds (Function 9299)	3792 892	229,486.60		8,249,263.65	8,478,750.25
Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation (Function 9299)	893				
Proceeds from Loans/Leases	3720				· · · · ·
Proceeds from the Sale of Capital Assets Loss Recoveries	3730 3740				
Loss Recoveries Proceeds of Forward Supply Contract	3740	· · · · · · · · · · · · · · · · · · ·			
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760	(1,674,824.44)		(282,618,958.30)	(284,293,782.74)
Transfers In	3600			210,668,739.55	210,668,739.55
Transfers Out Total Other Financing Sources (Uses)	9700	(5,337.84)		213,014,044.90	213,008,707.06
SPECIAL ITEMS		(3,337.04)		213,014,044.90	213,000,707.00
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		(232,358.58)	7,741,718.12	4,482,792.61	11,992,152.15
Fund Balances, July 1, 2010	2800	2,355,076.61	45,795,308.02	33,179,428.85	81,329,813.48
Adjustment to Fund Balances	2891	_,000,070.01		20,117,720.00	
Fund Balances, June 30, 2011	2700	2,122,718.03	53,537,026.14	37,662,221.46	93,321,965.63

The notes to the financial statements are an integral part of this statement. ESE 145 $\,$

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2011	TY ITURES AND	CHANGES IN FUND	BALANCES (CONTINU	ED)			
				Capital Projects Funds	ts Funds		
		Capital Outlay	Section 1011.14/	Public Education		Capital Outlay and	Total Nonmaior
	Account	Bond Issues	1011.15	Capital Outlay	District	Debt Service Funds	Capital
	Number		7.5. LOANS	(FBCU)	Honds 260	(CO & DS)	Project
REVENUES				A+C	NCC	000	rmas
Federal Direct	3100		~				
Federal Through State and Local	3200						
State Sources	3300			28.528.571.00		1 555 037 83	30.083.608.83
Local Sources:							00.000,000,000
Property Taxes Levied for Operational Purposes	3411						
Property Taxes Levied for Debt Service	3412						
Property Taxes Levied for Capital Projects	3413						
Local Sales Taxes	3418						
Charges for Service - Food Service	345X						
Impact Fees	3496						
Other Local Revenue		1,535.15	54,645.74	416.00	16.389.28	3 119 04	16 105 21
Total Local Sources	3400	1,535.15	54,645.74	416.00	16.389.28	3 119 04	76 105 21
Total Revenues		1,535.15	54,645.74	28.528.987.00	16.389.28	1.558.156.87	30 159 714 04
EXPENDITURES						1010 0 1 10 0 m 10	FU.F. 19001200
Current:							
Instruction	5000						
Pupil Personnel Services	6100						
Instructional Media Services	6200						
Instruction and Curriculum Development Services	6300						
Instructional Staff Training Services	6400						
Instruction Related Technology	6500						
School Board	7100						
General Administration	7200						
School Administration	7300						
Facilities Acquisition and Construction	7410	9.245.75	3.692.265.36	117.701.60	074 880 77	378 144 77	31 740 001 3
Piscal Services	7500				4	71.1176070	CY-12775160
Food Services	7600						
Central Services	7700						
Pupil Transportation Services	7800						
Operation of Plant	0062						
Maintenance of Plant	8100						
Administrative Technology Services	82.00						

Revenue Sources Sources CS CS Carvices el Services d'Carti Services and Training Services lated Technology	3400	1,535.15 1,535.15 1,535.15	54,645.74 54,645.74	416.00	16,389.28	3,119.04	76.105.21
ources ES Services edia Services edia Services aff Training Services ted Technology	1400	1,535.15	54,645.74		04:0000	T0.0116	10. N. 10.
ES Services edia Services edia Services at Training Services ted Technology		1 535 15			16 200 70	110.01	76 106 01
ES Services child Services af Training Services af Training Services ted Technology			54 242 AZ	00.014	10,269.20	5,119.04	12.201,0/
tion teamed Services (resonnel Services foroial Media Services foronal Staff Training Services tional Staff Training Services		01.0004	4/.040,40	00.186,826,82	16,389.28	1,558,156.87	30,159,714.04
tion resonnel Services tional Media Services tion and Curicum Development Services tional Starf Training Services tional Related Technology							
el Services Media Services d Curriculum Development Services Staff Training Services lated Technology							
el Services Mettia Services La Curriculum Dreslogment Services Staff Training Services Lated Technology	5000						
Media Services d Curriculum Development Services Staff Training Services iated Technology	6100						
d Curriculum Development Services Staff Training Services slated Technology	6200						
Staff Training Services Jated Technology	6300						
slated Technology	6400						
	6500						
	7100						
	7200						
School Administration 73	7300						
nd Construction	7410	9.245.75	3.692.265.36	117.701.60	CL 088 70	CL 14 72	31 740 001 3
	500				71.0006177	71.111070	0,124,221,0
	7600						
	0022						
tion Services	0001						
	1000						
Maintenance of Plant 011 and 011	004						
	0010						
	8200						
02001	B						
	720						
ces and Issuance Costs	730	5 640 61					
	790	10.01.06				1,384.4/	13,022.08
uisition and Construction	420	83,788.43	12.241.021.68	1 372 247 40	2 165 272 56	1 181 648 63	AF 010 510 71
	9300			A I what i why	00-07760167	C0.940(101(1	01.626,C+0,11
_	-	98,674.79	15,933,287.04	1,489,949.00	3,140,113.28	1.517.177.82	22.179.201.93
Excess (Deficiency) of Revenues Over (Under) Expenditures		(97,139.64)	(15,878,641.30)	27,039,038.00	(3,123,724.00)	40.979.05	7.980.512.11
OURCES (USES)							
	3710	640,000.00		-			640,000.00
	3791	57,343.20					57,343.20
nds (Function 9299)	891						
	3715						
	3792						
inction 9299)	892						
	3750						
	3/93			-			
rarucipanon (runction 9299)	893						
Proceeds from the Safe of Control Agrees 37	9720						
	3740						
ward Supply Contract	3760						
	3770						
Refunded Bond Escrow Agent (Function 9299)	760						
	3600						
	9700			(27,039,038.00)			(27,039,038.00)
Total Other Financing Sources (Uses) SPECIAL ITEMS	+	697,343.20		(27,039,038.00)			(26,341,694.80)
SWITT VA NUMUAN PULAT	-			-			
es		600,203.56	(15,878,641.30)		(3,123,724,00)	40.979.05	(18.361.182.69)
	2800	888,028.24	36,969,567.10		11,834,790.36	2,237,054.67	51,929,440.37
Adjustment to Fund Balances 289	891						
	<u>,</u>	1,488,231.80	21,090,925.80		8,711,066.36	2,278,033.72	33,568,257.68

Total Account Nonmajor Number Governmental Funds REVENUES Federal Direct 3100 21,137,780.62 Federal Through State and Local 3200 363,999,670.07 State Sources 3300 45,757,108.90 Local Sources: Property Taxes Levied for Operational Purposes 3411 Property Taxes Levied for Debt Service 3412 71,682,406.64 Property Taxes Levied for Capital Projects 3413 Local Sales Taxes 3418 Charges for Service - Food Service 345X 29,647,197.62 3496 Impact Fees Other Local Revenue 7,610,426.32 3400 Total Local Sources 108,940,030.58 **Total Revenues** 539,834,590.17 EXPENDITURES Current: Instruction 5000 181,522,360.96 Pupil Personnel Services 6100 27,607,892.99 Instructional Media Services 6200 2,200,649.65 Instruction and Curriculum Development Services 6300 30,714,909.86 Instructional Staff Training Services 6400 12,170,312.59 Instruction Related Technology 6500 104,018.95 School Board 7100 6,545,819.22 General Administration 7200 School Administration 7300 113,893.61 Facilities Acquisition and Construction 7410 5,411,314.01 Fiscal Services 7500 Food Services 7600 142,374,014.39 Central Services 7700 1,833,323.65 7800 **Pupil Transportation Services** 4,111,508.26 Operation of Plant 7900 266,193.32 Maintenance of Plant 8100 Administrative Technology Services 8200 9100 2,123,401.51 Community Services Debt Service: (Function 9200) Retirement of Principal 710 151,602,945.28 Interest 720 132,952,603.64 Dues, Fees and Issuance Costs 730 2,380,911.74 Miscellaneous Expenditures 790 932,360.45 Capital Outlay: Facilities Acquisition and Construction 7420 17,043,929.70 9300 Other Capital Outlay 4,063,876.43 726,076,240.21 **Total Expenditures** Excess (Deficiency) of Revenues Over (Under) Expenditures (186,241,650.04) OTHER FINANCING SOURCES (USES) Long-Term Bonds Issued 3710 640,000.00 Premium on Sale of Bonds 3791 57,343.20 Discount on Sale of Bonds (Function 9299) 891 Refunding Bonds Issued/Certificates of Participation 3715 278,155,000.00 Premium on Refunding Bonds/Certificates of Participation 3792 8,478,750.25 Discount on Refunding Bonds (Function 9299) 892 Certificates of Participation Issued 3750 3793 Premium on Certificates of Participation 893 Discount on Certificates of Participation (Function 9299) Proceeds from Loans/Leases 3720 3730 Proceeds from the Sale of Capital Assets 3740 Loss Recoveries Proceeds of Forward Supply Contract 3760 Special Facilities Construction Advances 3770 Payments to Refunded Bond Escrow Agent (Function 9299) 760 (284,293,782.74) 3600 Transfers In 210,668,739.55 (27,039,038.00) Transfers Out 9700 Total Other Financing Sources (Uses) 186,667,012.26 SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances 425,362.22 Fund Balances, July 1, 2010 2800 141,879,647.93 Adjustment to Fund Balances 2891

Fund Balances, June 30, 2011

2700

142,305,010.15

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL SPECIAL REVENUE FUNDS (NONMAJOR) For the Fiscal Year Ended June 30, 2011

	A	m., 1 / * *		A - 1 - 1	Variance with
	Account	Budgeted A Original	mounts Final	Actual	Final Budget - Positive (Negative)
REVENUES	INUMber	Originai	Final	Amounts	Positive (Negative)
Federal Direct	3100		25,809,022.00	21,137,780.62	(4,671,241.38)
Federal Through State and Local	3200	353,017,423.00	409,406,164.00	363,999,670.07	(45,406,493.93)
State Sources	3300	2,259,000.00	2,161,598.00	2,161,598.00	
Local Sources:					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service Property Taxes Levied for Capital Projects	3412				
Local Sales Taxes	3413				
Charges for Service - Food Service	3418 345X	30,902,122.00	29,647,199.00	29,647,197.62	(1.29)
Impact Fees	3496	50,902,122.00	29,047,199.00	29,047,197.02	(1.38)
Other Local Revenue	5450	14,576,780.00	18,831,797.00	5,889,388.70	(12,942,408.30)
Total Local Sources	3400	45,478,902.00	48,478,996.00	35,536,586.32	(12,942,409.68)
Total Revenues		400,755,325.00	485,855,780.00	422,835,635.01	(63,020,144.99)
EXPENDITURES					(,,),,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Current:					
Instruction	5000	165,461,131.00	209,924,203.00	181,522,360.96	28,401,842.04
Pupil Personnel Services	6100	29,040,920.00	44,894,531.00	27,607,892.99	17,286,638.01
Instructional Media Services	6200	1,611,247.00	3,894,964.00	2,200,649.65	1,694,314.35
Instruction and Curriculum Development Services	6300	33,523,860.00	39,894,263.00	30,714,909.86	9,179,353.14
Instructional Staff Training Services	6400	12,415,494.00	19,819,076.00	12,170,312.59	7,648,763.41
Instruction Related Technology	6500	1,546.00	107,894.00	104,018.95	3,875.05
School Board	7100				
General Administration	7200	9,034,248.00	6,916,911.00	6,545,819.22	371,091.78
School Administration	7300	200,958.00	180,257.00	113,893.61	66,363.39
Facilities Acquisition and Construction	7410	264,942.00	292,861.00	289,066.86	3,794.14
Fiscal Services	7500	95,751.00	1/2 2 (2 122 22		
Food Services Central Services	7600	146,474,120.00	143,268,138.00	142,374,014.39	894,123.61
Pupil Transportation Services	7700	1,074,897.00	2,223,162.00	1,833,323.65	389,838.35
Operation of Plant	7900	448,468.00	4,190,974.00	4,111,508.26	79,465.74
Maintenance of Plant	8100	448,408.00	483,017.00	266,193.32	216,823.68
Administrative Technology Services	8200				
Community Services	9100	1,684,182.00	2,971,136.00	2,123,401.51	847,734.49
Debt Service: (Function 9200)		1,004,102.00	2,971,190.00	2,125,401.51	
Retirement of Principal	710				
Interest	720				
Dues, Fees and Issuance Costs	730				
Miscellaneous Expenditures	790				
Capital Outlay:					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300			4,063,876.43	(4,063,876.43)
Total Expenditures		403,320,477.00	479,061,387.00	416,041,242.25	63,020,144.75
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,565,152.00)	6,794,393.00	6,794,392.76	(0.24)
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds (Function 9299)	891				
Refunding Bonds Issued	3715				
Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299)	3792				
Certificates of Participation Issued	<u>892</u> 3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation (Function 9299)	893				
Proceeds from Loans/Leases	3720				
Proceeds from the Sale of Capital Assets	3720				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760		· · · · · · · · · · · · · · · · · · ·		
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)	1				
SPECIAL ITEMS					<u></u>
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		(2,565,152.00)	6,794,393.00	6,794,392.76	(0.24)
Fund Balances, July 1, 2010	2800	8,620,394.00	8,620,394.00	8,620,394.08	0.08
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2011	2700	6,055,242.00	15,414,787.00	15,414,786.84	(0.16)

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

	Account	Budgeted A	Amounts	Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					1 001410 (1 (0 gau / 0)
Federal Direct	3100				
Federal Through State and Local	3200				
State Sources Local Sources:	3300	13,762,999.00	13,511,902.00	13,511,902.07	0.07
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412	75,568,645.00	71,682,407.00	71,682,406.64	(0.36
Property Taxes Levied for Capital Projects	3413	75,500,045.00	/1,002,407.00	71,002,400.04	(0.50
Local Sales Taxes	3418		· · · · · · · · · · · · · · · · · · ·		
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue		1,632,978.00	1,644,950.00	1,644,949.24	(0.76
Total Local Sources	3400	77,201,623.00	73,327,357.00	73,327,355.88	(1.12
Total Revenues EXPENDITURES		90,964,622.00	86,839,259.00	86,839,257.95	(1.05
Current:					
Instruction	5000				
Pupil Personnel Services	6100				
Instructional Media Services	6200				
Instruction and Curriculum Development Services	6300				
Instructional Staff Training Services	6400				
Instruction Related Technology	6500				
School Board	7100				
General Administration	7200				
School Administration Facilities Acquisition and Construction	7300				
Fiscal Services	7500				
Food Services	7600				
Central Services	7700				
Pupil Transportation Services	7800				
Operation of Plant	7900				······
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services Debt Service: (Function 9200)	9100				
Retirement of Principal	710	165,675,836.00	151,602,945.00	151,602,945.28	(0.28)
Interest	720	154,592,819.00	134,939,712.00	134,939,712.73	(0.28)
Dues, Fees and Issuance Costs	730	10 (,0) 2(01) (00	2,367,887.00	2,367,886.66	0.34
Miscellaneous Expenditures	790		932,361.00	932,360.45	0.55
Capital Outlay:					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures		320,268,655.00	289,842,905.00	289,842,905.12	(0.12)
Excess (Deficiency) of Revenues Over (Under) Expenditures		(229,304,033.00)	(203,003,646.00)	(203,003,647.17)	(1.17)
OTHER FINANCING SOURCES (USES) Long-Term Bonds Issued	2710				
Premium on Sale of Bonds	3710				
Discount on Sale of Bonds (Function 9299)	891				
Refunding Bonds Issued	3715		278,155,000.00	278,155,000.00	·
Premium on Refunding Bonds	3792		8,478,750.00	8,478,750.25	0.25
Discount on Refunding Bonds (Function 9299)	892				
Certificates of Participation Issued	3750				
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation (Function 9299)	893				
Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets	3720				
Loss Recoveries	3730				
Proceeds of Forward Supply Contract	3740				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760		(284,293,783.00)	(284,293,782.74)	0.26
Transfers In	3600	245,299,874.00	212,655,832.00	212,655,831.81	(0.19)
Transfers Out	9700				
Total Other Financing Sources (Uses)	<u> </u>	245,299,874.00	214,995,799.00	214,995,799.32	0.32
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		15,995,841.00	11,992,153.00	11,992,152.15	(0.85)
Fund Balances, July 1, 2010	2800	81,329,813.00	81,329,813.00	81,329,813.48	0.48
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2011	2700	97,325,654.00	93,321,966.00	93,321,965.63	(0.37)

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

	Account	Budgeted A	Amounts	Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES				Timounto	rosure (rogante
Federal Direct	3100				
Federal Through State and Local	3200				
State Sources Local Sources:	3300	30,250,010.00	30,083,609.00	30,083,608.83	(0.1
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413	304,237,402.00	289,617,900.00	289,617,899.63	(0.3
Local Sales Taxes	3418			200,011,000	(0.5
Charges for Service - Food Service	345X				
Impact Fees	3496	6,000,000.00	7,078,370.00	7,078,369.51	(0.4
Other Local Revenue		1,011,000.00	2,307,467.00	2,307,467.77	0.7
Total Local Sources	3400	311,248,402.00	299,003,737.00	299,003,736.91	(0.0
Total Revenues		341,498,412.00	329,087,346.00	329,087,345.74	(0.2
EXPENDITURES Current:					
Instruction	5000				
Pupil Personnel Services	6100				
Instructional Media Services	6200				
Instruction and Curriculum Development Services	6300				
Instructional Staff Training Services	6400				
Instruction Related Technology	6500				
School Board	7100				
General Administration	7200				
School Administration	7300				
Facilities Acquisition and Construction	7410	460,890,556.00	323,930,747.00	69,063,039.08	254,867,707.9
Fiscal Services	7500				
Food Services Central Services	7600				
Pupil Transportation Services	7700				
Operation of Plant	7800				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
Debt Service: (Function 9200)					
Retirement of Principal	710	374,817.00			
Interest	720				
Dues, Fees and Issuance Costs	730		481,842.00	274,836.00	207,006.0
Miscellaneous Expenditures	790				
Capital Outlay:	7400		122 004 102 00		
Facilities Acquisition and Construction Other Capital Outlay	9300		132,096,485.00	132,096,484.52	0.4
Total Expenditures	9300	461,265,373.00	456,509,074.00	201,434,359.60	255,074,714.4
Excess (Deficiency) of Revenues Over (Under) Expenditures		(119,766,961,00)	(127,421,728.00)	127,652,986.14	255,074,714.14
OTHER FINANCING SOURCES (USES)	+	(11),700,901.00)	(127,421,728.00)	127,032,380.14	255,074,714.14
Long-Term Bonds Issued	3710	640,000.00	640,000.00	640,000.00	
Premium on Sale of Bonds	3791		57,343.00	57,343.20	0.20
Discount on Sale of Bonds (Function 9299)	891			/	
Refunding Bonds Issued	3715				
Premium on Refunding Bonds	3792				
Discount on Refunding Bonds (Function 9299)	892				
Certificates of Participation Issued	3750	24,000,000.00	24,480,000.00	24,480,000.00	
Premium on Certificates of Participation	3793				
Discount on Certificates of Participation (Function 9299)	893				
Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets	3720		2 520 101 00	2 520 101 00	
Loss Recoveries	3730		3,520,101.00	3,520,101.00	
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770	·····			
Payments to Refunded Bond Escrow Agent (Function 9299)	760				
Transfers In	3600				
Transfers Out	9700	(385,439,566.00)	(366,200,680.00)	(366,200,679.62)	0.38
Total Other Financing Sources (Uses)		(360,799,566.00)	(337,503,236.00)	(337,503,235.42)	0.58
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances	<u> </u>	(480,566,527.00)	(464,924,964.00)	(209,850,249.28)	255,074,714.72
Fund Balances, July 1, 2010	2800	492,566,527.00	492,566,527.00	492,566,527.27	0.23
Adjustment to Fund Balances	2891				0.2
Fund Balances, June 30, 2011	2700	12,000,000.00	27,641,563.00	282,716,277.99	255,074,714.99

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

Variance with Account Budgeted Amounts Actual Final Budget -Number Original Positive (Negative) Final Amounts REVENUES Federal Direct 3100 Federal Through State and Local 3200 State Sources 3300 Local Sources: Property Taxes Levied for Operational Purposes 3411 Property Taxes Levied for Debt Service 3412 Property Taxes Levied for Capital Projects 3413 Local Sales Taxes 3418 Charges for Service - Food Service 345X Impact Fees 3496 Other Local Revenue Total Local Sources 3400 **Total Revenues** EXPENDITURES Current: Instruction 5000 Pupil Personnel Services 6100 Instructional Media Services 6200 Instruction and Curriculum Development Services 6300 Instructional Staff Training Services 6400 Instruction Related Technology 6500 School Board 7100 General Administration 7200 School Administration 7300 Facilities Acquisition and Construction 7410 Fiscal Services 7500 Food Services 7600 Central Services 7700 **Pupil Transportation Services** 7800 Operation of Plant 7900 Maintenance of Plant 8100 Administrative Technology Services 8200 Community Services 9100 Debt Service: (Function 9200) Retirement of Principal 710 Interest 720 Dues, Fees and Issuance Costs 730 Miscellaneous Expenditures 790 Capital Outlay: Facilities Acquisition and Construction 7420 Other Capital Outlay 9300 Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures **OTHER FINANCING SOURCES (USES)** Long-Term Bonds Issued 3710 Premium on Sale of Bonds 3791 Discount on Sale of Bonds (Function 9299) 891 Refunding Bonds Issued 3715 Premium on Refunding Bonds 3792 Discount on Refunding Bonds (Function 9299) 892 Certificates of Participation Issued 3750 Premium on Certificates of Participation 3793 Discount on Certificates of Participation (Function 9299) 893 Proceeds from Loans/Leases 3720 3730 Proceeds from the Sale of Capital Assets Loss Recoveries 3740 Proceeds of Forward Supply Contract 3760 Special Facilities Construction Advances 3770 Payments to Refunded Bond Escrow Agent (Function 9299) 760 Transfers In 3600 Transfers Out 9700 Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances Fund Balances, July 1, 2010 2800 Adjustment to Fund Balances 2891 Fund Balances, June 30, 2011 2700

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

June 30, 2011									
	Account Number	tt Self Insurance r 911	Self Insurance 912	Self Insurance	Self Insurance	Self Insurance	Other	Other	Total Nomnajor
ASSETS				612	+Y2	C16	176	776	Enterprise Funds
Current Assets:									
Cash and Cash Equivalents	1110							-	
Accounts Decemental Nat	1160								
Interest Descirable	1170								
Due from Deinsurer	1100								
Denosits Receivable	1210								
Due from Other Funds-Budgetary	1141								
Due from Other Agencies	1220								
Inventory	1150								
Prepaid Items	1230								
Total Current Assets									
Noncurrent Assets:									
Restricted Cash and Cash Equivalents									
Other Post-employment Benefits Obligation (asset)	1410								
Capital Assets:									
Land	1310								
Land Improvements - Nondepreciable	1315								
Construction in Progress	1360								
Improvements Other Than Buildings	1320								
Accumulated Depreciation	1329								
Buildings and Fixed Equipment	1330								
Accumulated Depreciation	1339								
Furniture, Fixtures and Equipment	1340								
Accumulated Depreciation	1349								
Motor Vehicles	1350								
Accumulated Depreciation	1359								
Property Under Capital Leases	1370								
Accumulated Depreciation	1379								
Computer Software	1382								
Accumulated Amortization	1389								
Total Capital Assets net of Accum Dep'n	u								
Total Noncurrent Assets									
Total Assets									
LIABILITIES									
Current Liabilities:									
Salaries, Benefits and Payroll Taxes Payable	2110								
Payroll Deductions and Withholdings	2170								
Accounts Payable	2120								
Judgments Payable	2130								
Sales Tax Payable	2260								
Accrued Interest Payable	2210								
Deposits Payable	2220								
Due to Other Funds-Budgetary	2161								
Due to Other Agencies	2230								
Deferred Revenues	2410								
Estimated Unpaid Claims	2271								
Estimated Liability for Claims Adjustment Expense	2272								
Obligations Under Capital Leases	2315				-				
Liability for Compensated Absences	2330								
Char Boot and an and a const Dought Other and	0052								
Total Concert Proprietit Benefits Obligation	7200								
Nonsumment 1 Schilters									
Noncurrent Liabilities: T ishilities Devekle from Destricted Access.									
Deposits Payable	2220								
Other Noncurrent Liabilities:									
Obligations Under Capital Leases	2315								
Liability for Compensated Absences	2330								
Estimated Liability for Long-Term Claims	2350								
Other Post-employment Benefits Obligation	2360		-						
I otal Noncurrent Liabilities									
I OGAL LABOUIDES									
INEX ASSEALS Invested in Canital Assets Net of Related Debt	OLLC								
Restricted for	2780								
Unrestricted	2790								
Total Net Assets									-
Total Liabilities and Net Assets									

Exhibit H-2 District Page 35

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

ES ES ES ES ENUES (EXPENSES) ENUES (EXPENSES) ets mues (Expenses) mues (Expenses) mues (Expenses) mues (Expenses)										
Kinder 91 92 93 91 92 93 383 383 383 383 91 91 91 91 91 383 333 333 91 91 91 91 91 5 30 30 91 91 91 91 91 5 100 91 91 91 91 91 91 5 100 91 91 91 91 91 91 6 90 91 91 91 91 91 91 6 90 91 91 91 91 91 91 6 90 91 91 91 91 91 91 8 910 91 91 91 91 91 91 8 91 91 91 91 91 91 91 8 910 91		Account	Self Insurance	Other	Other	Total Nonmaior				
ES 343 343 344 343 344 344 344 344 344 344 344 344 344 344 344 344 344 344 344 344 344 344 344 345 345 345 345 345 346		Number	911	912	913	914	915	921	679	Enternrise Funds
ss SS SS ENUES (EXPENSES) ENUES (EXPENSES) eets rating Transfers	OPERATING REVENUES									comm I Activitizione
s ENUES (EXPENSES) ENUES (EXPENSES) ESUES (EXPENSES) ets muss (Expenses) ating Transfers	Charges for Services	3481								
s ES ENUES (EXPENSES) ENUES (EXPENSES) Enues (Expenses) rating Transfers	Charges for Sales	3482								
s ENUES (EXPENSES) ENUES (EXPENSES) ets mues (Expenses) rating Transfers	Premium Revenue	3484								
s SS SS SS SS SS SS SS SS SS SS SS SS SS	Other Operating Revenues	3489								
SS s s ENUES (EXPENSES) ENUES (EXPENSES) eets rets rets rets mues (Expenses) rets rets rets rets rets rets rets rets	Total Operating Revenues									
s ENUES (EXPENSES) ENUES (EXPENSES) ects ects atting Transfers	OPERATING EXPENSES									
ENUES (EXPENSES) ENUES (EXPENSES) ENUES (EXPENSES) ENUES (EXPENSES) Enues (Expenses) ets mues (Expenses) ating Transfers	Salaries	100								
ENUES (EXPENSES) ENUES (EXPENSES) Enues (Expenses) rating Transfers	Employee Benefits	200								
ENUES (EXPENSES) ENUES (EXPENSES) Ects cets muss (Expenses) rating Transfers	Purchased Services	300								
s ENUES (EXPENSES) ENUES (EXPENSES) ects ects rets rating Transfers	Energy Services	400								
s ENUES (EXPENSES) ENUES (EXPENSES) eets eets anues (Expenses) ating Transfers	Materials and Supplies	500								
s ENUES (EXPENSES) ENUES (EXPENSES) sets sets rets rating Transfers	Capital Outlay	600								
s ENUES (EXPENSES) ENUES (EXPENSES) ets rets rets rating Transfers	Other Expenses	700								
s ENUES (EXPENSES) ENUES (EXPENSES) ects ects mues (Expenses) rating Transfers	Depreciation/Amortization	780								
ENUES (EXPENSES) Ects ects anues (Expenses) ating Transfers MS	Total Operating Expenses									
ENUES (EXPENSES) eets eets autes (Expenses) ating Transfers MS	Operating Income (Loss)									
ets tets mues (Expenses) rating Transfers	NONOPERATING REVENUES (EXPENSES)									
ets ets rets ratio Transfers MS	Interest Revenue	3430						a		
ets ets mues (Expenses) rating Transfers MS	Gifts, Grants and Bequests	3440								
ets ets mues (Expenses) rating Transfers MNS	Loss Recoveries	3740								
ets aures (Expenses) ating Transfers MS	Gain on Disposition of Assets	3780								
ets arines (Expenses) rating Transfers MS	Interest Expense	720								
ets autes (Expenses) rating Transfers MS	Miscellaneous Expense	790								
autes (Expenses) rating Transfers MS	Loss on Disposition of Assets	810								
rating Transfers	Total Nonoperating Revenues (Expenses)									
SMS	Income (Loss) Before Operating Transfers									
SWa	Transfers In	3600								
SW	Transfers Out	9700								
SMS	SPECIAL ITEMS									
	EXTRAORDINARY ITEMS									
	Change In Net Assets									
	Net Assets - July 1, 2010	2880							-	
	Adjustment to Net Assets	2896								
	Net Assets - June 30, 2011	2780								

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

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DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAOR ENTERRISE FUNDS BOOTH Fiscal Year Ended June 40, 2011

		Exhibit H-3	District Page 36
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For the Fiscal Year Ended June 30, 2011								
	Self Insurance 911	Self Insurance 912	Self Insurance 913	Self Insurance	Self Insurance 015	Other	Other	Total Nonmajor
CASH FLOWS FROM OPERATING ACTIVITIES		41	AV.	+12	CT4	176	776	Enterprise Funds
Receipts from customers and users								
Receipts from intertund services provided								
Permants to suppliers								
r ayuucus to cuptoyees Pavments for interfind services used								
A symmetry for much much set trace used Other receints (navments)								
Net cash provided (used) by operating activities								
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					100 A 400			
Subsidies from operating grants								
Transfers from other funds								
I ransfers to other tunds	-							
CACH PLOVIDED (USED) BY HORGEDIAL INTERCING ACHVIDES								
CADILFUND FROM CATINE AND NALALED								
Proceeds from canital debt								
Canital contributions								
Proceeds from disnosition of canital assets								
Acquisition and construction of canital assets								
Principal naid on canital deht								
A Autopar part on capital upor								
Met each provided (used) by constral and related financing activities								
Tet tash provided (used) by capital and related initiating acuylities								
CASILFICONS FACIN INVESTING ACTIVITIES Proceeds from cales and maturities of investments								
Interest and dividends received								
Purchase of investments								
Net cash movided (used) hy investing activities								
Mat invesses (deresses) in such and such aminutants								
And and and any amington Tutu 1 2010								
Cash and cash equivalents - Jury 1, 2010								
Docontilization of eveneting income from the set set.								
Accountingtion of operating income (1088) to net cash provided (used) by operating activities:								
Operating income (loss)								
Adjustments to reconcile operating income (loss) to net cash							·	
provided (used) by operating activities:								
Deprectation/Amortization expense								
Commodities used from USDA program								
Change in assets and habilities:								
(Increase) decrease in interact receivable								-
(increase) decrease in due from reinsurer								
(Increase) decrease in denosits receivable								
(Increase) decrease in due from other funds								
(Increase) decrease in due from other agencies								
(Increase) decrease in inventory								
(Increase) decrease in prepaid items								
Increase (decrease) in salaries and benefits payable								
Increase (decrease) in payroll tax liabilities								
Increase (decrease) in accounts payable								
Increase (decrease) in judgments payable								
Increase (decrease) in accurating interest navable								
Increase (decrease) in denosits navahle								
Increase (decrease) in due to other funds								
Increase (decrease) in due to other agencies								
Increase (decrease) in deferred revenues								
Increase (decrease) in estimated unpaid claims								
Increase (decrease) in estimated liability for claims adjustment expense								
Total adjustments								
Net cash provided (used) by operating activities								
Noncash investing, capital, and financing activities: Removing under conital lasse								
Contributions of capital assets		-						
Purchase of equipment on account								
Capital asset trade-ins					-			
Net Increase/(Decrease) in the fair value of investments								
Commodities received through USDA program								

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

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

June 30, 2011									
	Account Number	Self Insurance 711	Self Insurance 712	Self Insurance 713	Self Insurance 714	Self Insurance 715	Consortium Programs 731	Other Internal Service	Total Internal
ASSETS								12	Service runus
Current Assets: Cash and Cash Equivalents	1110	4,859,187.00							4 859 187 00
Investments	1160	8,959,702.02							8.959.702.02
Accounts Receivable, Net	1130	31,181.69							31,181.69
Interest Receivable Due from Reinsurer	11 /0	1,443.68							1,443.68
Deposits Receivable	1210								
Due from Other Funds-Budgetary	1141	11,238,286.09							11.238.286.09
Due from Other Agencies	1220								
Inventory Demos I ferme	1150								
Trepaut licitis Total Current Assets	1250	25.089.800.48							25 000 800 48
Noncurrent Assets:		21-2225 2225							22,089,800.48
Restricted Cash and Cash Equivalents									
Other Post-employment Benefits Obligation (asset)	1410								
Capital Assets:	0101								
Land I and Improvements - Nondenreciable	1315								
Construction in Progress	1360								
Improvements Other Than Buildings	1320								
Accumulated Depreciation	1329								
Buildings and Fixed Equipment	1330								
Accumulated Depreciation	1339								
Furnure, Fixures and Equipment Accumulated Derrectation	1340				-				
Motor Vehicles	1350								
Accumulated Depreciation	1359								
Property Under Capital Leases	1370								
Accumulated Depreciation	1379								
Computer Software	1382								
Accumulated Amortization	1389								
Total Noncitivent Assets net of Accum. Dep n									
Total Assets		25,089,800,48							75 000 000 40
LIABILITIES									04.000.000.40
Current Liabilities:									
Salaries, Benefits and Payroll Taxes Payable	2110								
Accounts Detuctions and Withholdings	0/17	PF 820 620 1							
Judements Pavable	2130								1,062,068.72
Sales Tax Payable	2260								
Accrued Interest Payable	2210								
Deposits Payable	2220								
Due to Other Funds-Budgetary	2161								
Due to Uther Agencies	2250	01 031 00							
Estimated I Innaid Claims	1266	30 126 381 20							91,032.00
Estimated Liability for Claims Adjustment Expense	2272	12.100,021,00							50,126,581.29
Obligations Under Capital Leases	2315								
Liability for Compensated Absences	2330								
Estimated Liability for Long-I erm Claims	2350								
Total Current Liabilities	0007	31,279,482.01							11 279 482 01
Noncurrent Liabilities:									10:0016/1/0617
Liabilities Payable from Restricted Assets:	0000	<u>-</u>							•
Deposits r ayaute Other Noncurrent I ishilities:	0777								
Obligations Under Capital Leases	2315								
Liability for Compensated Absences	2330								
Estimated Liability for Long-Term Claims	2350								
Other Post-employment Benefits Obligation Total Noncurrent I jabilities	2360								
Total Liabilities		31.279.482.01							31 370 407 01
NET ASSETS									10.704,612,16
Invested in Capital Assets, Net of Related Debt	2770								
Nesuration for Difference of D	2790	(50.180,281,0)							(6,189,681.53)
Total Net Assets		(6,189,681.53)							(6,189,681.53)
Total Liabilities and Net Assets		25,089,800.48							25,089,800.48

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

Exhibit H-4 District Page 37

Exhibit H-5 District Page 38

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

	Account	Self Insurance	Consortium Programs Other Internal Service	Other Internal Service	Total Internal				
	Number	711	712	713	714	715	731	191	Service Fundo
OPERATING REVENUES									Shith I WILLING
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	334,296,878.14							11 878 706 225
Other Operating Revenues	3489	201,222.50							201 222 50
Total Operating Revenues		334,498,100.64							334 498 100 64
OPERATING EXPENSES									+0.001,001,EDD
Salaries	100	133,227.29							122 777 70
Employee Benefits	200	34,138.39							24 120 20
Purchased Services	300	249,202.27							240.001,40
Energy Services	400								17:7076217
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700	338,808,491.90							220 000 401 00
Depreciation/Amortization	780								06.164,000,000
Total Operating Expenses		339,225,059.85							119 225 050 85
Operating Income (Loss)		(4,726,959.21)							(11 050 9CL V)
NONOPERATING REVENUES (EXPENSES)									(17.000,071,1)
Interest Revenue	3430	9,387.27							16 797 0
Gifts, Grants and Bequests	3440								17:100%
Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Interest Expense	720								
Miscellaneous Expense	062								
Loss on Disposition of Assets	810								
Total Nonoperating Revenues (Expenses)		9,387.27							9 387 77
Income (Loss) Before Operating Transfers		(4,717,571.94)							(A 717 571 9A)
Transfers In	3600								(a set i sel i t i la l
Transfers Out	9700								
SPECIAL ITEMS									
EXTRAORDINARY ITEMS									
Change In Net Accets		(10 113 111 V)							
Nat Accete Turby 1 2010		(+6.116,11/.+)							(4,717,571.94)
Iver Assets - July 1, 2010		(1,4/2,109.59)							(1,472,109.59)
Adjustments to Net Assets									
Net Assets - June 30, 2011		(6,189,681.53)							(6,189,681.53)

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

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

Exhibit H-6	DISUTCI Fage 39
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For the Fiscal Year Ended June 30, 2011								
	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Consortium Programs Other Internal Service	Other Internal Service	Total Internal
A LOUX WE ATTO THE ALL AND A DAMA A LOUT A AND A LOUD AND AND A LOUD AND A LO	711	712	713	714	715	731	162	Service Funds
CASH FLOWS FROM OPERALING ACTIVITIES Receipts from customers and users	326.851.251.82							
Receipts from interfund services provided	2010/2010/2010							326,851,251.82
Payments to suppliers	(350.094.200.90)							
Payments to employees	(167.365.68)							(350,094,200.90)
Payments for interfund services used								(80,005,08)
Other receipts (payments)	201,222.50							05 666 106
Net cash provided (used) by operating activities	(23,209,092.26)							(23.209.092.26)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								Commerce and and
Subsidies from operating grants								
Lranslers from other hunds								
LEAUSIERS to outer limits Not each movided (read) by monomital Geometric admittant								
CASE IT OWO DO MAN CADITAL AND DET ATEN.								
CASH FLOWS FROM CALLAL AND RELATED								
Proceeds from canital debt								
Canital contributions								
Decoude form dismostican of acaded acaded								
Acquisition and construction of capital assets								
Principal paid on capital debt								
Interest paid on capital debt								
Net cash provided (used) by capital and related financing activities								
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments								
Interest and dividends received	9.273.27							10 010 0
Purchase of investments	(8.959.588.02)							10 000 000 000
Net cash provided (used) by investing activities	(8.950.314.75)							(20.885,958)
Net increase (decrease) in cash and cash equivalents	(32 150 407 01)							(8,950,314.75)
Cash and cash conivalents - July 1. 2010	37 018 504 01						-	(32, 159, 407.01)
Cash and cash couvalents - June 30. 2011	4 859 187 00							37,018,594.01
Reconciliation of onerating income (loce) to not each provided	00.1016.006							4,859,187.00
fused) by morating activities								
Operating income (loss)	(4 776 959 21)							
Adjustments to reconcile operating income (loss) to net cash								(4, /26,959.21)
provided (used) by operating activities:								
Depreciation/Amortization expense								
Commodities used from USDA program								
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	96.616.11							00 010 11
(Increase) decrease in interest receivable	(1 443 68)							11.010,06
(Increase) decrease in due from reinsurer	(no							(1,443.68)
(Increase) decrease in denosits receivable								
(Increase) decrease in due from other funds	(7 631 830 75)							
(Increase) decrease in due from other agencies	(01.000,100,1)							(7, 631, 830.75)
(Increase) decrease in inventory								
(Increase) decrease in nrmaid items								
Increase (decrease) in salaries and henefits navable								
Increase (decrease) in payroll tax liabilities								
Increase (decrease) in accounts payable	102.703.28							100 201 00
Increase (decrease) in judgments payable	Amiro 16-04							102,703.28
Increase (decrease) in sales tax payable								
Increase (decrease) in accrued interest payable								
Increase (decrease) in deposits payable								
Increase (decrease) in due to other funds								
Increase (decrease) in due to other agencies								
Increase (decrease) in deferred revenues	91,032.00							91.037.00
Increase (decrease) in estimated urpaid claims	(11,139,210.01)							(11 139 210 01)
Increase (decrease) in estimated liability for claims adjustment expense								
1 otal adjustments	(18,482,133.05)							(18,482,133.05)
Net cash provided (used) by operating activities	(23,209,092.26)							(23,209,092.26)
Noncash investing, capital, and financing activities:								
DOILUWIIN UIUUS CAPITAL REASE Contributions of canital accore								
Purchase of eminment on account								
Capital asset trade-ins								
Net Increase/(Decrease) in the fair value of investments	114.00							00 111
Commodities received through USDA program								114.00

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

District Page 40 Exhibit I-1

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF FIDUCIARY NET ASSETS **INVESTMENT TRUST FUNDS**

June 30, 2011

		Investment	Investment	Investment	Total
	Account	Trust Fund	Trust Fund	Trust Fund	Investment Trust
	Number	84X	84X	84X	Funds
ASSETS					
Cash and Cash Equivalents	1110	:	7.00		
Investments	1160				
Accounts Receivable, Net	1130				
Interest Receivable	1170				
Due from Other Funds-Budgetary	1141				
Due from Other Agencies	1220				
Total Assets					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				
Due to Other Agencies	2230				
Internal Accounts Payable	2290				
Due to Other Funds-Budgetary	2161				
Total Liabilities					
NET ASSETS					
Assets Held in Trust for Pension Benefits					
Assets Held in Trust for Scholarships					
and Other Purposes					
Total Net Assets					

The notes to the financial statements are an integral part of this statement. ESE 145
DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS INVESTMENT TRUST FUNDS For the Fiscal Year Ended June 30, 2011

Exhibit I-2 District Page 41

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

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

Exhibit I-3 District Page 42

COMBINING STATEMENT OF FIDUCIARY NET ASSETS PRIVATE-PURPOSE TRUST FUNDS DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY

June 30, 2011

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

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

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

Exhibit I-4 District Page 43

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

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

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

		Pension	Total
	Account	Trust Fund	Pension Trust
	Number	871	Funds
ASSETS			
Cash and Cash Equivalents	1110		
Investments	1160	25,104,656.07	25,104,656.07
Accounts Receivable, Net	1130		
Interest Receivable	1170	0.01	0.01
Due from Other Funds-Budgetary	1141		
Due from Other Agencies	1220		
Total Assets		25,104,656.08	25,104,656.08
LIABILITIES			
Salaries, Benefits and Payroll Taxes Payable	2110		
Payroll Deductions and Withholdings	2170		
Accounts Payable	2120		
Due to Other Agencies	2230		
Internal Accounts Payable	2290		
Due to Other Funds-Budgetary	2161		
Total Liabilities			
NET ASSETS			
Assets Held in Trust for Pension Benefits		25,104,656.08	25,104,656.08
Assets Held in Trust for Scholarships			
and Other Purposes			
Total Net Assets		25,104,656.08	25,104,656.08

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS PENSION TRUST FUNDS

For the Fiscal Year Ended June 30, 2011

		Pension	Total
	Account	Trust Fund	Pension Trust
	Number	871	Funds
ADDITIONS			ton Anna
Contributions:			
Employer		2,124,520.00	2,124,520.00
Plan Members			· · · · · · · · · · · · · · · · · · ·
Gifts, Grants and Bequests	3440		
Investment Earnings:			
Interest on Investments	3431	207,589.00	207,589.00
Gain on Sale of Investments	3432	·····	
Net Increase (Decrease) in the Fair Value of Investments	3433	3,089,207.88	3,089,207.88
Total Investment Earnings		3,296,796.88	3,296,796.88
Less Investment Expense		4,468.00	4,468.00
Net Investment Earnings		3,292,328.88	3,292,328.88
Total Additions		5,416,848.88	5,416,848.88
DEDUCTIONS			····
Salaries	100		
Employee Benefits	200		
Purchased Services	300		
Other Expenses	700		
Benefit Payments	720	4,099,333.78	4,099,333.78
Administrative Expenses	730	18,682.23	18,682.23
Total Deductions		4,118,016.01	4,118,016.01
Change In Net Assets		1,298,832.87	1,298,832.87
Net Assets - July 1, 2010	2885	23,805,823.21	23,805,823.21
Net Assets - June 30, 2011	2785	25,104,656.08	25,104,656.08

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

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY AGENCY FUNDS

June 30, 2011

		School Internal	Total
	Account	Funds	Agency
	Number	891	Funds
ASSETS			
Cash and Cash Equivalents	1110	8,023,323.12	8,023,323.12
Investments	1160	14,818,488.50	14,818,488.50
Accounts Receivable, Net	1130		
Interest Receivable	1170	33,849.69	33,849.69
Due from Other Funds-Budgetary	1141	1,482.50	1,482.50
Inventory	1150		
Due from Other Agencies	1220		
Total Assets		22,877,143.81	22,877,143.81
LIABILITIES			
Salaries, Benefits and Payroll Taxes Payable	2110		
Payroll Deductions and Withholdings	2170		
Accounts Payable	2120	64,067.25	64,067.25
Due to Other Agencies	2230		
Internal Accounts Payable	2290	18,870,597.49	18,870,597.49
Due to Other Funds-Budgetary	2161	3,942,479.07	3,942,479.07
Total Liabilities		22,877,143.81	22,877,143.81

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

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COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY SCHOOL INTERNAL FUNDS

June 30, 2011

	Account	Balance			Balance
	Number	July 1, 2010	Additions	Deductions	June 30, 2011
ASSETS					
Cash and Cash Equivalents	1110	5,229,270.94	86,436,292.56	83,642,240.38	8,023,323.12
Investments	1160	17,349,068.37	5,469,209.35	7,999,789.22	14,818,488.50
Accounts Receivable, Net	1130				
Interest Receivable	1170	33,119.80	33,849.69	33,119.80	33.849.69
Due From Other Funds:					
Budgetary Funds	1141	43,654.75	1,482.50	43,654.75	1,482.50
Inventory	1150				
Due from Other Agencies	1220				
Total Assets		22,655,113.86	91,940,834.10	91,718,804.15	22,877,143.81
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120	41,793.86	64,067.25	41,793.86	64,067.25
Due to Other Funds Budgetary	2161	3,890,444.75	3,942,479.07	3,890,444.75	3,942,479.07
Internal Accounts Payable	2290	18,722,875.25	87,934,287.78	87,786,565.54	18,870,597.49
Total Liabilities		22,655,113.86	91,940,834.10	91,718,804.15	22,877,143.81

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

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY NAME OF AGENCY FUND June 30, 2011

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

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

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COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY NAME OF AGENCY FUND

June 30, 2011

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

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

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District Page 50 Exhibit I-8d

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY TOTAL AGENCY FUNDS

June 30, 2011

		Total Agency Fund			Total Agency Fund
	Account	Balances	Total Agency Fund	Total Agency Fund	Balances
	Number	July 1, 2010	Additions	Deductions	June 30, 2011
ASSETS					
Cash and Cash Equivalents	1110	5,229,270.94	86,436,292.56	83,642,240.38	8,023,323.12
Investments	1160	17,349,068.37	5,469,209.35	7,999,789.22	14,818,488.50
Accounts Receivable, Net	1130				
Interest Receivable	1170	33,119.80	33,849.69	33,119.80	33.849.69
Due From Other Funds:					
Budgetary Funds	1141	43,654.75	1,482.50	43,654.75	1,482.50
Inventory	1150				
Due from Other Agencies	1220				
Total Assets		22,655,113.86	91,940,834.10	91,718,804.15	22,877,143.81
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120	41,793.86	64,067.25	41,793.86	64,067.25
Due to Other Funds Budgetary	2161	3,890,444.75	3,942,479.07	3,890,444.75	3,942,479.07
Internal Accounts Payable	2290	18,722,875.25	87,934,287.78	87,786,565.54	18,870,597.49
Total Liabilities		22,655,113.86	91,940,834.10	91,718,804.15	22,877,143.81

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

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

ASSETS	Account Number	Nonmajor Component Unit Charter Schools	Nonmajor Component Unit Foundations	Total Nonmajor Component Units
Cash and Cash Equivalents	1110	61,175,281.54	900,113.60	62,075,395.14
Investments	1160	439,035.54		439,035.54
Taxes Receivable, net	1120			
Accounts Receivable, net	1130	8,210,046.32	833,608.95	9,043,655.27
Interest Receivable	1170			
Due from Reinsurer Deposits Receivable	1180	1 252 504 50		1 0 50 50 / 50
Deposits Receivable Due from Other Agencies	1210	1,353,584.50 4,777,528.08		1,353,584.50
Internal Balances	1220	147,347.73		4,777,528.08
Inventory	1150	147,547.15		147,547.75
Prepaid Items	1230	2,713,702.35		2,713,702.35
Restricted Assets:	1250	2,715,702.55		2,715,702.55
Cash with Fiscal Agent	1114			
Deferred Charges:				
Issuance Costs				
Noncurrent assets:				
Notes Receivable		808,783.53		808,783.53
Lease Receivable				
Other Post-employment Benefits Obligation (asset)	1410			
Capital Assets:				
Land	1310	2,802,076.00		2,802,076.00
Land Improvements - Nondepreciable	1315			
Construction in Progress	1360	48,052.92		48,052.92
Improvements Other Than Buildings	1320	4,350,888.31		4,350,888.31
Less Accumulated Depreciation	1329	(925,968.40)		(925,968.40
Buildings and Fixed Equipment	1330	43,622,528.76		43,622,528.76
Less Accumulated Depreciation	1339	(7,681,012.88)		(7,681,012.88
Furniture, Fixtures and Equipment	1340	38,606,694.68		38,606,694.68
Less Accumulated Depreciation	1349	(23,173,116.13)		(23,173,116.13
Motor Vehicles	1350	25,000.76		25,000.76
Less Accumulated Depreciation	1359	(16,202.00)		(16,202.00
Property Under Capital Leases	1370	8,284.00		8,284.00
Less Accumulated Depreciation	1379	(8,284.00)		(8,284.00
Audio Visual Materials	1381	1,557,830.72		1,557,830.72
Less Accumulated Depreciation	1388	(699,467.02)		(699,467.02
Computer Software	1382	1,093,282.71		1,093,282.71
Less Accumulated Amortization Total Capital Assets net of Accum. Dep'n	1389	(592,473.46)		(592,473.46
Total Assets		59,018,114.97	1 712 722 55	59,018,114.97
· ·	+ +	138,643,424.56	1,733,722.55	140,377,147.11
LIABILITIES AND NET ASSETS				
LIABILITIES				
Salaries and Wages Payable	2110	7,608,350.79	····	7,608,350.79
Payroll Deductions and Withholdings	2170	1,035,984.34		1,035,984.34
Accounts Payable	2120	4,528,130.24	977,755.86	5,505,886.10
Construction Contracts Payable	2140	41.011.00		
Due to Fiscal Agent Accrued Interest on Sale of Bonds	2240	41,011.00		41,011.00
Deposits Pavable	2210	1,544,415.90		1 544 415 00
Due to Other Agencies	2220	1,883,264.51		1,544,415.90
Sales Tax Pavable	2250	1,005,204.51	ł-	1,885,204.51
Estimated Unpaid Claims	2271			
Estimated Liability for Claims Adjustment	2272			
Noncurrent Liabilities:				
Portion Due Within One Year:				
Section 1011.13 Notes Payable	2250			
Notes Payable	2310	3,670,201.99		3,670,201.99
Bonds Payable	2320	805,906.08		805,906.08
Obligations Under Capital Leases	2315	436,000.00		436,000.00
Liability for Compensated Absences	2330			
Certificates of Participation Payable	2340			
Estimated Liability for Long-Term Claims	2350			
Other Post-employment Benefits Obligation	2360			····
Estimated PECO Advance Payable	2370			
Deferred Revenue	2410	444,166.74		444,166.74
Estimated Liability for Arbitrage Rebate	2280			
Portion Due After One Year:				
Notes Payable	2310	9,192,456.99		9,192,456.99
Bonds Payable	2320			
Obligations Under Capital Leases	2315	14,296,067.40		14,296,067.40
Liability for Compensated Absences	2330			
Certificates of Participation Payable	2340			
Estimated Liability for Long-Term Claims	2350			
Other Post-employment Benefits Obligation	2360			·
Estimated PECO Advance Payable	2370		[
Deferred Revenue	2410	636,997.40		636,997.40
Estimated Liability for Arbitrage Rebate	2280			
Total Liabilities	\vdash	46,122,953.38	977,755.86	47,100,709.24
NET ASSETS				
nvested in Capital Assets, Net of Related Debt	2770	32,196,724.74		32,196,724.74
Restricted For:	1			
Categorical Carryover Programs	2780			
Debt Service	2780			
Capital Projects	2780	529,930.35		529,930.35
Other Burnard			755,966.69	800,629.00
Other Purposes	2780	44,662.31	155,500.05	
Other Purposes Jnrestricted Total Net Assets	2780	44,662.31 59,749,153.78 92,520,471.18	755,966.69	59,749,153.78 93,276,437.87

The notes to the financial statements are an integral part of this statement. ESE 145 $\,$

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COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY For the Fiscal Year Ended June 30, 2011 CHARTER SCHOOLS

District Page 52 Exhibit J-2a

Account AccountExpensesFrogram Reven OperatiAccount NumberAccount NumberCharges for Charges forOperati OperatiAccount Number5000 $106,306,489.73$ $2,567,013.92$ $8,999$ 5000 $106,306,489.73$ $2,567,013.92$ $8,999$ 6100 $1,276,491.55$ $44,160.00$ 6 6100 $1,276,491.55$ $44,160.00$ 6 6100 $73,341.34$ $114,529.44$ 100 6400 $391,573.84$ $114,529.44$ 100 6500 $373,699.25$ $41,070,069.87$ 760 6500 $373,699.25$ $44,160.10$ $391,573.84$ 100 6500 $27,061,050.10$ $3,99,063.41$ $300,000.10$ $393,063.41$ $300,000.10$ 7100 $3,99,063.41$ $27,061,050.10$ $27,061,050.10$ $339,1250.00$ $433,000,000$ 7700 $8,61,440.15$ $22,285,67$ $433,000,000$ $333,04,001.78$ $338,1250.00$ 7800 $27,061,050.10$ $27,061,050.10$ $27,061,050.10$ $338,125,00$ $433,000,000$ 7700 $8,61,440.15$ $6,586,621.72$ $433,000,00$ $338,125,00$ $433,000,000$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861,000$ $6,901,867,99$ $6,901,867,99$ 7800 $27,061,050.10$ $27,061,050.10$ $27,060,050.10$ $27,060,050.10$ $398,125,000$ 7800 $27,061,050.10$ $27,061,050.10$ $27,086,01.72$ $433,125,000$ $888,000$ 7800 $23,04,901.78$ 22	Chi Expenses Si 106,306,489.73 1,276,491.34 273,441.34 732,431.79	Program Revenues Operating Grants and Contributions		in Net Assets
Account Expenses Charges for Services Operatii Grams a Number Number Expenses Services Contribut S000 106,306,489.73 Services Contribut S000 106,306,489.73 2,567,013.92 8,999 Services 6100 1,276,491.55 44,160.00 6 Services 6300 732,441.34 114,529,44 105 Services 6300 3,91573.84 114,529,44 105 Services 6400 3,91573.84 110 3 Services 6300 732,695.31 114,529,44 105 Services 6300 3,933,063.41 10 3 Oopsy 3,933,063.41 114,529,44 105 10 Ost 7700 3,933,063.41 10 3 3 Onstruction 7100 3,933,063.41 10 3 3 Onstruction 7300 2,509,010 2,235,67 44,35 3 Onstruction	Chi Expenses Chi 106,306,489.73 1,276,491.55 273,441.34 732,431.79	Operating Grants and Contributions		
Account NumberAccount ExpensesCharges for ServicesGrants a GontributNumberNumberExpensesServicesContribut5000 $106,306,489.73$ $2,567,013.92$ $8,999$ 5000 $1,276,491.55$ $44,160.00$ 66 5000 $1,276,491.55$ $44,160.00$ 66 5000 $732,431.79$ $114,529.44$ 100 Services 6300 $732,431.79$ $114,529.44$ 100 Services 6300 $732,693.43$ 100 Services 6300 $391,573.84$ 100 100 $393,063.41$ $114,529.44$ 100 100 $393,063.41$ $114,529.44$ 100 100 $393,063.41$ 100 $391,573.84$ 100 100 $393,063.41$ 7100 $391,573.84$ 100 100 $393,063.41$ 7100 $391,573.84$ 100 100 $3921,569.341$ 100 391 391 100 $3921,509.10$ $27,001,95.010$ 391 391 100 7500 $6,901,867.99$ $6,586,621.72$ $1,861$ 1000 7500 $9,652,312.62$ $6,586,621.72$ $1,861$ 1100 7700 $9,652,312.62$ $6,586,621.72$ $1,861$ 1100 $9,652,312.62$ $6,586,621.72$ $1,861$ 1100 $9,652,312.62$ $6,586,621.72$ $1,861$ 1100 $9,652,312.62$ $6,586,621.72$ $1,861$ 1100 $9,652,312.62$ $6,586,621.72$ <th>Ch. Expenses Ch. 106,306,489.73 1,276,491.55 273,441.34 732,431.79</th> <th>Grants and Contributions</th> <th>Capital</th> <th></th>	Ch. Expenses Ch. 106,306,489.73 1,276,491.55 273,441.34 732,431.79	Grants and Contributions	Capital	
NumberNumberExpensesServicesContribut 3000 $106,306,489.73$ $2.567,013.92$ $8,999$ 5000 $106,306,489.73$ $2.567,013.92$ $8,999$ 5000 $102,306,489.73$ $2.567,013.92$ $8,999$ 5000 $112.76,491.55$ $44,160.00$ 6 5000 $732,441.34$ $114,529,44$ 100 5000 $732,6401.55$ $44,160.20$ 100 5000 $732,66,6341$ $393,66,641$ 10 100 $3993,663,41$ $3993,663,41$ 10 100 5600 $21,069,255$ 43 10 100 $3993,663,41$ 7100 $393,66,641$ 100 100 $3993,663,61$ $27,061,050,10$ 33 33 100 7600 $8,61,4401.15$ $22,285,67$ 433 100 7600 $8,61,4401.15$ $233,125,00$ 88 100 7600 $9,652,312.62$ $6,586,621.72$ $1,861$ 100 7700 $4,727,144,64$ $338,125,00$ 88 100 $9,652,312.62$ $6,586,621.72$ $1,861$ 100 $9,652,312.62$ $6,586,621.72$ $1,861$ 100 $9,652,312.62$ $6,586,621.72$ $1,861$ 100 $9,652,312.62$ $6,586,621.72$ $1,861$ 100 $9,652,312.62$ $6,586,621.72$ $1,861$ 100 $9,652,312.62$ $6,586,621.72$ $1,861$ 100 $9,652,312.62$ $9,658,621.72$ $1,860$ 100 $9,65$	Expenses S. 106,306,489.73 106,306,489.73 1,276,491.55 273,441.34 732,431.79 273,441.34	Contributions	Grants and	Component Unit
5000 $106,306,489,73$ $2,567,013,92$ $8,999$ 6100 $1,276,491.55$ $44,160.00$ 66 6 $273,441.34$ 76 76 Development Services 6300 $732,431.79$ $114,529,44$ 105 Services 6400 $391,573.84$ 105 393 Services 6400 $3993,063.41$ $215,699,25$ 433 Services 6500 $8,61,440.15$ $22,285,67$ 433 Sonstruction 700 $8,61,440.15$ $22,285,67$ 433 Sonstruction 7700 $8,61,440.15$ $22,285,67$ 433 Sonstruction 7800 $6,901,867,99$ $6,901,867,99$ $338,125,00$ $886,621,72$ Sold 7700 $9,52,312,62$ $338,125,00$ $886,621,72$ $1,861$ Sold 7700 $9,52,312,62$ $338,125,00$ 899 Sold 7700 $9,200,867,99$ $338,125,00$ 899 Sold 7700 $9,204,901,78$ $12,109,50$ $9,94,901,78$ Sold 790 $9,223,417,72$ $13,860$ $338,125,0$	106,306,489.73 1,276,491.55 273,441.34 732,431.79		Contributions	Activities
5000106,306,489.73 $2,567,013.92$ $8,999$ 6100 $1,276,491.55$ $44,160.00$ 6 6200 $273,441.34$ $176,600$ 76 6200 $273,441.34$ $114,529.44$ 105 6400 $391,573.84$ $114,529.44$ 100 6500 $215,699.25$ $114,529.44$ 10 6500 $215,699.25$ $79,61,610,610$ $391,573.84$ 100 7100 $3,993,063.41$ $3,993,063.41$ $391,573.84$ 100 7200 $4,177,059.87$ 437 $337,736,792$ $393,793,663,792$ 7200 $4,177,059.87$ $27,061,050.10$ $22,285.67$ $433,732$ 7200 $8,614,440.15$ $22,285.67$ $433,732$ 7200 $6,901,867.99$ $8,614,440.15$ $231,722$ 7400 $8,614,440.15$ $22,238.67$ $433,125.00$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861,792$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861,792$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861,792$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861,792$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861,792$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861,792$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861,792$ 7800 $5,236,417.72$ $1,861,792$ $1,861,792$ 7900 $6,901,782,94$ $12,109,500$ $9,923,947,712$ 8100 $5,235,417.72$ $13,812,992,917,72$ $13,812,992,917,72$ <tr< td=""><td>106,306,489.73 1,276,491.55 273,441.34 732,431.79</td><td></td><td></td><td></td></tr<>	106,306,489.73 1,276,491.55 273,441.34 732,431.79			
6100 $1,276,491.55$ $44,160.00$ 6 6200 $273,441.34$ 176 76 6200 $273,441.34$ $114,529.44$ 105 6400 $391,573.84$ $114,529.44$ 100 6500 $215,699.25$ $114,529.44$ 10 6500 $215,699.25$ $114,529.44$ 10 7100 $3,993,063.41$ $3,993,063.41$ 39 7100 $3,993,063.41$ $3,993,063.41$ 39 7100 $3,993,063.41$ $3,993,063.41$ 33 7100 $3,993,063.41$ $3,993,063.41$ 33 7200 $4,177,059.87$ $22,285.67$ 43 7300 $27,061,050.10$ $22,285.67$ 43 7400 $8,61,440.15$ $22,285.67$ 43 7400 $8,61,440.15$ $22,285.67$ 43 7400 $8,61,440.15$ $5,836,621.72$ $1,861$ 7400 $8,61,440.15$ $5,836,621.72$ $1,861$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861$ 7800 $9,652,312.62$ $9,658,621.72$ $1,861$ 7900 $9,622,312.62$ $9,622,312.60$ $9,692,621.72$ 7900 $9,622,312.61$ $9,692,621$	1,276,491.55 273,441.34 732,431.79 301.573 0.4	92 8,999,838.47	71,856.00	(94,667,781.34)
6200 $273,441.34$ 76 mt Services6300 $273,441.34$ 105 6400 $391,573.84$ $114,529.44$ 105 6500 $215,699.25$ $114,529.44$ 10 6500 $215,699.25$ 79 10 7100 $3,993,063.41$ 79 39 7100 $3,993,063.41$ 79 39 7100 $3,993,063.41$ 79 39 7100 $3,993,063.41$ 73 39 7200 $4,177,059.87$ $23,23,260.10$ 43 7300 $27,061,050.10$ $22,285.67$ 43 7400 $8,61,440.15$ $22,285.67$ 43 7700 $6,901,867.99$ $22,285.67$ 43 7700 $8,61,440.15$ $22,285.67$ 231 7700 $8,61,440.15$ $22,285.67$ 43 7700 $8,61,440.15$ $8,61,440.15$ $233,125.00$ 7900 $9,652,312.62$ $6,586,621.72$ $1,861$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861$ 7700 $9,652,312.62$ $6,586,621.72$ $1,861$ 7700 $9,652,312.62$ $338,125.00$ 88 7900 $5,234,901.78$ $12,109.50$ 99 8100 $5,235,417.72$ $13,81$ 8100 $5,235,417.72$ $13,81$ 8100 $5,235,417.72$ $13,81$	273,441.34 732,431.79 201,572,04	00 6,276.25	2,154.00	(1.223.901.30)
mt Services 6300 $732,431.79$ $114,529,44$ 105 6400 $391,573.84$ $114,529,44$ 105 6500 $215,699.25$ 710 $393,5053.41$ 710 7100 $3,993,063.41$ 700 $3,993,063.41$ 730 7100 $3,993,063.41$ 700 $4,177,059.87$ 730 7200 $4,177,059.87$ 730 $27,061,050.10$ $22,285.67$ 433 7300 $27,061,050.10$ $22,285.67$ 433 7400 $8,61,440.15$ $22,285.67$ 231 7700 $6,901,867.99$ $6,501,867.99$ $233,125.00$ $886,2172$ 7700 $4,727,144.64$ $338,125.00$ $886,2172$ $1,861$ 7800 $2,304,901.78$ $12,1095.50$ $993,125.00$ $881,125.00$ $993,128,109,50$ 7900 $8,102,152.24$ $12,1095.50$ $993,128,109,50$ $993,128,109,50$ $993,128,109,50$ $993,128,109,50$ 7900 $5,235,417.72$ $12,1095.50$ $348,128,109,50$ $348,128,109,50$ $348,128,109,50$ $993,128,109,50$ $993,128,109,50$ 7900 $5,235,417.72$ $12,109,50$ $348,128,109,50$ $348,128,109,50$ $348,128,109,50$ $348,128,109,50$ $348,128,109,50$ 7900 7900 $5,235,417.72$ $12,109,50$ $348,128,109,50$ $348,128,109,50$ $348,128,109,50$ $348,128,109,50$ $348,128,109,50$ $348,128,109,50$ $348,128,109,50$ $348,128,109,50$ $348,128,109,50$ $348,128,128,109,50$ $348,128,128,128,128,128,128,128,128,128,12$	732,431.79	76,286.93		(197.154.41)
6400 $391,573.84$ 10 6500 $215,699.25$ 10 6500 $215,699.25$ 10 7100 $3,993,063.41$ 10 7100 $3,993,063.41$ 10 7200 $4,177,059.87$ 10 7200 $2,7,061,050.10$ $22,285.67$ 43 7300 $2,7,061,050.10$ $22,285.67$ 43 7400 $8,61,440.15$ $22,285.67$ 43 7400 $8,61,440.15$ $22,285.67$ 231 7700 $6,901,867.99$ $6,501,867.99$ 233 7700 $9,652,312.62$ $6,586,621.72$ $1,861$ 7700 $4,727,144.64$ $338,125.00$ 88 7700 $2,304,901.78$ $12,109.50$ 88 7900 $5,235,417.72$ $12,109.50$ 348 8100 $5,235,417.72$ $13,109.50$ 348		14 105,305.72	3,144.00	(509,452.63)
		10,499.21		(381.074.63)
7100 $3,993,063.41$ 3 7200 $4,177,059.87$ 3 7200 $4,177,059.87$ 3 7300 $27,061,050.10$ $22,285.67$ 43 7400 $8,614,440.15$ $22,285.67$ 43 7500 $6,901,867.99$ $5,5312.62$ $5,88,621.72$ $1,861$ 7600 $9,652,312.62$ $6,586,621.72$ $1,861$ 7700 $4,727,144.64$ $338,125.00$ 88 7800 $2,304,901.78$ $12,109.50$ 9 7900 $4,0211,552.94$ $12,109.50$ 348 8100 $5,235,417.72$ 138				(215.699.25)
7200 $4,17,059.87$ 97300 $2,7,061,050.10$ $22,285.67$ 43 7400 $8,614,440.15$ $22,285.67$ 43 7500 $6,901,867.99$ $5,523,12.62$ $5,86,621.72$ $1,861$ 7600 $9,652,312.62$ $6,586,621.72$ $1,861$ 7700 $4,727,144.64$ $338,125.00$ 88 7800 $2,304,901.78$ $12,109.50$ 9 7900 $4,0211,552.94$ $12,109.50$ 348 8100 $5,235,417.72$ 138		3,288.00		(3,989,775.41)
7300 $27,061,050.10$ $22,285.67$ 43 7400 $8,614,440.15$ $22,285.67$ 231 7500 $6,901,867.99$ $5,231.62$ $5,86,621.72$ $2,31$ 7600 $9,652,312.62$ $6,586,621.72$ $1,861$ 7700 $4,727,144.64$ $338,125.00$ 88 7800 $2,304,901.78$ $12,109.50$ 9 7900 $4,0211,552.94$ $12,109.50$ 348 8100 $5,235,417.72$ 138		9,506.57		(4,167,553.30)
7400 8,614,440.15 231 7500 6,901,867.99 231 7500 6,901,867.99 5,86,621.72 7600 9,652,312.62 6,586,621.72 7700 4,727,144.64 338,125.00 7800 2,304,901.78 12,109.50 7900 4,0211,552.94 12,109.50 8100 5,235,417.72 348	27,061,050.10	57 43,265.58		(26,995,498.85)
7500 6,901,867.99 1,861 7500 9,652,312.62 6,586,621.72 1,861 7700 4,727,144.64 338,125.00 88 500 2,304,901.78 12,109.50 9 7900 40,211,552.94 12,109.50 348 ant 8100 5,235,417.72 134		231,867.00	1,396,434.92	(6,986,138.23)
7600 9,652,312.62 6,586,621.72 1 on Services 7700 4,727,144.64 338,125.00 1 on Services 7800 2,304,901.78 12,109.50 1 ant 7900 40,211,552.94 12,109.50 1		250.00		(6,901,617.99)
7700 4,727,144.64 338,125.00 8 on Services 7800 2,304,901.78 12,109.50 8 7900 40,211,552.94 12,109.50 34 ant 8100 5,235,417.72 34 14	9,652,312.62	72 1,861,771.43		(1,203,919.47)
on Services 7800 2,304,901.78 12,109.50 34 7900 40,211,552.94 12,109.50 34 ant 8100 5,235,417.72 1 1	4,727,144.64	00 88,364.51		(4,300,655.13)
7900 40,211,552.94 3 ant 8100 5,235,417.72 3	2,304,901.78	9,956.00		(2,282,836.28)
8100 5,235,417.72		348,974.51	12,993,913.52	(26,868,664.91)
		13,477.29	190,547.00	(5,031,393.43)
	8200 77,017.70			(77.017.70)
9100 3,865,205.94 3,496,579.20	3,865,205.94	20 270,844.91		(97,781.83)
Interest on Long-term Debt 9200 753,097.46				(753,097.46)
Unallocated Depreciation/Amortization Expense* 1,150,528.69 []] [] [] [] [] [] [] [] [] [] [] [] []	1,150,528.69 ////////////////////////////////////			(1,150,528.69)
Total Component Unit Activities 227,920,788.51 13,181,424,45 12,079,772.		15 12,079,772.38	14,658,049.44	(188,001,542.24)

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

200,643,740.56 12,970.82 4,405,138.98	2,197,685.82 102,048.39 125,000.00 207,486,584.57 19,485,042.33 73,6485,042.33	92,520,471.18
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** Net assets as of July 1, 2010 have been adjusted to reflect June 30, 2010 audited financial statements, as well as the omission of net expense/revenue *This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

and changes in net assets for certain charter schools, which were unavailable as of the publication of this report.

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

ESE 145

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS FOUNDATIONS Foundations For the Fiscal Year Ended June 30, 2011

Ex

						Revenue and Changes
				Program Revenues		in Net Assets
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000					
Pupil Personnel Services	6100	1,424,759.96		1,367,930.79	a series a series of the serie	(56.829.17)
Instructional Media Services	6200					(
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction Related Technology	6500					
School Board	7100				11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
General Administration	7200	65,075.04				(65.075.04)
School Administration	7300					(
Facilities Acquisition and Construction	7400					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation Services	7800					
Operation of Plant	1900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	9100					
Interest on Long-term Debt	9200					
Unallocated Depreciation/Amortization Expense*						
Total Component Unit Activities		1,489,835.00		1,367,930.79		(121,904.21)

General Revenues: Taxes: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Capital Projects 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 Transfers Total General Revenues, Special Items, Extraordinary Items and Transfers Change in Net Assets Net Assets - June 30, 2011

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions. ** Net assets as of July 1, 2010 have been adjusted to reflect June 30, 2010 audited financial statements.

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

188,004.42 2,967.05 5.00	190,976.47 69,072.26 686,894.43 755,966.69
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COMBINING STATEMENT OF ACTIVITIES (CONTINUED) DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY NONMAJOR COMPONENT UNITS NAME OF NONMAJOR COMPONENT UNIT For the Fiscal Year Ended June 30, 2011

District Page 54 Exhibit J-2c

AVI INC FISCAL LEAL MILLE JULIE JULIE JUL						Net (Expense) Revenue and Changes
				Program Revenues		in Net Assets
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000					
Pupil Personnel Services	6100					
Instructional Media Services	6200					
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction Related Technology	6500					
School Board	7100					
General Administration	7200					
School Administration	7300					
Facilities Acquisition and Construction	7400					
Fiscal Services	7500					
Food Services	7600					
Central Services	7700					
Pupil Transportation Services	7800					
Operation of Plant	2006					
Maintenance of Plant	8100					an a sain a s
Administrative Technology Services	8200					
Community Services	9100					
Interest on Long-term Debt	9200					
Unallocated Depreciation/Amortization Expense*						
Total Component Unit Activities						

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

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY **COMBINING STATEMENT OF ACTIVITIES** TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2011 NONMAJOR COMPONENT UNITS

District Page 55 Exhibit J-2d

For the Fiscal Year Ended June 30, 2011						Net (Expense) Revenue and Changes
			đ	Program Revenues		in Net Assets
	-			Operating	Capital	Total
	Account		Charges for	Grants and	Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	106,306,489.73	2,567,013.92	8,999,838.47	71,856.00	(94,667,781.34)
Pupil Personnel Services	6100	2,701,251.51	44,160.00	1,374,207.04	2,154.00	(1,280,730.47)
Instructional Media Services	6200	273,441.34		76,286.93		(197,154.41)
Instruction and Curriculum Development Services	6300	732,431.79	114,529.44	105,305.72	3,144.00	(509,452.63)
Instructional Staff Training Services	6400	391,573.84		10,499.21		(381,074.63)
Instruction Related Technology	6500	215,699.25				(215,699.25)
School Board	7100	3,993,063.41		3,288.00		(3,989,775.41)
General Administration	7200	4,242,134.91		9,506.57		(4,232,628.34)
School Administration	7300	27,061,050.10	22,285.67	43,265.58		(26,995,498.85)
Facilities Acquisition and Construction	7400	8,614,440.15		231,867.00	1,396,434.92	(6,986,138.23)
Fiscal Services	7500	6,901,867.99		250.00		(6,901,617.99)
Food Services	7600	9,652,312.62	6,586,621.72	1,861,771.43		(1,203,919.47)
Central Services	7700	4,727,144.64	338,125.00	88,364.51		(4,300,655.13)
Pupil Transportation Services	7800	2,304,901.78	12,109.50	9,956.00		(2,282,836.28)
Operation of Plant	7900	40,211,552.94		348,974.51	12,993,913.52	(26,868,664.91)
Maintenance of Plant	8100	5,235,417.72		13,477.29	190,547.00	(5,031,393.43)
Administrative Technology Services	8200	77,017.70				(77,017.70)
Community Services	9100	3,865,205.94	3,496,579.20	270,844.91		(97,781.83)
Interest on Long-term Debt	9200	753,097.46				(753,097.46)
Unallocated Depreciation/Amortization Expense*		1,150,528.69				(1,150,528.69)
Total Component Unit Activities		229,410,623.51	13,181,424.45	13,447,703.17	14,658,049.44	(188,123,446.45)

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

4,405,143.98

2,197,685.82

200,831,744.98

15,937.87

102,048.39 207,677,561.04

125,000.00

19,554,114.59

73,722,323.28

93,276,437.87

** Net assets as of July 1, 2010 have been adjusted to reflect June 30, 2010 audited financial statements, as well as the omission of net expense/revenue *This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

and changes in net assets for certain charter schools, which were unavailable as of the publication of this report.

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

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

For the Fiscal Year Ended June 30, 2011		District Page : Fund 1
	Account	
	Number	· · · · · · · · · · · · · · · · · · ·
REVENUES		
Federal Direct:		
Federal Impact, Current Operation	3121	13,367.0
Reserve Officers Training Corps (ROTC) Miscellaneous Federal Direct	3191	1,951,876.2
Total Federal Direct	3199 3100	1,965,243.2
Federal Through State and Local:	5100	1,005,245.2
Medicaid	3202	11,410,458.8
National Forest Funds	3255	11,110,100.0
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	3,131,360.4
Total Federal Through State and Local	3200	14,541,819.3
State:		
Florida Education Finance Program	3310	603,779,927.0
Workforce Development	3315	85,801,318.0
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	945,149.0
Adults with Disabilities	3318	1,668,132.0
CO&DS Withheld for Administrative Expense	3323	226,939.1
Categoricals: District Dispertionery Lottery Funds	2011	
District Discretionary Lottery Funds Class Size Reduction/Operating Funds	3344	1,329,152.0
School Recognition Funds	3355 3361	385,892,292.0
Excellent Teaching Program	3363	<u> </u>
Voluntary Prekindergarten Program	3371	10,821,706.8
Preschool Projects	3372	10,821,700.2
Reading Programs	3373	
Full Service Schools	3378	767,999.9
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	228,282.9
Other Miscellaneous State Revenue	3399	2,639,798.6
Total State	3300	1,112,586,627.0
Local:		
District School Taxes	3411	1,177,894,267.5
Tax Redemptions	3421	47,046,749.2
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Rent	3424	310,445.3
Interest on Investments	3425	6,023,097.9
Gain on Sale of Investments	3431	1,601,652.4
Net Increase (Decrease) in Fair Value of Investments	3432	14 (02 2
Gifts, Grants and Bequests	3440	14,693.2
Adult General Education Course Fees	3440	93,527.8
Postsecondary Vocational Course Fees	3462	4,209.0
Continuing Workforce Education Course Fees	3463	6,677.2
Capital Improvement Fees	3464	0,077.2
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	542,973.2
Other Student Fees	3469	
Preschool Program Fees	3471	2,600,016.4
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	18,254,914.3
Other School, Course and Class Fees	3479	1,808,523.8
Miscellaneous Local:		
Bus Fees	3491	721,555.6
Transportation Services-School Activities	3492	38,452.0
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	15,466,706.7
Other Miscellaneous Local Sources	3495	17,619,101.9
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks Receipt of Food Service Indirect Costs	3498	219,763.6
Total Local	3499 3400	2,906,522.7
	3400	2,428,177,631.7

District

lbit K-1	Page 2	Page 57
Exh	DOB	District

International difference 100 200 400 500 500 500 700 700 Anothin Salution Salution Salution Salution Salution 0.00 1.017.50.13 1.015.50.50.13 1.015.50.13	For the Fiscal Year Ended June 30, 2011									Fund 100
Autom Bandlas Bendlas Furthased Energia Nutlex Capital Other Expenses Number Saluriss Bendlas Services Services Services and Supplies Onlay Expenses 101 101 56.0x9.1x6 34.1179, 204.5 256.0x9.2x64 14.34751 42.0x753 1190.502.00 1975, 584.2x9 100 300.0804.44 1.970,911.62 46.005.35 14.018.66 64.113.52 199.50 51.000.00 5.000.00 100 301.980.14 1.970,911.62 7.050.25 3.1487.600 2.155.78.31 2.156.60.35 145.54.72 3.66.377.51 15.000.00 15.000.			100	200	300	400	500	600	700	
Number Statutes Benefies Services Bervices Develies Develies <thdevelies< th=""> Develies <t< th=""><th></th><th>Account</th><th></th><th>Employee</th><th>Purchased</th><th>Energy</th><th>Materials</th><th>Capital</th><th>Other</th><th></th></t<></thdevelies<>		Account		Employee	Purchased	Energy	Materials	Capital	Other	
3000 1,015,856,371,10 347,179,534,45 256,009,366,44 14,347,51 4,206,796,65 1,975,84,38 1,975,84,38 1,975,84,38 1,975,84,38 1,975,84,38 1,975,84,38 1,975,84,38 1,975,84,38 1,975,84,38 1,976,96,35 3,000,016 5,000,016 5,000,016 6,000,32 6,000,32 6,0113,87 1,000,36 5,000,016 5,000,016 6,0113,87 1,000,36 5,000,016		Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
500 1015,850,371 347,179,594,56 256,092,366,4 14,347,51 42,365,783,63 1,975,594,26 1,975,944,26 1,975,944,26 1,975,944,26 1,975,944,26 1,975,945,16 1,975,945,16 1,975,945,16 1,975,945,16 1,975,945,16 1,975,945,16 1,975,945,16 1,975,945,16 1,900,13,02 1,900,13,02 1,910,12,02 1,910,12,02 1,910,12,02 1,910,12,02 1,910,12,02 1,910,12,02 1,910,12,02 1,910,12,02 1,910,12,02 1,910,12,02 1,910,12,02 1,910,12,02 1,910,12,12 1,910,12,12 1,910,12,12 1,910,12,12 1,910,12,12 1,910,12,12 1,910,12,12 1,910,12,12 1,910,12,12	EXPENDITURES									
900 1015362.97.10 34.7175.59.45 256.029.2664 14.347.51 42.205.78.65 2.105.0056 1.975.864.30 1.975.864.30 1.975.864.30 1.975.864.30 1.975.864.30 1.975.864.30 1.975.864.30 1.975.864.30 1.975.864.30 1.975.864.30 1.975.864.30 1.1.286.77 1.1.286.77 1.1.286.77 1.1.286.77 1.1.286.77 1.1.266.00 1.1.256.77 1.1.266.77 1.1.266.77 1.1.266.77 1.1.266.77 1.1.266.77 1.1.266.77 1.1.266.77 1.1.266.76 1.1.256.767 1.1.256.77 1.1.256.77 1.1.256.77 1.1.256.767 1.1.256.767 1.1.256.77 1.1.256.767 1.1.256.72 1.1.256.72 1.1.256.72 1.1.256.72 1.1.257.72 1.1.256	Current:								_	
6100 40.205,33.84 15,04,570.63 $2,90,90,16$ $2,90,90,16$ $2,90,90,16$ $5,00,00$	Instruction	5000	1,015,826,297.10		256,029,236.84	14,347.51	42,205,783.63	2,115,067.68	1,975,894.28	1,665,346,156,49
6300 $5070,304.34$ $1,920,13.62$ $4600.63.2$ $46,06.32$ $46,06.32$ $46,06.32$ $46,06.32$ $46,06.32$ $36,09.35$ $35,73.73$ $215,63.26$ $35,537.51$ $35,537.51$ $35,537.51$ $35,537.51$ $35,537.51$ $35,537.51$ $35,537.51$ $35,537.51$ $35,537.52$ $31,500,37$ $11,232,903.52$ $11,232,903.51$ $11,232,903.51$ $11,232,903.51$ $11,232,903.51$ $11,232,903.51$ $11,232,903.51$ $11,232,603.65$ $77,160.52$ $11,590,00$ <th< td=""><td>Pupil Personnel Services</td><td>6100</td><td>40,205,535.84</td><td></td><td>2,909,200.16</td><td></td><td>63,121.57</td><td>17,090.50</td><td>5.000.00</td><td>58.245.728.70</td></th<>	Pupil Personnel Services	6100	40,205,535.84		2,909,200.16		63,121.57	17,090.50	5.000.00	58.245.728.70
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Instructional Media Services	6200	5,070,804.34	1,930,913.62	46,069.32		41,618.96	64,135.22		7,153,541.46
6400 $4.007.037.23$ $2.188.66.0.28$ $4.6416.30$ $1.11.298.236.23$ $1.11.298.236.230$ $1.11.298.230.23$ <th< td=""><td>Instruction and Curriculum Development Services</td><td>6300</td><td>15,235,101.44</td><td>4,487,586.47</td><td>663,808.97</td><td></td><td>226,728.31</td><td>215,603.05</td><td>356,397.51</td><td>21,185,225,75</td></th<>	Instruction and Curriculum Development Services	6300	15,235,101.44	4,487,586.47	663,808.97		226,728.31	215,603.05	356,397.51	21,185,225,75
6500 19,001,130.76 7,272,043.93 1,111,399.82 21,955.50 245,643.66 7 146,376.27 146,377.27 146,376.27 146,377.27 147,300.20 147,377.32	Instructional Staff Training Services	6400	4,007,037.27	2,188,650.28	46,416.30		11,258.77			6,253,362.62
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Instruction Related Technology	6500	19,091,130.76	7,272,043.93	1,111,399.82	21,935.50	245,643.86			27.742.153.87
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	School Board	7100	3,971,990.37	1,292,479.19	587,715.48	3,246.18	105,574.72	105,009.25	146,376.27	6,212,391.46
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	General Administration	7200	4,525,803.26	1,246,573.76	421,411.97	26,930.65	77,180.59	11,500.00	1,519.00	6,310,919.23
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	School Administration	7300	120,793,759.51	39,158,161.48	1,160,837.15	77,730.23	1,841,402.50	521,871.96	118,357.32	163.672.120.15
75007,790,798,102,512,853,49499,012.78499,012.784,995,013,078,238,147600770029,032,262,538,121,621,5412,189,506.08121,536,884,995,013,078,238,14780041,458,044.7920,422,704,208,559,799,666,923,660,792,321,542,194,87,374,81780041,458,044.7920,427,04,208,559,799,666,923,660,792,321,542,194,87,571,277800101,872,431,8646,847,627,1758,561,203,4358,613,146,08681,37777143,197,61810050,760,751,3317,987,015,6811,720,115,501,378,758,691,1123,65,006,270,818200819,035,01249,59791,312,553,932,314,719800,256,0132,271,27910022,332,007415,348,151,881,64,447732,141,07982,370,91800,256,01142023,0023,332,007415,348,151,881,64,447732,141,07982,370,91800,256,01142023,0023,332,007415,348,151,881,64,447731,419,0577282,370,91800,256,01142023,0023,332,007415,348,151,881,64,447731,419,0577282,370,91800,256,01142021,0023,314,791,419,0577282,370,91800,256,0176,5740,01142021,0023,314,791,44,7731,419,0577282,370,91800,256,01142021,0021,00,943,7766,0132,301,10035,945,751267,181,91059,447,77141	Facilities Acquisition and Construction	7410								
760 760 770 29,032,262,53 8,121,621.54 12,189,506.08 121,536.88 7331,542.19 487,374.81 487,374.81 7800 41,458,044.79 20,432,704.20 8,559,789.66 6,923,680.79 2,331,542.19 487,374.81 487,374.81 7900 101,872,411.86 46,847,627.17 58,561,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.43 58,61,303.44 32,214.79 6,270.81 32,270.3 9100 22,352,027.41 5,348,151.88 1,470.713 1,122,363.00 6,270.81 32,270.3 704,561.12 704,561.12 704,561.12 704,561.12 704,561.12 704,561.12 704,561.12 704,561.12 756,701.117 756,701.117 756,701.117 756,701.117 756,701.112 756,701.112 756,701.112 756,701.112 756,701.112 756,701.112 756,701.12 <t< td=""><td>Fiscal Services</td><td>7500</td><td>7,799,798.10</td><td>2,512,853.49</td><td>499,012.78</td><td></td><td>42,380.52</td><td>4.995.01</td><td>3.078.238.14</td><td>13.937.278.04</td></t<>	Fiscal Services	7500	7,799,798.10	2,512,853.49	499,012.78		42,380.52	4.995.01	3.078.238.14	13.937.278.04
7100 $29,032,262.53$ $8,121,621.54$ $12,189,506.06$ $121,556.88$ $= 457,374.81$ $477,374.81$ 7800 $41,458,044.79$ $20,432,704.20$ $8,559,789.66$ $6,223,680.79$ $2,331,542.19$ $= 457,371.37$ 7900 $101,872,431.86$ $4,5847,627.17$ $8,556,203.43$ $5,8613,146.08$ $661,377.77$ $143,197.61$ $33,271,27$ 8100 $50,760,751.33$ $17,987,015.68$ $11,720,115.50$ $1,378,758.69$ $1,122,363.00$ $6,270.81$ $33,271,27$ 9100 $22,352,027.41$ $5,348,151.88$ $10,447.73$ $2,147.79$ $82,370.91$ $800,226.01$ 9100 $22,352,027.41$ $5,348,151.88$ $10,447.73$ $2,2,147.79$ $82,370.91$ $800,226.01$ 9100 $22,352,027.41$ $5,348,151.88$ $10,447.73$ $1,419,057.72$ $82,370.91$ $800,226.01$ 9100 $22,352,027.41$ $5,348,151.88$ $10,447.73$ $1,419,057.72$ $82,370.91$ $800,226.01$ 9100 $22,352,027.41$ $5,348,151.88$ $10,447.73$ $82,370.91$ $800,226.01$ 9100 $22,352,027.41$ $5,348,151.86$ $1,447.73$ $82,370.91$ $800,226.01$ 9100 $22,352,027.41$ $5,348,156,166$ $1,427,160,166$ $1,809,934,77$ $1,161,160,166$ 9100 $1,120$ $1,120,120,166$ $1,120,120,166$ $1,14,173$ $1,141,12,51$ $1,141,160,166$ $8,30,445,94$ 910 $1,120$ $1,120,120,14$ $35,982,725,12$ $6,1,181,12,1606,370,416,1696,30,416,1661,26,160,166<$	Food Services	7600								
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Central Services	1700	29,032,262.53	8,121,621.54	12,189,506.08	121,536.88			487.374.81	49.952 301.84
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Pupil Transportation Services	7800	41,458,044.79	20,432,704.20	8,559,789.66	6,923,680.79	2,321,542.19			79.695.761.63
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Operation of Plant	7900	101,872,431.86	46,847,627.17	58,561,203.43	58,613,146.08	681,377.77	143,197.61		266,718,983.92
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Maintenance of Plant	8100	50,760,751.33	17,987,015.68	11,720,115.50	1,378,758.69	1,122,363.00	6,270.81	32,271.27	83,007,546.28
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	Administrative Technology Services	8200	819,035.01	249,597.97	1,312,553.93		22,147.79			2,403,334.70
1420 1,879,934.77 9300 1,879,934.77 9100 1,930 110 1,930 120 1,13 130 1,482,821,810.92 521,301,290.74 355,982,725.12 67,181,312.51 50,427,181.90 20,445,94 2,	Community Services	9100	22,352,027.41	5,348,151.88	164,447.73		1,419,057.72	82,370.91	800,226.01	30,166,281.66
9300 104.561.12 104.561.12 104.561.12 104.561.12 106.18 106.11 106.11 106.11 106.18 106.18 106.18 106.11 106.13 106.13 106.13 106.13 106.13 106.13 106.13 106.13 106.13 106.13 106.13 106.13	Capital Outlay: Pacilities Acquisition and Construction	7420						1.879.934.77		1.879.934.77
10 10 10 10 111 111	Other Capital Outlay	9300						704,561.12		704.561.12
T20 [1] [1] [1] [1] [1] [1] [1] [1] [1] [1] [1] [2] [2] [2] [3] <th[3]< th=""> <th[3]< th=""> <th[3]< th=""></th[3]<></th[3]<></th[3]<>	Debt Service: (Function 9200) Redemption of Principal	710							756.780.16	756.780.16
1,482,821,810.92 521,301,290.74 355,982,725.12 67,181,312.51 50,427,181.90 5,871,607.89 8,390,445.94 2, 111111111111111111111111111111111111	Interest	720							632,011.17	632,011.17
	Total Expenditures		1,482,821,810.92	521,301,290.74	355,982,725.12	67,181,312.51	50,427,181.90		8,390,445.94	2,491,976,375.02
	Excess (Deficiency) of Revenues Over Expenditures									(63,798,743.24)

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

Exhibit K-1 DOE Page 3 District Page 58 Fund 100

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For the Fiscal Teal Ended June 50, 2011		Fund 100
	Account	
	Number	
OTHER FINANCING SOURCES (USES)		
Proceeds from Loans/Leases	3720	102,443.55
Sales of Capital Assets	3730	129,666.29
Loss Recoveries	3740	1,660.50
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	153,544,847.81
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	153,544,847.81
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	·
Total Transfers Out	9700	
Total Other Financing Sources (Uses)		153,778,618.15
Net Change In Fund Balance		89,979,874.91
Fund Balance, July 1, 2010	2800	131,732,325.51
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	8,580,003.12
Restricted Fund Balance	2720	8,408,687.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	33,815,086.00
Unassigned Fund Balance	2750	170,908,424.30
Fund Balance, June 30, 2011	2700	221,712,200.42

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - FOOD SERVICES For the Fiscal Year Ended June 30, 2011

Exhibit K-2 DOE Page 4 District Page 59 **Fund 410**

	Account	
	Number	
REVENUES		
Federal Through State and Local:		
School Lunch Reimbursement	3261	85,818,301.08
School Breakfast Reimbursement	3262	20,673,704.64
After School Snack Reimbursement	3263	1,916,624.42
Child Care Food Program	3264	
USDA Donated Foods	3265	7,908,814.88
Cash in Lieu of Donated Foods	3266	169,474.48
Summer Food Service Program	3267	692,965.46
Fresh Fruit and Vegetable Program	3268	936,274.04
Other Food Service Revenues	3269	4,184.00
Federal Through Local	3280	389,352.29
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	118,509,695.29
State:		
School Breakfast Supplement	3337	830,524.00
School Lunch Supplement	3338	1,306,235.00
Other Miscellaneous State Revenues	3399	24,839.00
Total State	3300	2,161,598.00
Local:		
Interest on Investments	3431	12,073.94
Gain on Sale Of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	341.00
Gifts, Grants and Bequests	3440	
Student Lunches	3451	11,608,021.15
Student Breakfasts	3452	·····
Adult Breakfasts/Lunches	3453	1,088,317.00
Student and Adult a la Carte	3454	12,103,006.90
Student Snacks	3455	
Other Food Sales	3456	4,847,852.57
Other Miscellaneous Local Sources	3495	1,665.62
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	29,661,278.18
Total Revenues	3000	150,332,571.47

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - FOOD SERVICES (Continued) Exhibit K-2 DOE Page 5 District Page 60 Fund 410

	·
For the Fiscal Year Ended June 30, 2011	

For the Fiscal Year Ended June 30, 2011		Fund 410
	Account	
	Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	39,977,170.06
Employee Benefits	200	22,457,845.09
Purchased Services	300	4,321,696.24
Energy Services	400	5,348,540.66
Materials and Supplies	500	67,027,653.03
Capital Outlay	600	325,762.02
Other Expenses	700	2,915,347.29
Other Capital Outlay (Function 9300)	600	894,123.37
Total Expenditures		143,268,137.76
Excess (Deficiency) of Revenues Over Expenditures		7,064,433.71
OTHER FINANCING SOURCES (USES)		
Proceeds from Loans/Leases	3720	
Proceeds from Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	<u> </u>
Total Transfers In	3600	
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	· · · · · · · · · · · · · · · · · · ·
To Enterprise Funds	990	
Total Transfers Out	9700	
Total Other Financing Sources (Uses)		
Net Change in Fund Balance		7,064,433.71
Fund Balance, July 1, 2010	2800	7,978,825.33
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	3,722,881.56
Restricted Fund Balance	2720	11,320,377.48
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2011	2700	15,043,259.04

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2011

Exhibit K-3 DOE Page 6 District Page 61 **Fund 420**

		1 unu 4#0
	Account	
	Number	
REVENUES		
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	21,137,780.62
Total Federal Direct	3100	21,137,780.62
Federal Through State and Local:		
Vocational Education Acts	3201	5,758,256.75
Medicaid	3202	
Workforce Investment Act	3220	74,325.10
Math and Science Partnerships, Title II Part B	3226	17,329,358.30
Drug Free Schools	3227	217,945.85
Individuals with Disabilities Education Act	3230	75,229,527.43
Elementary and Secondary Education Act, Title I	3240	121,414,962.10
Adult General Education	3251	5,834,154.16
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	
Federal Through Local	3280	1,047,377.06
Cuban and Haitian Refugee Program	3291	······
Eng Language Acq Enhancement & Achievement, Title III	3293	8,571,495.11
Miscellaneous Federal Through State	3299	10,012,572.92
Total Federal Through State and Local	3200	245,489,974.78
State:		
Other Miscellaneous State Revenue	3399	
Total State	3300	
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	2,279,596.92
Sale of Junk	3493	· · · · · · · · · · · · · · · · · · ·
Other Miscellaneous Local Sources	3495	3,385,834.82
Refund of Prior Year's Expenditures	3497	
Total Local	3400	5,665,431.74
Total Revenues	3000	272,293,187.14

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DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS (Continued) For the Fiscal Year Ended June 30, 2011	Y HANGES II	N FUND BALANCE - 5	PECIAL REVENUE	FUND - OTHER FEDI	IRAL PROGRAMS (C	ontinued)			Exhibit K3 DOE Page 7 District Page 62 Fund 420
		100	200	300	400	500	600	700	
	Account Number	Salaries	Bmployee Benefits	Purchased Services	Energy Services	Materials and Sucodias	Capital	Other	
EXPENDITURES						CONTRACT NUM	Cutay	rapenses	TOURS
Current: Instruction	5000	22 725.957.29	35 088 830 03	34 254 614 01	105 501	5 190 902 5	13 220 100 3		
Pupil Personnel Services	6100	19,276,169.28	6,967,054.89	495,186.48	5.253.82	711.166.60	143.061.92	10.000.00	06.006,222,181
Instructional Media Services	6200	1,209,491.61	359,162.00			339,732.69	68,164.35	A	2,200,649.65
Instruction and Curriculum Development Services	6300	17,225,791.92	5,359,999.93		24,977.66	2,268,226.95	2,241,528.36	888,735.64	30,714,909.86
Instruction Related Technology	6500	16.006,616,1	471 /0/248.04	2,089,480.89		539,529.79	29,350.76	15,022.20	12,170,312.59
School Board	7100					01.20	61.000°001		C6:810,401
General Administration	7200	34,125.00	11,220.91	1,890.00				6.498.583.31	6.545.819.22
School Administration	7300	90,730.67	23,162.94						113,893.61
Facilities Acquisition and Construction	7410			1,969.49	610.69		286,486.68		289,066.86
Fiscal Services	005/								
Central Services	1100	691.174.77	222.654.63	017 548 33		1 045 00			- 000 200 1
Pupil Transportation Services	7800	11-11-11-11-11	CO. LOOKY	4.071.614.92		134.0.42 13 700 78	3 157 56	W 050 C	1,833,323.65
Operation of Plant	7900	184,182.81	38,309.57	68.22		01.0/16/2	00.70160	M.NCK47	222 560 60
Maintenance of Plant	8100								00.000
Administrative Technology Services	8200								
Community Services	9100	1,207,113.34	410,744.63	88,180.99		68,781.73	295,925.19	7,263.00	2,078,008.88
Capital Outlay: Panilities A somicition and Construction	-								
other Capital Outlay	9300						30 138 OLL V		2 4440 0 C
Debt Service: (Function 9200)									4//8,801.00
Redemption of Principal	710	<u>UIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII</u>							
Interest	720								
Kotal Expenditures	-	139,978,087.53	50,658,096.57	44,850,301.73	30,947.71	9,750,208.15	12,871,745.18	14,153,800.27	272,293,187.14
Excess (Deliciency) of Revenues over Expenditures	_			X/////////////////////////////////////		UUUUUUUUU			
OTHER FINANCING SOURCES (USES)	0000	Totals							
Sales of Canital Assets	3730								
Toss Recoveries	UPLE								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	9670								
Total Transfere In	0606								
Transfers Outr. (Runction 0700)									
To the General Fund	910								
To Debt Service Funds	920	a a state a							
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
10 Enterprise Funds	966								
Total Iransters Out	9700								
Total Other Financing Sources (Uses)									
Iver cliange in Fund Balatice									
ruuu parauce, July 1, 2010 Adinstments to Rund Palance	7801								
	1/01								
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Fund Balance, June 30, 2011	2700								

DISTRICT SCHOOL BOARD OF MIAMI DADE 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, 2011	Y FURES, ANI FUNDS	2					Exhibit K-4 DOE Page 8 District Page 63
	Account Number	ARRA State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 414	Education Jobs Act 435	Total
REVENUES							CLUDIO L
Federal Direct: Workforce Investment Act	3170						
Community Action Programs	3180						
Reserve Officers Training Corps (ROTC)	3191						
Miscellaneous Federal Direct	3199	255,450.86	15,926.63	714,308.48			985,685.97
Total Federal Direct	3100	255,450.86	15,926.63	714,308.48			985,685.97
Federal Through State:							
Vocational Education Acts	3201						
State Fiscal Stabilization Funds – K-12	3210	115,278,660.75					115,278,660.75
State Fiscal Stabilization Funds - Workforce	3211	5,977,307.00					5,977,307.00
State Fiscal Stabilization Funds - VPK	3212						
Excellent Teaching	3213	7,698.11					7,698.11
Race to the Top	3214				2,066,586.67		2,066,586.67
Education Jobs Act	3215					72,864,375.00	72,864,375.00
Individuals with Disabilities Education Act (IDEA)	3230		27,296,477.75				27,296,477.75
Elementary and Secondary Education Act, Title I	3240		55,640,581.49				55,640,581.49
Adult General Education	3251						
Other Food Services	3269	292,087.65					292,087.65
Miscellaneous Federal Through State	3299	307,268.54	699,866.28				1,007,134.82
Total Federal Through State	3200	121,863,022.05	83,636,925.52		2,066,586.67	72,864,375.00	280,430,909.24
State:							
Other Miscellaneous State Revenue	3399						
Total State	3300						
Local:							
Interest on Investments	3431						
Gain on Sale of Investments	3432						
Net Increase (Decrease) in Fair Value of Investments	3433						
Gifts, Grants and Bequests	3440						
Other Miscellaneous Local Sources	3495						
Refund of Prior Year's Expenditures	3497						
Total Local	3400						
Total Revenues	3000	122,118,472.91	83,652,852.15	714,308.48	2,066,586.67	72,864,375.00	281,416,595.21

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Matrix 100<	Matrix 100<	$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		185,059.45		2,524.82			225,144.84
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910 310 3403616 340361	900 901 <td>9300 9300 710 720 R5A22 770 R5A22 3730 3730 3730 3740 3730 3750 3730 3750 3730 3750 3740 3750 3740 3750 3750 3750 3750 3750 3650 360</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	9300 9300 710 720 R5A22 770 R5A22 3730 3730 3730 3740 3730 3750 3730 3750 3730 3750 3740 3750 3740 3750 3750 3750 3750 3750 3650 360							
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Let or Flynatines MMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMMM	Let ore Flynatines MMM 130 100	Expenditures Expenditures 3720 3720 3730 3730 3730 3730 3730 3730 3610 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3600 3710 2710 2710	31,211,307	444,364.79		22,099.42	301,719.56	4,716,351.69	122,118,472.91
CCES (USES) 3720 3720 3720 3730 3730 3740 3610 360 3630 360 3660 360 3660 360 3660 360 3660 360 3660 360 3660 360 3660 360 3660 360 3660 360 3600 360 3600 360 3600 360 3600 360 360 360 360 360 390	CCES (USES) 3720 3720 3720 3730 3730 3740 3610 3650 3650 3650 3600 3650 3700 3650 3710 2710 2720 2720 2730 2730 2730 2740 2740	3720 3720 3730 3730 3740 3730 3740 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 3650 910 910 920 920 930 920 930 920 930 920 930 920 930 920 930 930 930 940 940 950 930 950 930 950 940 950 940 950 940 950 940 950 940 950 940 950 940 950 940 950 940 950 940 950 940 950 940 950 940 950 940 950 940 950 940							
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9	8	93							
	240 J.M.								

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHA For the Fiscal Year Ended June 30, 2011	/ URES, AND	CHANGES IN FUND	3ALANCE - SPECIA	NGES IN FUND BALANCE - SPECIAL REVENUE FUND - TARGETED ARRA STIMULUS FUNDS (Continued)	TARGETED ARRA) SUNULUS FUNDS (C	Continued)		DOE Page 10 District Page 65 Fund 432
	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlav	700 Other Expenses	Totak
EXPENDITURES Current:									
Instruction Dunil Descrined Services	5000	36,539,584.88	11,316,345.81	478,186.49		7,376,907.31	8,205,780.77	5,945.00	63,922,750.26
Instructional Media Services	6200		00-00-000	01-1006		70.70060			11.05520.41
Instruction and Curriculum Development Services	6300	1,537,659.13	420,439.27	335,027.68		191,321.34		7,321.22	2,491,768.64
Instructional Start, Iraning Services Instruction Related Technology	6500	60.417,070,6	3,420,010.24	00.100,4/2		10,772.94	81,691.58		13,372,952.27 92,464.52
School Board	7100								
General Administration School Administration	7200							1,341,264.47	1,341,264.47
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600					-		***	
Central Services Punil Transnortation Services	7800			98 115 24		1 645 00			40 760 74
Operation of Plant	1900	18,239.48	2,872.40	207.14		100.010(1			21.319.02
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Cutay. Facilities Acousition and Construction	7420								
Other Capital Outlay	9300						744,576.96		744,576.96
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest Model 10 monet demand	121	V/////////////////////////////////////	2//////////////////////////////////////	1//////////////////////////////////////		V/////////////////////////////////////		1 264 570 60	31 450 457 40
Frees (Deficiency) of Revenues over Expenditures		HT 700'700'0+				TO'07C'hoc'i			61.760/200/60
OTHER FINANCING SOURCES (USES)	_	Totals	~~~~~	~~~~~	****	X/////////////////////////////////////			
Loans	3720								
Sales of Capital Assets	3730	-							
Loss Recoveries	3740								
Transfers in:									
From General Fund	3610								
From Deor Service Funds From Canital Projects Runds	3640								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670	-							
From Enterprise Funds	3690								
Total Transfers In	3600								
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
In capital Hybrids Amon	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	66								
Total Transfers Out	9700								
Total Other Financing Sources (Uses) Net Change in Fund Releare									
Fund Balance Inly 1 2010	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Commission of Dollars and Dollars and	044								
Commuted Fund Balance	06/7								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
RUNG BRIANCE, JUNE JV, ZVIJ	7100								

Exhibit K-4 OOE Page 10 trict Page 65

100 Salaries 2,900.00 2,900.00	200 Employee Benefits 291.43 291.43	300 Purchassed Services Services 152,541.07	400 Baergy Serrvices	500 Materials and Supplies	600 Capital Outlay 417,455.22	700 Other Bxpenses 9,197132	Totals 3,191,43 9,197.32 701,919.73
Salaries Salaries 5,2900.00 5,2900.00 5,900.00 5	Banployee Benefits 291.43 291.43		Bhretgy Services	Materials and Supplies	Capital Outlay A771,455.22 A775,455.2 A775,455.2 A775,455.2 A771,455.2 A771,45		Totals 3,191,43 9,197,32 701,919.73
2,900.00 2,900.00 39,130.45	291.43 291.43				411.455.22		3,191.43 9,197.32 701,919.73
2,900.00 2,900.00 89,139,45	201.43 201.43				471.455.22 471.455.22 471.455.22	9,197.32 9,197.32	3,191.43 9,197.32 701,919.73
2,900.00 2,900.00	29143 29143				471,455.22 471,455.22 471,455.22	9,197.32	3.191.43 9,197.32 701,919.73
2,900.00 2,900.00 8,0139.45	29143 29143				471,455,22 471,455,22 471,455,22	9,197.32	3,191.43 9,197.32 701,919.73
2,900,00	291.43 21.43 12.783.99				471,455.22 471,455.22 471,455.22 471,455.22	9,197.32	3,191,43 9,197,32 701,919.73
State 1.05					471.455.22 471.455.22 471.455.22	9,197.32 9,197.32	9,197.32
					471.455.22 471.455.22 471.455.22	2£771,9	9,197.32 701,919.73
					471.455.22 471.455.22 471.455.22	9,197132	9,197.32 701,919.73
					471,455,22 471,455,22 471,455,22		£2.616 [°] 102
					471,455.22 471,455.22 471,455.22		701,019.73
					471,455.22 471,455.22 471,455.22 471,455.22		£7.010,73
	12.783.99 11.11.11.11.11.11.11.11.11.11.11.11.11.				477,455.22 477,455.22 477,455.22 477,455.22 477,455.22		701,019,73
	12.783.99				471,455,22 471,455,22 471,455,22		£7.616102
	12,783.99				471,455.22 471,455.22 471,455.22 471,455.22		2/616102
					471.455.22 471.455.22 471.455.22		701,919.73
	12,783,99				471,455.22		701,919.73
		10000000000000000000000000000000000000					
		152,541.07					
		11111111111111111111111111111111111111					
1181111111111111		152,541.07			471,455,22		
		11111111111111		11111111111111	471,455,22	_	
		152,541.07			477,455.22		
62,039.45	13,075.42		12/1///////////////////////////////////			9.197.32	714.308.48
			181111111111111				
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DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANCES IN FUND BALANCE - SPECIAL REVENUE FUND - ARRA RACE TO THE TOP (Continued) For the Fiscal Year Ended June 30, 2011	Y TURES, AND	CHANGES IN FUND	BALANCE - SPECI	AL REVENUE FUND	- ARRA RACE TO TI	HE TOP (Continued)			Exhibit K-4 DOE Page 12 District Page 67 Fund 434
	A account	100	200	300	400	500	600	200	
	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlav	Other Exnenses	Totale
EXPENDITURES									amor
Instruction	5000	2,976.42	611.48	747,472.06		5,612.20	35.609.17	-	792.781 33
Pupil Personnel Services Instructional Media Services	6100								
Instruction and Curriculum Development Services	6300			875,000.00		45,241.24	98,105.34 383.00	2,000.00	145,346.58
Instructional Staff Training Services	6400		4.71	13,798.37			00000		13,803.08
Instruction Related Technology School Board	6500								
General Administration	7200							71 808 00	00000
School Administration	7300							11,898.50	11,898.90
Facilities Acquisition and Construction	7410								
Proof Services	7500								
L'out attrace Central Services	7700	64,488,89	18.874.28	264.55		90 055 1	1 453 05		00 11 J 70
Pupil Transportation Services	7800			1,800.00		0.000	N		1.800.00
Operation of Plant	7900								
Mantenance of Plant	8100								
Addumstative recuitology Services	8200								
Capital Outlay:	2012								
Facilities Acquisition and Construction	7420			<u> </u>					
Other Capital Outlay	9300						79,462.05		79,462.05
Debt Service: (Function 9200) Redemotion of Princinal	710								
Interest	720								
Total Expenditures	2	67,465.31	19,490.47	1.638,334.98		52.384.40	21501261	73 808 90	2 DKK 58K KT
Excess (Deficiency) of Revenues over Expenditures									10.000.000.47
OTHER FINANCING SOURCES (USES)		Totals							
Proceeds from Loans/Leases	3720								
Sales of Capital Assets	3730								
Loss recoveries Transfers In-	5/40								
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								
lotal transfers in	3600								
LIAUSTERS OUT. (FULCEUDI 9/00)	010								
To Delt Central Funds	016								
To Capital Projects Funds	030								
Interfund	950								
To Permanent Punds	960								
To Internal Service Funds	970								
Total Thurstern Cust	990								
Total Other Phrancine Sources (Teas)	00/6								
A VILLA CHERT FIRMITING SOULTER (USES) Net Change in Fund Balance									
Fund Balance, July 1, 2010	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	0626								
	7170								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Fund Balance, June 30, 2011	2700								

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHA For the Fiscal Year Ended June 30, 2011	Y TURES, ANI	CHANGES IN FUND	BALANCE - SPEC	NGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)	- EDUCATION JOBS	ACT (Continued)			DOB Page 13 District Page 68 Fund 435
		100	200	300	400	500	600	700	
	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Sumplies	Capital	Other	- L d d d d d
EXPENDITURES						control dince many	Cuindy	anathor	TOTALS
Current: Instruction	5000	56.359.919.73	13.674.816.58	227 59					00 623 000
Pupil Personnel Services	6100								01.00/10000
Instructional Media Services	6200								
Instruction and Curriculum Development Services Instructional Staff Training Services	6400								
Instruction Related Technology	6500								
School Board	7100								
General Administration	7200							2,829,411.10	2,829,411.10
School Administration	7300								
Factures Acquisition and Construction Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Pupil Transportation Services	7800								
Operation of Plant	2900								
Maintenance of Plant	8100								
Community Services	0100								
Capital Outlay:	2017								
Facilities Acquisition and Construction	7420						777		
Other Capital Outlay	9300								
LUEDT SETVICE: (FUNCTION 9200) Redemotion of Drinoinal	012								
Interest	720								
Total Expenditures		56,359,919.73	13,674,816.58	227.59				2,829,411.10	72,864,375.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES)									
Proceeds from Loans/Leases	3720								
Sales of Capital Assets	3730								
Lucs recoveries Transfers In	04/0								
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								
Transfers Out: (Thurstian 0700)	0000								
To the General Rund	010								
To Debt Service Funds	020								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	066								
Total Transfers Uut	00/6								
Joral Other Financing Sources (Uses) Not Character Franking Sources									
Devel Delmon Table 1 2010	0000								
Adiustments to Fund Balance	2000								
Wadine Fund Release.									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Fund Balance, June 30, 2011	2700								

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

Exhibit K-5 DOE Page 14 District Page 69

MISCELLANEOUS For the Fiscal Year Ended June 30, 2011		District Page 69 FUND 490
	Account	
	Number	
REVENUES		
Federal Through Local	3280	
Interest on Investments	3431	875.07
Gain on Sale of Investments Net Increase (Decrease) in Fair Value of Investments	3432	20.00
Gifts, Grants and Bequests	3440	40,296.34
Other Miscellaneous Local Sources	3495	168,684.99
Total Revenues	3000	209,876.40
EXPENDITURES		·····
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	· · · · ·
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology School Board	<u>6500</u> 7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	43,632.72
Maintenance of Plant	8100	
Administrative Technology Services	8200	45 202 (2
Community Services	9100	45,392.63
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	390,892.00
Total Expenditures		479,917.35
Excess (Deficiency) of Revenues Over Expenditures		(270,040.95
OTHER FINANCING SOURCES (USES)		
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds From Internal Service Funds	3660	
From Enterprise Funds	3690	
Total Transfers In	3600	
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
Total Other Financing Sources (Uses)		(270.040.05
Net Change in Fund Balance	2800	(270,040.95
Fund Balance, July 1, 2010 Adjustments to Fund Balance	2800	641,568.75
Ending Fund Balance:	2071	
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	371,527.80
		512,00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	

	Account	Account Bends Brids Brids Brids	Special Act Bonds	Section 1(F.S	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Rconomic Stimulus Debt Service	USUICI FARE /0
REVENUES	Number	(210)	(220)	(230)	(240)	(250)	(290)	(299)	Totals
leral: Miscellaneous Federal Direct	3199								
Miscellaneous Federal Through State	3299								
State: CO & DS Distributed	3321								
CO & DS Writhheld for SBB/COBI Bonds	3322	13,509,947.46							13,509,947.46
Cost of assume Science Bonds Interest on Undistributed CO&DS	3324								
B/COBI Bond Interest	3326	1,954.61							1.954.61
Racing Commission Funds	3341								
ier Miscelläriebus State Kevenue Jotal State Sources	3300	13.511.902.07							12 511 002 02
Jocal:									0.706'116'61
District Interest and Sinking Taxes	3412					71,682,406.64			71,682,406.64
ocal Sates 1 aX "ax Redemntions	3418								
r as recently used Pawnents in Lieu of Taxes	3422								
ess Fees	3423								
Interest on Investments	3431					75,351.63	1,567,486.78	16.83	1,642,855.24
on Sale of investments	3432								
Increase (Decrease) in Fair Value of Investments	3433					1,788.00	306.00		2,094.00
On to, Crianto, and Dequests Miscrellaneous Toral Remonence	2440								
outerroom access and vertices	3496								
Refunds of Prior Year Expenditures	3497								
Total Local Sources	3400					71,759,546.27	1,567,792.78	16.83	73,327,355.8
Total Revenues	3000	13,511,902.07				71,759,546.27	1,567,792.78	16.83	86,839,257.9
EXPENDITURES (Function 9200)		000 000 0							
Acutatipuon or criticapai	120	3,785,000.00				51,355,000.00	90,462,945.28	1 001 100 10	151,602,945.2
Dues and Fees	730	22,581.31				CT'070'00'71	2.345.305.35		7 367 826 4
ellaneous Expenses	190						932,360.45		932,360.45
Fotal Expenditures		13,738,922.81				64,017,828.15	210,099,045.07	1,987,109.09	289,842,905.
Excess (Deliciency) of Revenues Over Expenditures	-+	(227,020.74)				7,741,718.12	(208,531,252.29)		(203,003,647.
OLITER F INAMALING SOURCES (USES) Sale of Bonds	3710								
remium on Sale of Bonds	3791								
eeds of Refunding Bonds/Certificates of Participation	3715	1,440,000.00					276,715,000.00		278,155,000.00
Premium on Refunding Bonds/Certificates of Participation	3792	229,486.60					8,249,263.65	-	8,478,750.2
eeds of Certificates of Participation	3750								
uum on Certificates of Participation	3793								
seds of Forward Supply Contract	3760								
Payments to Refunded Bond Escrow Agent (Function 9299)	760	(1,674,824.44)	e a ser anno 1990 ann an Arran			a a a a a a a a a a a a a a a a a a a	(282,618,958.30)		(284,293,782.74)
ounts on Sale of Bonds (Function 9299)	168								
Discounts on Actument Bonds (Autorion 2299) Discounts on Certificates of Participation (Function 9299)	892								
sters. In:									
From General Fund	3610								
From Capital Projects Funds	3630						210,668,739.55	1,987,092.26	212,655,831.81
trom spectal revenue runcs Interfind	3640								
om Permanent Funds	3660								
From Internal Service Funds	3670								
om Enterprise Funds	3690								
Total Transfers In	3600						210,668,739.55	1,987,092.26	212,655,831.81
II answers Out. (Tutkuou 7700) To General Fund	910								
To Capital Projects Funds	930								
Special Revenue Funds	940								
	00%								
htternal Service Funds	970								
. Enterprise Funds	066								
Lotal Transfers Out	00/5	10 100 21							
a Unter rutateing sources (Uses) Change in Fund Balances		(497.25.64)				774171812	213,014,044.90 A A82 702 61	1,981,092.20	214,995,199.52
d Balances, July 1, 2010	2800	2,355,076.61				45.795.308.02	33.179.428.85		81.329.813.4
Adjustments to Fund Balances	2891								
Ending Fund Balance:									
Norspendable Fund Balance	2710								
Restricted Fund Balance	2720	2,122,718.03				53,537,026.14	37,662,221.46		93,321,965.63
Committed Fund Salance	2730								
Threedoned Bund Polymon	0+/7								
massioned Fund raising	2750								

		Capital Outlay	Special Act Bonds	Section 1011.14/1011.15 F.S.	Public Education Capital	District
	Account Number	Bond Issues (COBI) (310)	(Racetrack) (320)	Loans (330)	Outlay (PECO) (340)	Bonds (350)
REVENUES						~
Federal: Miscellaneous Federal Direct	3199					
Missellaneous Federal Through State	3299					
State: CO&DS Distributed	1025					
Interest on Undistributed CO&DS	3325					
SBE/COBI Bond Interest	3326					
Racing Commission Funds	3341					
Public Education Capital Outlay (PECO)	3391				14,895,330.00	
Classtooms First Program	3392					
School Infrastructure Thrift Program	3393					
	3394					
Class Size Reduction/Canital Funds	3395					
Charter School Capital Outlay Funding	3397				13.633.241.00	
Other Miscellaneous State Revenue	3399			-		
Total State Sources	3300				28,528,571.00	
Local: District Local Canital Turrovement Tax	3413					
Local Sales Tax	3418				-	
Tax Redemptions	3421					
Interest on Investments	3431	1,474.15		52,777.74	416.00	15,978.28
Gain on Sale of Investments	3432					
Net increase (Decrease) in Fair Value of investments	3433	00.19		1,868.00		411.00
Ollis, Olanes, and Dequests Miscellaneous Local Sources	3440					
Impact Fees	3496					
Total Local Sources	3400	1,535.15		54,645.74	416.00	16,389.28
Total Revenues	3000	1,535.15		54,645.74	28,528,987.00	16,389.28
EXPENDITURES (Function 7400)					5	
LAURALY DOOKS	010			13,701.81		67,988.45
Ruildings and Fixed Fouriement	630	584.83		C1.261,04 C1.27 757 0.0	00 868	2,245,21
Furniture, Fixtures and Equipment	640	302.80		4.294.793.36	00.040	591 639 77
Motor Vehicles (Including Buses)	650			3,637.60		379,065,25
Land	660			13,214.82		
Improvements Other than Buildings	670	236.38		1,353,821.81		59,330.50
Remodeling and Renovations	680	91,910.17		5,752,107.17	1,489,121.00	1,007,728.61
Computer Software	690			153,061.30		85,409.77
Debt Service (Function 9200) Redemnition of Drincinal	710					
Interest	720					
Dues and Fees	730	5,640.61				
Miscellaneous Expenses	790					
Total Expenditures		98,674.79		15,933,287.04	1,489,949.00	3,140,113.28
Excess (Deficiency) of Revenues Over Expenditures		(97,139.64)		(15,878,641.30)	27,039,038.00	(3, 123, 724.00)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN For the Fiscal Year Ended June 30, 2011							,
	Account Number	Capital Outlay and Debt Service Funds (360)	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	ARRA Economic Stimulus Capital Projects (399)	Totals
REVENUES							
Pederal: Missellaneous Federal Direct	3100						
Miscellaneous Federal Through State	3299						
State: CO&DS Distributed	3321	1 392 387 00					1 302 387 00
Interest on Undistributed CO&DS	3325	162,650.83					162.650.83
SBE/COBI Bond Interest	3326						
Racing Commission Funds	3341						
Public Education Capital Outlay (PECO)	3391						14,895,330.00
Classrooms First Program	3392						
School Infrastructure Thrift Program	3393						
Effort Index Grant	3394						
Structt Schools Strail County Assistance Program	3395						
Class 5126 Neutriou Capital Funds	22070						10 110 011 01
Other Missellaneous State Devenue	1200						13,033,241.00
Total State Sources	3300	1.555.037.83					30.083.608.83
Local:							20.000
District Local Capital Improvement Tax	3413		289,617,899.63				289,617,899.63
Local Sates 1ax Tax Redernations	3410						
Interest on Investments	3431	3.054.04	614.282.50		246.336.96	306.404.71	1.240.724.38
Gain on Sale of Investments	3432						
Net Increase (Decrease) in Fair Value of Investments	3433	65.00	5,741.50		(644.11)	208.50	7,710.89
Gifts, Grants, and Bequests	3440						
Other Miscellaneous Local Sources	3495				1,059,032.50		1,059,032.50
Impact Fees	3496				7,078,369.51		7,078,369.51
1 otal Local Sources	3400	3,119.04	290,237,923.63		8,383,094.86	306,613.21	299,003,736.91
I otal Revenues Evonemonymentiones (F	3000	1,306,126,87	290,237,923.63		8,383,094.86	306,613.21	329,087,345.74
EXTENDIURES (FUNCTION /400) Library Books	610	1,260.45	325,833.97		929,510.99	79,766.24	1,478,061.91
Audio-Visual Materials (Non-consumable)	620	821.48	102,706.06		619,981.95	167,966.21	940,217.36
Buildings and Fixed Equipment	630	47,254.95	5,946,253.55		19,890,266.16	28,692,750.18	59,767,096.11
Furniture, Fixtures and Equipment	640	24,466.62	5,083,086.88		13,309,967.61	5,310,395.99	28,614,653.03
Motor Vehicles (Including Buses)	650	404.14	17,721.81		24,231.65	25,575.21	450,635.66
Land	660		19,378.85		4,912.51	2,265.53	39,771.71
Improvements Other than Buildings	6/0	9,355.49	3,740,758.91		3,699,428.78	2,119,027.46	10,981,959.33
AVELINGUALING ALLA AVELINA ALLOLDS	000	06'T/6'0T+'T	2 028 063 14		11 205 088 00	96 120 340	15 140 010 65
Deht Service (Function 0200)		07.004.1	+T'CDZ'OCO'C		06.000 c, c c c, t t	07'TCC'6C+	C0.7T0,041,C1
Redemption of Principal	710						
Interest	720						
Dues and Fees	730	7,384.47	167,810.92		94,000.00		274,836.00
Miscellaneous Expenses	790						
Total Expenditures		1,517,177.82	36,291,172.27		80,760,344.15	62,203,641.25	201,434,359.60
Excess (Deficiency) of Revenues Over Expenditures		40,979.05	253,946,751.36		(72,377,249.29)	(61, 897, 028.04)	127,652,986.14

OTHER FINANCING SOURCES (USES) Sale of Bonds Premium on Sale of Bonds Proceeds of Refunding Bonds Proceeds from Loans/Leases Sales of Capital Assets Loss Recoveries	-			Section	Public Education	
OTHER FINANCING SOURCES (USES) Sale of Bonds Premium on Sale of Bonds Proceeds of Refunding Bonds Proceeds from Loans/Leases Sales of Capital Assets Loss Recoveries		Capital Outlay	Special Act Bonds	1011.14/1011.15 F.S.	Capital	District
OTHER FINANCING SOURCES (USES) Sale of Bonds Premium on Sale of Bonds Proceeds of Refunding Bonds Prenvium on Refunding Bonds Proceeds from Loans Leases Sales of Capital Assets Loss Recoveries	Number	Bond Issues (COBI) (310)	(Racetrack) (320)	Loans (330)	Outlay (PECO)	Bonds (350)
Sale of Bonds Premium on Sale of Bonds Proceeds of Refunding Bonds Prentium on Refunding Bonds Proceeds from Loans/Leases Sales of Capital Assets Loss Recoveries		(222)	(222)	(acc)	(0+c)	(Acc)
Premium on Sale of Bonds Proceeds of Refunding Bonds Premium on Refunding Bonds Proceeds from Loans/Leases Sales of Capital Assets Loss Recoveries	3710	640,000.00				
Proceeds of Refunding Bonds Premium on Refunding Bonds Proceeds from Loans/Leases Sales of Capital Assets Loss Recoveries	3791	57,343.20				
Premiumon Refunding Bonds Proceeds from Loans/Leases Sales of Capital Assets Loss Recoveries	3715					
Proceeds from Loans/Leases Sales of Capital Assets Loss Recoveries	3792					
Sales of Capital Assets Loss Recoveries	3720					
Loss Recoveries	3730					
	3740					
Proceeds of Certificates of Participation	3750					
Premium on Certificates of Participation	3793					
Proceeds of Forward Supply Contract	3760					
Proceeds from Special Facilities Construction Advance	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Discounts on Sale of Bonds (Function 9299)	891					
Discounts on Refunding Bonds (Function 9299)	892					
Discounts on Certificates of Participation (Function 9299)	893					
Transfers In:						
From General Fund	3610					
From Debt Service Funds	3620					
From Special Revenue Funds	3640					
Interfund	3650					
From Permanent Funds	3660					
From Internal Service Funds	3670					
From Enterprise Funds	3690					
Total Transfers In	3600					
Transfers Out: (Function 9700)						
To General Fund	910				(27,039,038.00)	
To Debt Service Funds	920					
10 Special Kevenue Funds	940					
Laterlund m - b	950					
	960					
To Internal Service Funds	970					
TO LARGE PLANES	0466					
Total Other Bingnoine Somras (Teac)	34	00 010 000			(21,059,058.00)	
Not Charles to The J To J		07.545(140			(21,039,038.00)	
Net Change In Fund Balances		600,203.56		(15, 878, 641.30)		(3, 123, 724.00)
Fund Balances, July 1, 2010	2800	888,028.24		36,969,567.10		11,834,790.36
Adjustments to Fund Balances	2891					
Ending Fund Balance:						
Nonspendable Fund Balance	2710					
Restricted Fund Balance	2720	1,488,231.80		21,090,925.80		8,711,066.36
Committed Fund Balance	2730					
Assigned Fund Balance	2740					
Unassigned Fund Balance	2750					
Total Fund Balances, June 30, 2011	2700	1,488,231.80		21,090,925.80		8.711.066.36

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DISTRICT SCHOOL BOARD OF MIAMIDADE COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN For the Fiscal Year Ended June 30, 2011	ES AND CHAI	NGES IN FUND BALAN	FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)	ECTS FUNDS (Con	inued)		Exhibit K-7 DOE Page 17 District Page 72a
	Account	Capital Outlay and Debt Service Funds	Capital Improvement Section 1011.71(2) F.S.	Voted Capital Improvement	Other Capital Projects	ARRA Economic Stimulus Capital Projects	
	Number	(360)	(370)	(380)	(390)	(399)	Totals
OTHER FINANCING SOURCES (USES) Sale of Bonds	3710						
Premium on Sale of Bonds	3791						640,000.00
Proceeds of Refunding Bonds	3715						07,545,20
Premium on Refunding Bonds	3792						
Proceeds from Loans Leases	3720						
Sales of Capital Assets	3730				3,520,101.00		3.520.101.00
Loss Recoveries	3740						
Proceeds of Certificates of Participation	3750				24,480,000.00		24,480,000.00
Premium on Certificates of Participation	3793						
Proceeds of Forward Supply Contract	3760						
Proceeds from Special Facilities Construction Advance	3770						
Payments to Refunded Bond Escrow Agent (Function 9299)	760						
Discounts on Sale of Bonds (Function 9299)	891						
Discounts on Refunding Bonds (Function 9299)	892						
Discounts on Certificates of Participation (Function 9299)	893						
Transfers In:							
From General Fund	3610						
From Debt Service Funds	3620						
From Special Revenue Funds	3640						
Interfund	3650						
From Permanent Funds	3660						
From Internal Service Funds	3670						
From Enterprise Funds	3690						
Total Transfers In	3600						
Transfers Out: (Function 9700)							
To General Fund	910		(126, 505, 809.81)				(153, 544, 847. 81)
IO DEDI SETVICE FUNDS	920		(188,127,526.27)		(24,350,614.34)	(177,691.20)	(212,655,831.81)
10 opecial Kevenue funds	940						
To Demonstration	050						
TO Internal Carries Funds	000						
To Enternies Funds	000						
To tail Transfers Out	0400		100 222 222 VOV		(14 2 ED 214 24)		
Total Other Financino Sources (Ilses)	22.1		(314 623 236 08)		(+C++TO,0000-1-2)	(07.160,111)	(20.610,002,000)
Not Change in Frend Delance		10 040 01	(00.000,000,000)		3,049,450.00	(1//,091.20)	(337,503,235.42)
Net Cliange In Fund Balances		c0.979,04	(60,686,584.72)		(68,727,762.63)	(62,074,719.24)	(209, 850, 249.28)
Fund Balances, July 1, 2010	2800	2,237,054.67	126,349,810.27		151,529,618.57	162,757,658.06	492,566,527.27
Adjustments to Fund Balances	2891						
Ending Fund Balance:							
Nonspendable Fund Balance	2710		20,301,452.74				20,301,452.74
Restricted Fund Balance	2720	2,278,033.72	45,361,772.81		74,051,820.15	100,682,938.82	222,374,565.50
Committed Fund Balance	2730						
Assigned Fund Balance	2740				8,750,035.79		8,750,035.79
Unassigned Fund Balance	2750						
Total Fund Balances, June 30, 2011	2700	2,278,033.72	65,663,225.55		82,801,855.94	100,682,938.82	282,716,277.99

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND

Exhibit K-8 DOE Page 18 District Page 73

Retirement of Principal710Interest720Total Expenditures720Excess (Deficiency) of Revenues Over Expenditures900OTHER FINANCING SOURCES (USES)3730Sales of Capital Assets3730Loss Recoveries3740Transfers In900From General Fund3610From Debt Service Funds3630From Special Revenue Funds3640From Special Revenue Funds3660From Internal Service Funds3660Total Transfers In3600Transfers Out910To Debt Service Funds920To Lobet Service Funds930To Special Revenue Funds930To Debt Service Funds920Total Transfers In3600Transfers Out910To Debt Service Funds920To Capital Projects Funds920To Capital Projects Funds920To Special Revenue Funds940To Internal Service Funds970To Enterprise Funds990Total Transfers Out9700Total Transfers Out	For the Fiscal Year Ended June 30, 2011		FUND 000
REVENUES 100 Paderal Through State and Local 3200 State Sources 3300 Colad Sources 3400 Colad Sources 3400 Total Revenues 1 EXPENDITURES 1 Current: 5000 Instructional Media Services 6200 Instructional Curriculum Development Services 6300 Instruction and Curriculum Development Services 6400 School Hoard 7100 General Administration 7200 School Hoard 7100 Fiscal Services 7500 Contral Services 7600 Operation of Plant 8100 Administrative Technology Services 8200 Administrative Technology Services 9200 Corrunnity Services 9100 Capital Outlay 9300 Debt Service (Function 200) 1 Retirement of Principal 710 Interest 3740 Dass Recoveries 3740 Sales of Capital Aseets 3730 Lass Recover		Account	
Pederal Direct 3100 Pederal Through State and Local 3200 State Sources 3300 Load Sources 3400 Total Revenues — EXPENDTURES — Current: — Instruction 5000 Instruction Media Services 6100 Instruction Media Services 6200 Instruction Media Services 6300 Instruction Media Services 6400 Instruction Media Services 6400 Instruction Related Technology 6501 School Administration 7200 Central Administration 7200 Pacifities Acquisition and Construction 7410 Pipal Transportation Services 7500 Operation of Plant 7900 Maintennoro of Plant 7900 Administrative Technology Services 8200 Community Services 9100 Copiral Oudly: — Pacifities Acquisition and Construction 7420 Other Capiral Oudly: — Pacifities Acquisition and Construction 7420 Other Capiral Oudly: — Pacifities Acquisition and Construction 7420 Differ Capiral Oudly: — Pacifities Acquisiti		Number	
Federal Through State and Local 3200 State Sources 3300 Local Sources 3400 Total Revenues		2100	
State Sources 3400 Local Sources 3400 Ioal Revenues			
Local Sources 3400 Total Revenues			
Total Revenues Image: Contrast: EXPENDITURES 5000 Current: 5000 Instructional Services 6100 Instruction and Curiculum Development Services 6300 Instruction Raited Training Services 6400 Instruction Raited Technology 6500 School Doard 7100 General Administration 7200 School Administration 7300 Facilities Acquisition and Construction 7410 Fiscal Services 7500 Central Services 7500 Operation of Plant 7900 Maintenance of Plant 8100 Administrative Technology Services 8200 Community Services 9200 Capital Outay: 7420 Coher Capital Outay 9300 Debt Service: (Function 9200) 7420 Setticement of Principal 710 Interest 720 Total Expenditures 720 Debt Service: (Function 9200) 7420 Sets of Capital Assets 3730 Loss Recoveries 3740 Transfers In <td></td> <td></td> <td></td>			
Current: 5000 Instruction 5000 Instruction Services 6100 Instruction and Curriculum Development Services 6300 Instruction and Curriculum Development Services 6400 Instruction Related Technology 6500 School Jonard 7100 General Administration 7200 School Administration 7300 Facilities Acquisition and Construction 7300 Pupil Transportation Services 7500 Control Service 750 Control Service 7	Total Revenues		
Instruction5000Pupil Personnel Services6100Instruction and Curriculum Development Services6300Instruction Related Technology6500School Board7100General Administration7200School Administration and Construction7410Fiscal Services7500Central Administration and Construction7410Fiscal Services7500Central Administration and Construction7400Operation of Plant7000Administrative Technology Services8200Commanity Services9100Capital Outlay9300Debt Service (Function 9200)742Resilities Acquisition and Construction7420Other Capital Outlay9300Debt Service (Function 9200)710Retirement of Principal710Interest720Total Expenditures720Excess (Deficiency) of Revenues Over Expenditures7300Sales of Capital Assets3730Loss Recoveries3740Transfers In740From Capital Projects Funds3640From Capital Projects Funds3640From Enterprise Funds3640From Enterprise Funds3640From Enterprise Funds3640From Enterprise Funds3640Transfers In3600Transfers In3600Transfers Out (Paucion 9700)70To General Fund910To Dobt Service Funds920To Capital Projects Funds <td>EXPENDITURES</td> <td></td> <td></td>	EXPENDITURES		
Pupil Personnel Services 6100 Instructional Media Services 6200 Instructional Curriculum Development Services 6300 Instruction Related Technology 6500 School Board 7100 General Administration 7200 School Administration 7300 School Administration 7300 School Administration 7300 Central Services 7500 Central Services 7700 Operation of Plant 7900 Maintenance of Plant 7900 Maintenance of Plant 8100 Administrative Technology Services 8200 Community Services 9100 Capital Outlay: 720 Relitiens Acquisition and Construction 7420 Other Capital Outlay 9300 Debt Service: (Function 9200) 710 Retirement of Principal 710 Interest 720 OTHER FINANCING SOURCES (USES) 730 Sales of Capital Assets 3730 Loss Recoveries 3740 Transfers In 740 From Debt Se	Current:		
Instructional Media Services 6200 Instructional Staff Training Services 6400 Instruction Related Technology 6500 School Board 71100 General Administration 7200 School Administration 7300 Pacifities Acquisition and Construction 7411 Fiscal Services 7500 Central Services 7700 Pupil Transportation Services 7800 Operation of Plant 7900 Maintenance of Plant 8100 Administrative Technology Services 8200 Community Services 9100 Capital Outlay 9300 Debt Service: (Fountion 9200) Pacilities Acquisition and Construction Retirement of Principal 710 Interest 720 Total Expenditures 20 Excess (Deficiency) of Revenues Over Expenditures 3730 Loss Recoveries 3740 Transfers In 7700 From Ceneral Fund 3610 From Debt Service: Funds 3620 From Capital Projocts Punds			
Instruction and Curriculum Development Services 6300 Instruction Staff Training Services 6400 Instruction Related Technology 6500 School Board 7100 General Administration 7200 School Administration 7300 Facilities Acquisition and Construction 7410 Fiscal Services 7700 Central Services 7700 Operation of Plant 7900 Maintenance of Plant 8100 Administrative Technology Services 8200 Community Services 9100 Capital Outlay: 710 Pacifities Acquisition and Construction 7420 Other Capital Outlay 9300 Debt Service: (Function 9200) 710 Retirement of Principal 710 Interest 720 Total Expenditures 720 Total Expenditures 720 Cottral Expenditures 7300 Loss Recoveries 3740 Transfers In 3610 From Depti Service Funds 3640 From Depti Service Funds 3660 <td< td=""><td></td><td></td><td></td></td<>			
Instructional Staff Training Services 6400 Instruction Related Technology 6500 School Board 7100 General Administration 7200 School Administration 7300 Facilities Acquisition and Construction 7410 Fiscal Services 7500 Central Services 7700 Pupil Transportation Services 7700 Operation of Plant 7900 Maintenance of Plant 7900 Community Services 8200 Community Services 9100 Community Service (Function 9200) Externee 10 Fincipal 710 Interest 720 Community Service 10 Co			···· ·
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School Board7100General Administration7200School Administration7300Facilities Acquisition and Construction7410Fiscal Services7500Central Services7700Pupil Transportation Services7800Operation of Plant7900Maintenance of Plant8100Administrative Technology Services8200Commmity Services9100Capital Ouday:7420Facilities Acquisition and Construction7420Other Capital Ouday:720Facilities Acquisition and Construction7420Other Capital Ouday:720Facilities Acquisition and Construction7420Other Capital Ouday:720Facilities Acquisition and Construction7420Other Capital Outay:720Facilities Acquisition and Construction7420Other Capital Outay:720Facilities Construction7420Other Capital Outay:720Total Expenditures720Excess (Deficiency) of Revenues Over Expenditures730Loss Recoveries3740Transfers In740From Dept Service Funds3640From Capital Projects Funds3640From Internal Service Funds3660Total Transfers In3600Total Transfers In3600To Debt Service Funds940To Debt Service Funds940To Debt Service Funds940To Deptica Frunds940To Deptica Fru			
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School Administration7300Pacilities Acquisition and Construction7410Fiscal Services7500Central Services7700Pupil Transportation Services7800Operation of Plant7900Maintenance of Plant8100Administrative Technology Services8200Community Services9100Capital Outlay:9100Pacifities Acquisition and Construction7420Other Capital Outlay:9300Debt Service: (Function 9200)710Retirement of Principal710Interest720Total Expenditures720Excess (Deficiency) of Revenues Over Expenditures730Loss Recoveries3740Transfers In710From Ceneral Fund3610From Ceneral Fund3620From Capital Assets3630From Specia Reveme Funds3640From Internal Service Funds3660Transfers In3660From Enterprise Funds3660Transfers Out (Punction 9700)70To Capital Projects Funds920To Capital Projects Funds9300To Debt Service Funds920To Capital Revence Funds940To Duck Service Funds920To Total Transfers Out9700To Capital Projects Funds920To Capital Projects Funds920To Capital Projects Funds920To Capital Projects Funds920To Enterprise Funds920To Duck			
Fiscal Services7500Central Services7700Pupil Transportation Services7700Operation of Plant7900Maintenance of Plant8100Administrative Technology Services8200Community Services9100Capital Outlay:7420Facilities Acquisition and Construction7420Other Capital Outlay9300Debt Service: (Function 9200)710Retirement of Principal710Interest720Total Expenditures720Ottler Sources (Uses)3730Sales of Capital Assets3730Loss Recoveries3740Transfors In3610From Capital Projects Funds3640From Capital Projects Funds3640From Capital Projects Funds3640From Special Revenue Funds3640From Enterprise Funds3640From Enterprise Funds3640Transfors In3600Transfors Out (Function 9700)910To General Fund910To General Fund910To Debt Service Funds920To Capital Projects Funds930To General Fund910To To Total Transfers In3600Transfers Out (Function 9700)970Total Transfers Out970Total Transfers Out970Total Transfers Out970Total Transfers Out970Total Transfers Out970Total Transfers Out970Total Transfers O			
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Pupil Transportation Services 7800 Operation of Plant 7900 Maintenance of Plant 8100 Administrative Technology Services 8200 Community Services 9100 Capital Outlay: 7420 Pacilities Acquisition and Construction 7420 Other Capital Outlay 9300 Debt Service: (Function 9200) 710 Retirement of Principal 710 Interest 720 Total Expenditures 200 Excess (Deficiency) of Revenues Over Expenditures 200 OTHER FINANCING SOURCES (USES) 3730 Sales of Capital Assets 3740 Transfers In 770 From Capital Projects Funds 3640 From Capital Revenue Funds 3640 From Internal Service Funds 36600 Transfers In 3600 Transfers In 3600 Transfers In 3600 Transfers In 3600 Transfers In 3640 From Linterprise Funds 3640 To General Fund 910 To General Fund <t< td=""><td></td><td>7500</td><td></td></t<>		75 00	
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	Fund Balance, June 30, 2011	2700	

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OPERATING REVENUES Charges for Stervices Charges for Sales Premium Revenue Premium Revenue Total Operating Revenue	Account	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Consortium Programs	Other Internal Service	Ē
Charges for Services Charges for Sales Othernium Revenue Other anting Revenue Total Operating Revenues	INUIDEL	(11/)	(77 /)	(ct /)	(417)	(cr /)	(16/)	(16/)	Iotals
- Clarges for sales Other Operating Revenue Total Operating Revenues	3481							an a ang ang ang ang ang ang ang ang ang	
T remain reveaue Other Operating Revenue Total Operating Revenues	3482	224 70K 070 14							11 010 JUL 166
Total Operating Revenues	3489	201.222 50							201,220,876.14
		334,498,100.64							334,498,100.64
OPERATING EXPENSES (Function 9900)			-						
Salaries	100	133,227.29							133,227.29
Employee Benefits	200	34,138.39							34,138.39
Purchased Services	300	249,202.27							249,202.27
Hinergy Services	00 1								
Canital Outlav	600						-		
Other Expenses	700	338,808,491.90						a a constant a constant a constant a constant a constant a constant a constant a constant a constant a constant	338,808,491.90
Depreciation	780								
Total Operating Expenses		339,225,059.85							339,225,059.85
Operating Income (Loss)		(4,726,959.21)							(4,726,959.21)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	9,273.27							9,273.27
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433	114.00							114.00
Gifts, Grants and Bequests	3440			-					
Miscellaneous Local Sources	5495								
LUSS NECUVELIES Gain on Dismostion of Assats	3780						-	-	
Tuterest Rynemse (Runction 9000)	720								
Miscellaneous Expense (Punction 9900)	790							a a a chiang and a data a sa	
Loss on Disposition of Assets (Function 9900)	810							a and a second and a second and a second and a second and a second and a second and a second and a second and a	
Total Nonoperating Revenues (Expenses)		9,387.27					an a farada na sara da a da Kadada — na da ali ali anda da da ana ana ana ana ana ana ana		9,387.27
Income (Loss) Before Operating Transfers		(4,717,571.94)							(4,717,571.94)
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630				-			, , , , , , , , , , , , , , , , , , ,	
From Special Kevenue Funds	3640								
Intertund Deem Demonset Frinds	9020								
From Patemrice Funds	3690								
Total Transfers In	3600								
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
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Adjustments to Net Assets	2896	100-001671261							(20:001671261)
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Exhibit K-10

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

Exhibit K-11 DOE Page 21 District Page 76 Fund 891

June 30, 2011					Fund 891
	Account	Balance	Additions	Deductions	Balance
	Number	July 1, 2010			June 30, 2011
ASSETS					
Cash	1110	5,229,270.94	86,436,292.56	83,642,240.38	8,023,323.12
Investments	1160	17,349,068.37	5,469,209.35	7,999,789.22	14,818,488.50
Accounts Receivable, Net	1130				
Interest Receivable	1170	33,119.80	33,849.69	33,119.80	33,849.69
Due From Other Funds:					
Budgetary Funds	1141	43,654.75	1,482.50	43,654.75	1,482.50
Inventory	1150				
Due from Other Agencies	1220				
Total Assets		22,655,113.86	91,940,834.10	91,718,804.15	22,877,143.81
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120	41,793.86	64,067.25	41,793.86	64,067.25
Due to Budgetary Funds	2161	3,890,444.75	3,942,479.07	3,890,444.75	3,942,479.07
Due to Other Agencies	2230				
Internal Accounts Payable	2290	18,722,875.25	87,934,287.78	87,786,565.54	18,870,597.49
Total Liabilities		22,655,113.86	91,940,834.10	91,718,804.15	22,877,143.81

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2011	Y			Exhibit K-12 DOE Page 22 District Page 77 Fund 601
	-	Governmental Activities	Business-type Activities	
	Account	Total Balance	Total Balance	
	Number	June 30, 2011 [1]	June 30, 2011 [1]	Total
Notes Payable	2310			
Obligations Under Capital Leases	2315	125,212,155.11		125,212,155.11
Bonds Payable	2320	290,997,639.32		290,997,639.32
Liability for Compensated Absences	2330	274,740,469.97		274,740,469.97
Certificates of Participation Payable	2340	2,937,352,768.66		2,937,352,768.66
Estimated Liability for Long-term Claims	2350	121,588,580.78		121,588,580.78
Other Post-employment Benefits Obligation	2360	19,171,305.00		19,171,305.00
Estimated PECO Advance Payable	2370			
Other Long-term Liabilities	2380	23,702,863.00		23,702,863.00
Total Long-term Liabilities		3,792,765,781.84		3,792,765,781.84

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

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DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY SCHEDULE OF CATEGORICAL PROGRAMS	REPORT OF EXPENDITURES AND AVAILABLE FUNDS	For the Fiscal Year Ended June 30, 2011

Exhibit K-13

REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fiscal Year Ended June 30, 2011	S						DOE Page 23 District Page 78
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [4]	Expenditures	Flexibility [5]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2010	To DOE	2010-11	2010-11	2010-11	June 30, 2011
Class Size Reduction/Operating Funds (3355)	94740			385,892,292.00	385,892,292.00		
Class Size Reduction/Capital Funds (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800			12,663,541.00	1,489,555.23	10,868,009.00	305,976.77
Excellent Teaching (3363/3213) [1]	90570			2,535,050.52	2,535,050.52		
Florida Teachers Lead Program (FEFP Earmark)	97580	57,557.33		4,406,827.00	4,436,794.06		27,590.27
Instructional Materials (FEFP Earmark) [2]	90880			25,886,922.00	22,032,153.47	3,363,344.34	491,424.19
Library Media (FEFP Earmark) [2]	90881			1,548,450.00		1,548,450.00	
Preschool Projects (3372)	97950						
Public School Technology (3375)	90320						
Safe Schools (FEFP Earmark) [3]	90803			10,007,815.00	10,007,815.00		
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040			15,950,879.00	15,920,057.06		30,821.94
Supplemental Academic Instruction (FEFP Earmark)	91280			117,656,882.00	117,656,882.00		
Teacher Recruitment and Retention (3362)	93460						
Teacher Training (3376)	91290						
Pupil Transportation (FEFP Earmark)	90830			25,378,154.00	25,378,154.00		
Voluntary Prekindergarten - School Year Program (3371)	96440			10,758,050.80	10,758,050.80		
Voluntary Prekindergarten - Summer Program (3371)	96441	9,053.23		63,656.05	57,534.32		15,174.96

Combine both general fund and ARRA funds revenue for Excellent Teaching categorical program.

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

Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."

[1] [2] [3] [1]

Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation. Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2011						Exhibit K-14 DOE Page 24 District Page 79
	Sub- Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITORES:						
Natural Gas	410	274,870.42	421,478.40			696,348.82
Bottled Gas	420	369,620.38	263,424.00			633,044.38
Electricity	430	57,280,692.35	4,478,208.06	26,231.48		61,785,131.89
Heating Oil	440	84,543.72	105,369.60			189,913.32
Total		58,009,726.87	5,268,480.06	26,231.48		63,304,438.41
ENERGY EXPENDITURES FOR PUPIL						
TRANSPORTATION:						
Gasoline	450	79,409.84				79,409.84
Diesel	460	6,672,769.59				6,672,769.59
Oil & Grease	540	171,501.36				171.501.36
Total		6,923,680.79				6,923,680.79
	Sub-	General Fund	Special Revenue Other Federal Programs	Special Revenue Federal Economic Stimulus Programs	Capital Projects Funds	
HADDED FOR DATE AND AND AND AND AND AND AND AND AND AND	Object	100	420	430	3XX	Total
EXFEMULTURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: Buses	651					
EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS:						
Audio Visual Materials	621	99,934.44	746,873.42	338,317.99		1,185,125.85
	Sub-	General Fund	Special Revenue Food Services	Special Revenue Other Federal Programs	Special Revenue Federal Economic Stimulus Programs	
	Object	100	410	420 Č	430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311					

		Special Revenue
	Sub-	Food Services
	Object .	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	4,114,268.51
Purchased food to include commodities	570	55,873,706.71

312 391

Subrecipient awards greater than \$25,000

Subrecipient awards up to \$25,000 Subrecipient awards greater than \$25,000

392

LAMI DADE JECT EXPE	COUNTY	S			Exhibit K-14 DOE Page 25
For the Fiscal Year Ended June 30, 2011					District Page 80
	Sub-	General Fund	Special Revenue Other Federal Programs	Special Revenue Federal Economic Stimulus Programs	
	Object	100	420	430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	685,773,891.15	42,719,832.12	78,290,935.12	806,784,658.39
Basic Programs 101, 102, and 103 (Function 5100)	140				
Basic Programs 101, 102, and 103 (Function 5100)	750	15,268,120.34	834,532.10	1,298,267.95	17,400,920.39
Total Basic Program Salaries		701,042,011.49	43,554,364.22	79,589,203.07	824,185,578.78
Other Programs 130 (ESOL) (Function 5100)	120	17,356,832.41			17,356,832.41
Other Programs 130 (ESOL) (Function 5100)	140				
Other Programs 130 (ESOL) (Function 5100)	750	73,335.50			73,335.50
Total Other Program Salaries		17,430,167.91			17,430,167.91
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	173,313,372.29	4,726,577.78	5,839,100.02	183,879,050.09
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	2,159,801.97	134,702.50	24,860.52	2,319,364.99
Total ESE Program Salaries		175,473,174.26	4,861,280.28	5,863,960.54	186,198,415.08
Career Program 300 (Function 5300)	120	34,432,491.46	144,253.64		34,576,745.10
Career Program 300 (Function 5300)	140				
Career Program 300 (Function 5300)	750	371,096.50	10,995.00		382,091.50
Total Career Program Salaries		34,803,587.96	155,248.64		34,958,836.60
				• • •	

	A.,				
				Special Revenue Federal	
			Special Revenue Other	Economic Stimulus	
	Sub-	General Fund	Federal Programs	Programs	
Textbooks (used for classroom instruction)	Object	100	420	430	Total
Textbooks (Function 5000)	520	23,205,650.57	1,347,215.45	89,763.03	24,642,629.05

ESE 348

SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fiscal Year Ended June 30, 2011	RUCTION AN	D OTHER DAT	A COLLECTION					District Page 81 Fund 100
CATEGORICAL FLEXIBLE SPENDING -	Account	Safe	Pupil	Supplemental Academic	Comprehensive K-12	Instructional	Instructional Materials	
GENEKAL FUND:	Number	Schools	Iransportation	Instruction	Reading	Matenals	Library Media	Totals
EXPENDITURES								
Instruction:								
Basic Instruction	5100				10,868,009.00	3,363,344.34	1,548,450.00	15,779,803.34
Exceptional Instruction	5200							
Career Instruction	5300							
Adult Instruction	5400							
Prekindergarten	5500							
Other Instruction	5900							
Total Flevible Snending Instructional Exnenditures	2000				10 868 009 00	75 775 E	1 548 450 00	15 779 803 34

LIFELONG LEARNING:	Account	
(Lifelong Learning Expenditures are used in federal reporting)	Number	Amount
Expenditures:		
General Fund	5900	1,668,132.00
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total:	5900	1,668,132.00

MEDICAID EXPENDITURE REPORT	Unexpended	Earnings	Expenditures	Unexpended
Medicaid Expenditures are used in federal reporting	July 1, 2010	2010-2011	2010-2011	June 30, 2011
Earnings, Expenditures, and Carryforward Amounts:	315,243.08	11,410,458.87	11,118,052.52	607,649.43
Expenditure Program or Activity:				
Exceptional Student Education				1,107,821.87
Other: Please limit explanation to 100 characters.			- - -	
Instructional Support				10,010,230.65
	-			

ESE 348

Exhibit K-14 DOF Page 26

SCHEDULE 3				SCHOOL	SCHOOL PROGRAM CC	COST REPORT	_			άu	EXHIBIT K-15 DOE Page 27
EW030 INITIAL-002-1	11		* TSOq *		PC-3/4 RE	REPORT			08/30/1	Dist 1 10:	ct Page 82 PAGE- 1
FUWD- 1 SCHL- 0000 INITIAL											
PROGRAM CATEGORY NBR		BENEFITS	PURCHASED SERVICES	DIRECT MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL	DISTRICT INDIRECT	TOTAL
K-3 BASIC 101 4-8 BASIC 102 9-12 BASIC 103	$\begin{array}{c} 156583365\\ 214866340\\ 137198340\end{array}$	54493414 74776784 47747128	3153808 5628105 3481209	6799179 9001742 5325471	294393 397309 355534	234999 404778 436723	221559160 305075061 194544406	93939661 130317852 90210995	315498822 435392914 284755401	14418043 18390980 11874354	329916866 453783894 296629755
BASIC EDUCATION	508648045	177017327	12263122	21126393	1047236	1076501	721178628	314468509	1035647138	44683377	1080330515
ESOL STUDENTS 130	141300285	49174668	2856149	5715448	261484	241009	199549045	79482585	279031630	12220300	291251930
ESOL STUDENTS	141300285	49174668	2856149	5715448	261484	241009	199549045	79482585	279031630	12220300	291251930
K-3 BASIC WITH 111 4-8 BASIC WITH 112 9-12 BASIC WIT 113 ESE MATRIX LEV 254 ESE MATRIX LEV 255	79559316 114542052 75879707 18876630 5477065	27685092 39855820 26389214 6564392 1905326	5665906 6389243 4701499 2652414 758812	3175712 4534294 2682034 540490 116075	133017 195511 181842 30117 7654	109319 191869 240946 26281 4927	116328364 165708792 110075244 28690326 8269861	43101964 63840576 41253962 9440818 2284579	159430329 229549369 151329206 38131145 10554441	6578915 9132000 5679519 1360479 374219	166009244 238681369 157008726 39491625 10928660
EXCEPTIONAL CHI	294334771	102399846	20167876	11048606	548144	573344	429072589	159921902	588994491	23125133	612119625
VOCATIONAL 6-1 300	25951777	9031616	417359	732182	45334	50039	36228309	13380169	49608479	1687897	51296376
7 - 12 JOB PREP	25951777	9031616	417359	732182	45334	50039	36228309	13380169	49608479	1687897	51296376
CONTINUING WOR 341	9115	2573	2455	70	14	9	14237	12774	27011	718	27730
CONTINUING WORK	9115	2573	2455	70	14	9	14237	12774	27011	718	27730
AGRISCIENCE AN 351 BUSINESS EDUCA 352 FAMILY AND CON 353 HEALTH SCIENCE 354 INDUGTRIAL 355 MARKFING (D13 355	49696 1295653 697916 4343482 7915476	15325 369835 202923 1328512 2405420	1295 53021 15689 424306 618975	426 9877 5013 26148 49282	82 1975 997 5270 9760	39 938 3509 4634	66865 1731301 926049 6130222 11003549	51545 1124075 649682 4550250 7790030	118410 2855376 1575732 10680473 18793580	4104 98524 49753 262794 486696	122515 2953901 1625486 10943268 19280277
	46358 10711	13491 1692	1292 616	402 201	82 39	1421 18	63047 13279	47488 7731	110536 21011	4099 1956	114636 22967
POST SECONDARY	14359295	4337200	1115196	91352	18208	13063	19934316	14220803	34155120	907931	35063051
HEALTH SCIENCE 364											
APPLIED TECHNIC											
CLASSROOM INST 371 ON THE JOB TRA 372			820000 819980				820000 819980		820000 819980		820000 819980
APPRENTICESHIP			1639980				1639980		1639980		1639980
LITERACY/ADULT 401 ADULT HIGH SCH 402 GED PREPARATOR 403 ESOL VOCATIONAL PRE 405 OTHER ADULT GE 405	5104491 7876378 791525 14431525 14431553 454098 2565054	817655 1191531 124554 2197668 69962 647295	235813 254357 21517 389403 38109 64133	48250 83935 6437 128000 3591 20185	9308 15436 1287 24765 698 4078	9651 29278 4471 52823 331 20413	6225170 9450917 949795 17224213 566791 3321159	5274129 6801120 729578 13366623 508420 1429278	11499300 16252037 1679373 30590837 1075212 4750437	464337 769703 64249 1244083 34836 203398	11963637 17021741 1743622 31834920 1110048 4953835
ADULT GENERAL E	31223101	5048667	1003334	290399	55574	116970	37738048	28109149	65847198	2780608	68627806

SCHEDULE 3				SCH	SCHOOL PROGRAM COST REPORT	OST REPORT				EXHI	
EW030 INITIAL-002-11	L-002-11		TSOG *	*	PC-3/4 RE	REPORT			08/30/11	Distric 10:23	tt Page 82a PAGE- 2
FUND- 1 SCHL- 0000 INITIAL	NITIAL										
PROGRAM CATEGORY	M NBR SALARIES	I I I	PURCHASED PURCHASED BENEFITS SERVICES	PURCHASED MATERIAL PURCHASED MATERIAL SERVICES SUPPLIES	TL L OTHER S EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
TOTAL FOR FEFP	FP 1015826392	392 347011900	1900 3946547	175 39004453	3 1975997	2070934	1445355155 6	609595894 2054	2054951049	85405967 2140	2140357017
FOOD SERVICE TRANSPORTATION	NO							75507712		3347307	
DISTRICT	INDIRECT COSTS ARE		FUNCTIONALLY I	DISTRIBUTED AS	AS REPORTED	BELOW.					
6100 PUP 6200 INS' 6300 INS' 6400 INS'	PUPIL PERSONNEL INSTRUCTIONAL MEDIA INSTR & CURR DEVLPMNT INSTR STAFF TRAINING	Ч	3238348 7100 793739 7200 11278369 7400 898213 7500		BOARD OF EDUCATION GENERAL ADMINISTRATIO FACILITIES ACQ-CONSTR FISCAL SERVICES	6515260 6361417 14068984	7700 CENTRA 7900 OPERAT 8100 MAINTE 8200 ADMIN. 6500 INSTR.	CENTRAL SERVICES OPERATION OF PLANT MAINTENANCE OF PLANT ADMIN. TECH. SERVICES INSTR. TECH. SERVICES	νυ	18631440 13497171 9145187 977832	
RECREAT & ENRTCHMMT	Отнек	NON-PGM	RECONCILIA COMMUNITY SERVICE	ATION TO AN DEBT SERVICE	TION TO ANNUAL FINANCIAL REPORT- DEBT FEDERAL CHARTER SERVICE INDIRECT SCHOOLS	LAL REPORT CHARTER SCHOOLS	TOTAL	AFR R MAFR R	ROUNDING /	ī / ļī	
	17019076	2584496	30166282	1388791		221605674	2491976356			18	

SCHEDULE	~	ר
	TILLERCO	

SCHOOL PROGRAM COST REPORT

PC-3/4 REPORT

* POST *

EW030 INITIAL-002-11

FUND- 4 SCHL- 0000 INITIAL

SCHL- 0000 INITIAL				- DIRECT							
PROGRAM CATEGORY NBR	SALARIES	BENEFITS	PURCHASED MATERIAL SERVICES SUPPLIES	MATERIAL SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
K-3 BASIC 101 4-8 BASIC 102 9-12 BASIC 103	16734622 21046805 14308957	5492978 6908411 4696777	6489254 7724231 4407902	1193935 1359353 636633		1231571 1677636 804068	31142362 38716437 24854339	8837633 11001925 10573530	39979995 49718363 35427869	2108966 2652600 1634351	42088962 52370963 37062221
BASIC EDUCATION	52090386	17098167	18621388	3189922		3713275	94713140	30413088	125126229	6395918	131522147
ESOL STUDENTS 130	12313485	4041782	5376785	928899		1066694	23727647	7969070	31696718	1806605	33503324
ESOL STUDENTS	12313485	4041782	5376785	928899		1066694	23727647	7969070	31696718	1806605	33503324
K-3 BASIC WITH 111 4-8 BASIC WITH 112 9-12 BASIC WIT 113 ESE MATRIX LEV 254 ESE MATRIX LEV 255	5643729 9138457 9718264 3308142 1472390	1852499 2999610 3189926 1085865 483297	669380 940275 587869 139647 38441	119804 172950 108263 32589 16451		383570 538237 336900 79993 22040	8668984 13789531 13941224 4646239 2032622	3602828 6153117 7152036 2989709 1161773	12271813 19942649 21093261 7635948 3194396	738006 1035551 648169 153905 42405	13009820 20978200 21741430 7789854 3236802
EXCEPTIONAL CHI	29280984	9611200	2375614	450059		1360742	43078602	21059466	64138068	2618039	66756108
VOCATIONAL 6-1 300	10361	3401					13763	3846343	3860107	407412	4267520
12 JOB PREP	10361	3401					13763	3846343	3860107	407412	4267520
CONTINUING WOR 341	202	66	15	149	95	63	594	ß	599	4	604
CONFINUING WORK	202	66	15	149	96	63	594	υ	599	4	604
AGRISCIENCE AN 351 BUSINESS EDUCA 352 FAMILY AND CON 353 HEALTH SCIENCE 354 HEALTH SCIENCE 354 UNDUSTRIAL 355	5487 59892 52287 160070 253906	1801 19659 17162 52541 83342	90 2178 1099 5805 10752	1319 32088 12013 53095 96220	919 28175 11372 52934 84943	362 8686 4386 23169 42909	9979 150680 98323 347617 572074	29 708 357 1888 3498	10009 151388 98680 349505 575572	26 639 322 1704 3157	10035 152028 99003 351210 578729
MARKETING (DIS 356 PUBLIC SERVICE 357 OTHER CTE 359	5094 2805	1672 920	90 43	1551 941	899 1326	361 172	9669 6210	29 14	9698 6224	26 12	9725 6236
POST SECONDARY	539545	177100	20060	197230	180570	80047	1194554	6525	1201080	5890	1206970
HEALTH SCIENCE 364											
APPLIED TECHNIC											
CLASSROOM INST 371 ON THE JOB TRA 372											
APPRENTICESHIP											
LITERACY/ADULT 401 ADULT HIGH SCH 402 GED PREPARATOR 403 ESOL VOCATIONAL PRE 405 OTHER ADULT GE 409	1045030 632189 74117 1638589 61904 138822	343021 207510 24328 537851 20319 45567	10255 17003 1419 27285 4493	114688 186605 18253 362724 8981 52766	96797 106452 13623 269571 11578 27043	40920 67858 5662 108870 3071 17930	1650713 1217619 137404 2944893 106626 286623	3335 5532 461 8875 250 1461	1654049 1223151 137866 2953768 2953768 2953768 288085	3011 4993 416 8011 226 1319	1657060 1228145 138282 2961779 107102 289404
ADULT GENERAL E	3590654	1178598	61226	744020	525065	244314	6343880	19917	6363797	17977	6381775

SCHEDULE 3				SCHOO	SCHOOL PROGRAM COST REPORT	ST REPORT					EXHIBIT K-15 DOE Page 27c
EW030 INITIAL-002-11	Ę		* POST *		PC-3/4 REPORT	PORT			08/30/11	4	PAGE- 411
FUND- 4 SCHL- 0000 INITIAL											
NBR	SALARIES	BENEFITS	PU	PURCHASED MATERIAL SERVICES SUPPLIES	OTHER	CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
	97825621	32110316	26455091	5510281	705732	6465138	169072183	63314417	232386601	11251850	243638451
							, i	138914426 3921586		3459627	
IRE(CT COSTS A	RE FUNCTION	VALLY DIS7	FRIBUTED A	DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.	BELOW.					
ERS' CU CU	6100 PUFIL PERSONNEL 6200 INSTRUCTIONAL MEDIA 6300 INSTR & CURR DEVLPMNT 6400 INSTR STAFF TRAINING	1042119 614706 T 7608985 1983458	7100 7200 7400 7500	7100 BOARD OF EDUCATION 7200 GENERAL ADMINISTRA 7400 FACILITIES ACQ-CON 7500 FISCAL SERVICES	BOARD OF EDUCATION GENERAL ADMINISTRATIO FACILITIES ACQ-CONSTR FISCAL SERVICES	2579	7700 CENTRAL SERVICES 7900 OPERATION OF PLAI 8100 MAINTENANCE OF PI 8200 ADMIN. TECH. SER 6500 INSTR. TECH. SER	CENTRAL SERVICES OPERATION OF PLANT MAINTENANCE OF PLANT ADMIN. TECH. SERVICES INSTR. TECH. SERVICES	CES PLANT F PLANT SERVICES SERVICES		
OTI	NON OTHER CAP	RECONCI NON-PGM COMMUNITY CAPITAL SERVICE	RECONCILIATI MMUNITY SERVICE S	ION TO ANN DEBT SERVICE	RECONCILIATION TO ANNUAL FINANCIAL REPORT- COMMUNITY DEBT FEDERAL CHARTER SERVICE SERVICE INDIRECT SCHOOLS	AL REPORT CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	AFR ROUNDING / TOTAL DIFFERENCE	CE /	
6811383		2778861 207	2078009		6498583	7940383	416041310	416041242	242	- 89	

LE 3 INITIAL-002-11		*	SCHOOL POST *	SCHOOL PROGRAM COST REPORT PC-3/4 REPORT	M COST REPORT REPORT			08/30/11	Dist 10:2	EXHIBIT K-15 DOE Page 27d District Page 82d 10:23 PAGF- 819
					FORT			08/20		-1 20 1
	SALARIES	ENEFITS	DIRECT - PURCHASED MATERIAL SERVICES SUPPLIES	OTHER EXPENSES	 CAPITAL OUŢLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	TOTAL
	4299605 5367765 2964125	1979796 2471641 1364861				6279402 7839407 4328986	10600857 17363073 11452145	16880259 25202480 15781131	4309 5590 3609	16884569 25208070 15784740
	12631495	5816300				18447795	39416076	57863872	13508	57877380
1.1	3731305	1718117				5449423	9323087	14772511	3699	14776210
(*)	3731305	1718117				5449423	9323087	14772511	3699	14776210
· · · · ·	2678907 2972072 1405129 1399803 640138	1233530 1368520 647006 644553 294758				3912437 4340593 2052135 2044357 934897	4780031 8399639 5193713 836854 64255	8692468 12740232 7245849 2881211 999153	1974 2776 1686 384 94	8694442 12743008 7247536 2881596 999247
5	9096051	4188369				13284421	19274494	32558915	6916	32565831
	419761	193283				613045	1663769	2276814	514	2277329
	419761	193283				613045	1663769	2276814	514	2277329
	ω	4				12	1417	1429		1430
	ω	4				12	1417	1429		1430
	50 1725 3357 7956 158553 14175	23 794 1546 3663 73007 6527				74 2519 4903 11619 231561 231561 5 20703	4357 144138 88348 434087 953400 386 15260	4431 146658 93252 445706 1184961 392 35964	1 25 13 147	4432 446683 93265 445784 1185109 3392 35964
	185823	85564				271387	1639978	1911366	265	1911632
-	162919 1225694 16930 523528 18218 26002	75017 564383 7796 241063 8389 11973				237937 1790078 24727 764592 26608 37975	872468 1590454 70933 1538783 60556 485896	1110405 3380532 95660 2303375 87164 523872	116 183 12 250 10 47	1110522 3380716 95672 2303626 87175 523920
Ч	1973294	908623				2881918	4619092	7501010	622	7501633
8	28037741	12910263				40948004	75937916	116885920	25527	116911448

EXHIBIT K-15 DOE Page 27e District Page 82e	23 PAGE- 820		r TOTAL	10					
Dis	/11 10:23		DISTRICT INDIRECT	22976			CE / -	21	
	08/30/11		SCHOOL COST			r ANT ICES ICES	ROUNDING /		
			SCHOOL INDIRECT			CENTRAL SERVICES OPERATION OF PLANT MAINTENANCE OF PLANT ADMIN. TECH. SERVICES INSTR. TECH. SERVICES	AFR TOTAL	122118473	
			TOTAL DIRECT			7700 CENTRAL 7900 OPERATIC 8100 MAINTENA 8200 ADMIN. 7 6500 INSTR. 7	TOTAL REPORTED	122118455	
т керокт	ORT		CAPITAL OUTLAY		BELOW.		NL REPORT- CHARTER SCHOOLS		
SCHOOL PROGRAM COST REPORT	PC-3/4 REPORT		OTHER EXPENSES		REPORTED	NUCATION IINISTRATIO ACQ-CONSTR VICES	-FECONCILLIATION TO ANNUAL FINANCIAL REPORT- OMMUNITY DEBT FEDERAL CHARTER SERVICE SERVICE INDIRECT SCHOOLS	4716352	
SCHO	*		PURCHASED MATERIAL SERVICES SUPPLIES		FUNCTIONALLY DISTRIBUTED AS	BOARD OF EDUCATION GENERAL ADMINISTRATIO FACILITIES ACQ-CONSTR FISCAL SERVICES	ATION TO ANN DEBT SERVICE		
	* POST		PURCHASED PURCHASED BENEFITS SERVICES		NCTIONALLY D	33 7100 7200 7400 25493 7500	RECONCILI COMMUNITY SERVICE	227090	
			SALARIES BEN		JSTS ARE FU	L MEDIA EVLPMNT AINING	NON-PGM CAPITAL	240588	
	INTTAL-002-11	ITTAL		N	DISTRICT INDIRECT COSTS ARE	PUPIL PERSONNEL INSTRUCTIONAL MEDIA INSTR & CURR DEVLPMNT INSTR STAFF TRAINING	OTHER		
SCHEDULE 3	EW030 INITIAL	FUND- 5 SCHL- 0000 INITIAL	PROGRAM CATEGORY NBR	FOOD SERVICE TRANSPORTATION	DISTRICT	6100 PUPI 6200 INST 6300 INST 6400 INST	 RECREAT & ENRICHMNT		

SCHEDULE 3				SCHOO.	SCHOOL PROGRAM COST REPORT	ST REPORT				E Distri	EXHIBIT K-15 DOE Page 27f District Page 82f
EW030 INITIAL-002-11	-1		* TSOG *		PC-3/4 REI	REPORT			08/30/11	τ· -	PAGE-1187
FUND- 6 SCHL- 0000 INITIAL	Ļ										
OGRAM -			PURCHASED	1	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY NBR	R SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
K-3 BASIC 101 4-8 BASIC 102 9-12 BASIC 103	1 4765233 2 4168171 3 10725580	1474672 1291034 3322103	63920 80359 53673	1294595 1639642 1122338	1054 1317 860	1415855 1787960 1213015	9015331 8968486 16437572	2487181 3790916 3021346	11502513 12759403 19458919	119702 149586 98922	11622215 12908989 19557841
BASIC EDUCATION	19658986	6087809	197953	4056577	3232	4416831	34421390	9299444	43720835	368211	44089046
ESOL STUDENTS 130	0 3588362	1111446	56954	1139124	950	1251435	7148273	2094750	9243024	106854	9349879
ESOL STUDENTS	3588362	1111446	56954	1139124	950	1251435	7148273	2094750	9243024	106854	9349879
K-3 BASIC WITH 111 4-8 BASIC WITH 112 9-12 BASIC WIT 113 ESE MATRIX LEV 254 ESE MATRIX LEV 255	1 3958211 2 3212546 3 3176380 4 1213232 5 215575	1226002 995042 983840 375782 66771	28894 40099 24456 7300 1187	590276 828726 519242 187721 25080	473 649 386 104 19	643427 899579 558270 204695 37420	6447285 5976644 5262577 198835 346055	963813 1753781 1305809 264981 26605	7411099 7730425 6568386 2253817 372661	53760 74262 44793 12804 2188	7464860 7804687 6613180 2266621 374849
EXCEPTIONAL CHI	11775946	3647439	101939	2151047	1632	2343393	20021398	4314991	24336390	187809	24524199
VOCATIONAL 6-1 300	0 511229	158346	8175	172222	130	185614	1035718	474887	1510605	15020	1525625
7 - 12 JOB PREP	511229	158346	8175	17222	130	185614	1035718	474887	1510605	15020	1525625
ESOL 404	4										
ADULT GENERAL E											
TOTAL FOR FEFP	35534525	11005042	365022	7518971	5944	8197274	62626780	16184073	78810854	677895	79488750
FOOD SERVICE TRANSPORTATION								94387			
DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DIST	RECT COSTS	ARE FUNCTION		RIBUTED AS	RIBUTED AS REPORTED BELOW	BELOW.					
6100 PUPIL PERSONNEL 6200 INSTRUCTIONAL M 6300 INSTR & CURR DE 6400 INSTR STAFF TRA	PUPIL PERSONNEL INSTRUCTIONAL MEDIA INSTR & CURR DEVLPMNT INSTR STAFF TRAINING	4045 NT 673642 G	7100 7200 7400 7500	BOARD OF EDUCATION GENERAL ADMINISTRATIO FACILITIES ACQ-CONSTR FISCAL SERVICES	EDUCATION DMINISTRATIO IS ACQ-CONSTR RVICES		7700 CENTRAL 7900 OPERATIG 8100 MAINTENI 8200 ADMIN. 9 6500 INSTR. 9	L SERVI ION OF NANCE O TECH. TECH.	TICES PLANT OF PLANT SERVICES SERVICES	206	
RECREAT & ENRICHMNT	NOR OTHER CAI	RECONCI NON-PGM COMMUNITY CAPITAL SERVICE	LIATI S	ON TO ANNU DEBT ERVICE I	ANNUAL FINANCIAL FEDERAL C INDIRECT S	AL REPORT CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	R ROUNDING /		
19	1983874 74	744577			1341264		83652852	83652852	352		

EXHIBIT K-15 DOE Page 279	District Page 82g 0:23 PAGE-1486		TOTAL	3191	3191	3191			
	4		DISTRICT INDIRECT	3191	3191	3191			
	08/30/11		SCHOOL COST						CCES PLANT PFLANT F PLANT SERVICES SERVICES
			SCHOOL INDIRECT						CENTRAL SERVICES OPERATION OF PLANT MAINTENANCE OF PLANT ADMIN. TECH. SERVICE INSTR. TECH. SERVICE
			TOTAL DIRECT						7700 CENTRAL SERVICES 7900 OPERATION OF PLANT 8100 MAINTENANCE OF PLANT 8200 ADMIN. TECH. SERVICES 6500 INSTR. TECH. SERVICES
I REPORT	PORT		CAPITAL OUTLAY					SELOW.	
SCHOOL PROGRAM COST REPORT	PC-3/4 REPORT		OTHER EXPENSES					REPORTED I	CATION NI STRATIO CQ-CONSTR CES
SCHOOL			PURCHASED MATERIAL SERVICES SUPPLIES					DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.	7100 BOARD OF EDUCATION 7200 GENERAL ADMINISTRATIC 7400 FACILITIES ACQ-CONSTR 7500 FISCAL SERVICES
	* TSOG *		Dd S					IONALLY DI	7100 7200 7400 3191 7500
			ST BENEFITS					S ARE FUNCT	F
	2-11	AL	 NBR SALARIES	101				IRECT COSTS	PUPIL PERSONNEL INSTRUCTIONAL MEDIA INSTR & CURR DEVLPMNT INSTR STAFF TRAINING
.Е. З	EW030 INITIAL-002-11	FUND- 7 SCHL- 0000 INITIAL	OGRAM -		BASIC EDUCATION	TOTAL FOR FEFP	FOOD SERVICE TRANSPORTATION	STRICT IND:	6100 PUPIL PERSONNEL 6200 INSTRUCTIONAL M 6300 INSTR & CURR DE 6400 INSTR STAFF TRA
SCHEDULE 3	EW030	FUND- 7 SCHL- 0(PR CATEGORY	K-3 BASIC	BASIC	TOTAL	FOOD S TRANSP	IQ	61 63 64

AFR ROUNDING / TOTAL DIFFERENCE

TOTAL REPORTED

---RECONCILIATION TO ANNUAL FINANCIAL REPORT-COMMUNITY DEBT FEDERAL CHARTER SERVICE SERVICE INDIRECT SCHOOLS

NON-PGM CAPITAL

OTHER

RECREAT & ENRICHMNT 714308

714308

9197

701920

SCHEDULE 3					SCHOOL	SCHOOL PROGRAM COST REPORT	T REPORT				ΞĂ	EXHIBIT K-15 DOE Page 27h
EW030 INITIAL-002-11	11-11		*	* TSOq		PC-3/4 REPORT	ОКТ			08/30/11	Distr 10:50	PAGE-1488
FUND- 8 SCHL- 0000 INITIAL	AL											
PROGRAM CATEGORY N	 NBR SALA	SALARIES BEN	P PENEFITS	PURCHASED ML SERVICES SU	- DIRECT - MATERIAL SUPPLIES	OTHER EXPENSES	CAP ITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL	DISTRICT INDIRECT	TOTAL
4-8 BASIC 1 9-12 BASIC 1	102 103	2193	450	158851 271501	61 3996		7567 12934	166480 291075	176544 301740	343024 592816	12546 21444	355571 614261
BASIC EDUCATION		2193	450	430353	4057		20501	457556	478284	935841	33991	969833
ESOL STUDENTS 1	130			43132	26		2054	45213	47936	93150	3406	96557
ESOL STUDENTS				43132	26		2054	45213	47936	93150	3406	96557
4-8 BASIC WITH 1 9-12 BASIC WIT 1 ESE MATRIX LEV 2 ESE MATRIX LEV 2	112 113 254 255	302	62	69804 139872 16186 2695	27 623 1		3325 6663 771 128	73156 147523 16967 2826	77578 155450 17989 2996	150735 302973 34956 5822	5513 11047 1278 212	156248 314021 36234 6035
EXCEPTIONAL CHI		302	62	228558	661		10888	240472	254014	494487	18052	512539
VOCATIONAL 6-1 3	300	480	98	45427	865		2164	49036	50486	99523	3588	103111
7 - 12 JOB PREP		480	98	45427	865		2164	49036	50486	99523	3588	103111
TOTAL FOR FEFP		2975	610	747471	5611		35608	792279	830722	1623002	59038	1682041
FOOD SERVICE TRANSPORTATION									7172			
DISTRICT INDIRECT COSTS ARE	IRECT C(NCTIONA	FUNCTIONALLY DISTRIBUTED AS	BUTED AS	REPORTED BELOW	ELOW.					
6100 PUPIL PE 6200 INSTRUCT 6300 INSTR & 6400 INSTR ST	PUPIL PERSONNEL INSTRUCTIONAL MEDIA INSTR & CURR DEVLPMNT INSTR STAFF TRAINING	L MEDIA EVLPMNT AINING	45240 13797	7100 BOARD C 7200 GENERAL 7400 FACILIT 7500 FISCAL	SELE	EDUCATION DMINISTRATIO S. ACQ-CONSTR RVICES		7700 CENTRAL 7900 OPERATIG 8100 MAINTENN 8200 ADMIN. 7 6500 INSTR. 7	SERVI DN OF ANCE C FECH. FECH.	CES PLANT PF PLANT SERVICES SERVICES		
RECREAT & ENRICHMNT	OTHER	NON-PGM CAPITAL	RECONCI COMMUNITY SERVICE	NCILIATION ITY DE TCE SER	ION TO ANNUA DEBT F SERVICE IN	RECONCILIATION TO ANNUAL FINANCIAL COMMUNITY DEBT FEDERAL C SERVICE SERVICE INDIRECT S	L REPORT CHARTER SCHOOLS	TOTAL REPORTED	AFR TOTAL	L DIFFERENCE	-	
		79462				71899	226011	2066586	2066587	87		

SCHEDULE 3			SCHOC	SCHOOL PROGRAM COST	COST REPORT				ы	EXHIBIT K-15 DOE Page 27i
EW030 INITIAL-002-11	1	*	* TSOC *	PC-3/4 REP	REPORT			08/30/11	11	ct Page 82i PAGE-1492
FUND- 9 SCHL- 0000 INITIAL										
PROGRAM CATEGORY NBR	SALARIES	BENEFITS	PURCHASED MATERIAL SERVICES SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL S DIRECT IN	SCHOOL INDIRECT	SCHOOL	DISTRICT INDIRECT	TOTAL
K-3 BASIC 101 4-8 BASIC 102 9-12 BASIC 103	12380252 14614017 10751423	3003866 3545853 2608657	145			15384119 18159870 13360227		15384119 18159870 13360227		15384119 18159870 13360227
BASIC EDUCATION	37745693	9158377	145			46904216		46904216		46904216
ESOL STUDENTS 130	9889126	2399435	12			12288575		12288575		12288575
ESOL STUDENTS	9889126	2399435	12			12288575		12288575		12288575
K-3 BASIC WITH 111 4-8 BASIC WITH 112 9-12 BASIC WIT 113 ESE MATRIX LEV 254 ESE MATRIX LEV 255	1971256 3856180 2722568 12090 1512	478293 935639 660586 2933 366	6, 9			2449549 4791820 3383224 15024 1878		2449549 4791820 3383224 15024 1878		2449549 4791820 3383224 15024 1878
EXCEPTIONAL CHI	8563608	2077820	69			10641498		10641498		10641498
VOCATIONAL 6-1 300	161494	39183				200677		200677		200677
7 - 12 JOB PREP	161494	39183				200677		200677		200677
ESOL 404										
ADULT GENERAL E										
TOTAL FOR FEFP	56359922	13674817	227			70034968		70034968		70034968
FOOD SERVICE TRANSPORTATION										
DISTRICT INDIRE	INDIRECT COSTS ARE	E FUNCTIONALLY DI	STRIBUTED	AS REPORTED BELOW	SELOW.					
6100 PUPIL PERSONNEL 6200 INSTRUCTIONAL MEDIA 6300 INSTR & CURR DEVLPM 6400 INSTR STAFF TRAININ	PUPIL PERSONNEL INSTRUCTIONAL MEDIA INSTR & CURR DEVLPMNT INSTR STAFF TRAINING	_	7100 BOARD OF EDUCATION 7200 GENERAL ADMINISTRATIO 7400 FACILITIES ACQ-CONSTR 7500 FISCAL SERVICES	EDUCATION ADMINISTRATIO SS ACQ-CONSTR SRVICES		7700 CENTRAL SERV. 7900 OPERATION OF 8100 MAINTENANCE (8200 ADMIN. TECH. 6500 INSTR. TECH.	5,0	CES PLANT P. PLANT SERVICES SERVICES		
RECREAT & ENRICHMNT OT		CO	LIATION TO DEBT SERVICI	ANNUAL FINANCIAL REPORT FEDERAL CHARTER INDIRECT SCHOOLS	AL REPORT CHARTER SCHOOLS	TOTAL REPORTED	AFR AFR TOTAL	L DIFFERENCE	 CE	
				2829411		72864379	72864375	75	4 -	

EW031 INITIAL-003-11

COST AS A PERCENTAGE OF REVENUE REVENUE FILE BASED ON SURVEY S 1, 2, 3, & 4E

SCHL- 0000 INITIAL ADJUSTED DISTRICT AGGREGATE - ADDS TRANSPORTATION AND FOOD SERVICE(STATE SUPPLEMENT AND TRANSFER ONLY).

%OF REVENUE FEFP TOTAL FTE DIR SCL TOT ADJUSTED PER TO CST CST CST REVENUE FTE STAFF	85 126 132 261,367,032 6,477 15.76 87 129 135 351,968,917 6,089 17.95 72 111 116 269,262,208 5,634 19.57	82 123 128 882,598,157 6,064 17.68	93 136 141 213,577,213 7,335 14.35	93 136 141 213,577,213 7,335 14.35	104 147 153 111,597,170 10,216 10.87 90 129 135 183,178 822 8,285 13.82 82 117 121 134,063,054 7,713 15.63 92 123 128 31,322,856 19,943 6.27 138 178 8,985,734 39,243 3.18	92 130 135 466,147,636 9,033 12.82	85 122 126 42,691,206 5,954 22.47	85 122 126 42,691,206 5,954 22.47	*		* * * * * * *		* *		* * * * * *		90 133 138 1,605,014,212 7,253 15.22
TOTAL PROGRAM COSTS	343,956,849 474,382,812 311,237,620	1,129,577,282	302,140,175	302,140,175	170,417,330 245,545,861 162,581,940 40,019,124 11,001,707	630,565,964	53,679,650	53,679,650	27,700	27,700	122,487 2,953,718 1,625,319 10,943,145 19,260,064 114,592 22,937	35,062,262	820,000 819,980	1,639,980	11,963,350 17,021,483 1,743,366 31,834,647 1,109,938 4,953,575	68,626,359	2,221,319,373
TOTAL SCHOOL COSTS	328,959,620 455,142,068 298,760,014	1,082,861,704]	289,471,585	289,471,585	163,657,316 237,090,327 156,672,500 38,637,839 10,624,820	606,682,804	51,893,550	51,893,550	26,991	26,991	118,393 2,855,267 1,575,631 10,680,394 18,793,454 110,509 20,992	34,154,640	820,000 819,980	1,639,980	11,499,115 16,251,872 1,679,213 30,590,666 1,075,150 4,750,277	65,846,293	2,132,577,547 2
TOTAL DIRECT COSTS	221,558,490 305,074,126 194,544,135	721,176,751	199,548,026	199,548,026	116,327,162 165,707,150 110,074,798 28,689,233 8,269,485	429,067,828	36,228,138	36,228,138	14,226	14,226	66,858 1,731,244 925,998 6,130,181 11,003,486 63,034 13,271	19,934,072	820,000 819,980	1,639,980	6,225,078 9,450,835 949,716 17,224,127 566,761 3,321,077	37,737,594	306,262.11 1,445,346,615 2
FTE	53,101.62 77,908.18 55,242.84	186,252.64	41,189.80	41,189.80	16,681.73 29,756.47 21,079.46 2,006.64 280.35	69,804.65	9,015.02	9,015.02									306,262.11 1
PROGRAM	101 K-3 BASIC 102 4-8 BASIC 103 9-12 BASIC	BASIC EDUCATION	130 ESOL STUDENTS	ESOL STUDENTS	111 K-3 BASIC WITH 112 4-8 BASIC WITH 113 9-12 BASIC WITH 254 ESE MATRIX LEVE 255 ESE MATRIX LEVE 255 ESE MATRIX LEVE	EXCEPTIONAL CHI	300 VOCATIONAL 6-12	7 - 12 JOB PREP	341 CONTINUING WORK	CONTINUING WORK	351 AGRISCIENCE AND 352 BUSINESS EDUCAT 353 FAMILY AND CONS 354 HEALTH SCIENCE 355 INDUSTRIAL 357 PUBLIC SERVICE 359 OTHER CTE	POST SECONDARY	371 CLASSROOM INSTR 372 ON THE JOB TRAI	APPRENTICESHIP	 401 LITERACY/ADULT 402 ADULT HIGH SCHO 403 GED PREPARATORY 404 ESOL 405 VOCATIONAL PREP 409 OTHER ADULT GEN 	ADULT GENERAL E	SCHL 0000

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance	Pass - Through Grantor Number	Amount of Expenditures	Amount Provided to Subrecipients
	Number			
United States Department of Agriculture: Indirect:				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services: Food Donation	10.555	Nono	\$ 6,185,188.98 \$	•
Florida Department of Education:	10.555	None	<u> </u>	D
School Breakfast Program	10.553	321	20,673,704.64	
National School Lunch Program After School Snack Program	10.555	300	85,818,301.08	
Summer Food Service Program for Children	10.555 10.559	None 323-325	1,916,624.42 692,965.46	
Total Child Nutrition Cluster			115,286,784.58	
Florida Department of Education:				
NSLP Equipment Assistance	10.579	371	4,184.00	
Fresh Fruit and Vegetables Program	10.582	None	936,274.04	
Florida Department of Health:			940,458.04	
Child and Adult Care Food Program Child and Adult Care Food Program	10.558	11591	49,029.77	
Child and Adult Care Food Program Child and Adult Care Food Program	10.558 10.558	11592 11790	54,007.79 7,063.38	
······································			110,100.94	
Total Indirect			116,337,343.56	
Total United States Department of Agriculture			116,337,343.56	
Inited States Department of Commerce: Direct:				
ARRA - Broadband Technology Opportunities Program (BTOP)	11.557	None	714,308.48	
ARRA - Measurement and Engineering Research Standards NIST Summer Institute for Middle School Science Teachers	11.609	None	15,926.63	
Total Direct			730,235.11	<u></u>
Total United States Department of Commerce			730,235.11	
Inited States Department of Housing and Urban Development:				
Indirect: City of Miami Beach				
Community Development Block Grant	None	None	1,650.00	
Total Indirect			1,650.00	
Total United States Department of Housing and Urban Development			1,650.00	
Inited States Department of Justice:				
Direct: Public Safety Partnership and Community Policing Grant COPS Technology Program	16.710	None	527,804.24	
Indirect:				
Edward Byrne Mernorial Formula Grant Program	40 530	N		
Gang Abatement	16.579	None	60,998.34	
Total United States Department of Justice			588,802.58	
Inited States Department of Labor:				
Direct: Employment and Training Administration				
WiA Pilots, Demonstrations, and Research Projects Youth Offender Registered Apprenticeship	17.261	None	394,124.16	
Indiract				
Indirect: WIA Incentive Grants	47.007	N		
Transition Program for Adult Learners into Post Secondary Education	17.267	None	74,325.10	
Total United States Department of Labor			468,449.26	

ederal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures	Amount Provided to Subrecipients
Inited States Department of Transportation:				
Indirect: Implementation of TraCS Software	20.600	TR-10-09-09	\$ 6,144.27	\$
Total Indirect			6,144.27	
Total United States Department of Transportation			6,144.27	
National Aeronautics and Space Administration				
Science, Engineering, Mathematics & Aerospace Agency Aerospace Academy	None	NAS-0213-MDC	123,888.80	<u></u>
Total National Aeronautics and Space Administration			123,888.80	
lational Endowment for the Arts Direct: Demotion of the Arts County to County lines and in the ideals				
Promotion of the Arts-Grants to Organizations and Individuals Access to Artistic Excellence	45.024	09-3100-7240	12,225.00	
Passport to Music	45.024	10-3100-7270	23,107.25	
Total Direct			35,332.25	
Total National Endowment for the Arts			35,332.25	
lational Science Foundation: Indirect:				
University of Miami Promoting Science Among English Language Learners	47.076	None	487.05	
Total National Science Foundation			487.05	

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ederal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures	Amount Provided to Subrecipients
Inited States Department of Education:				
Direct:				
Student Financial Aid Cluster				
Federal Supplemental Educational Opportunity Grants	84.007	None	\$ 41,200.00	\$
Federal Pell Grant Program	84.063	None	5,980,356.94	
Total Student Financial Ald Cluster			6,021,556.94	
Impact Aid	84.041	None	13,367.06	
Magnet Schools Assistance	84.165	None	709,287.45	
Safe Schools - Healthy Students Initiative	84.184	None	41,441.52	
Fund for the Improvement of Education	84.215	None	5,938,165.37	
Foreign Language Assistance	84.293	None	34,973.59	
Transition to Teaching Program	84.350	None	291,267.49	
Arts in Education	84.351	None	397,270.84	
Voluntary Public School Choice - I Choose II	84.361	None	2,756,056.92	
School Leadership	84.363	None	313,913.00	
Teacher Incentive Program - Project Rise	84.374	None	2,886,665.42	
Teacher Incentive Fund	84.385	None	241,899.26	
ARRA - State Fiscal Stabilization Fund-Investing in Innovation (I3)	84.396	None	255,450.86	
Total Direct			19,901,315.72	· · · · · ·

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures	Amount Provided to Subrecipients
Indirect: Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263 \$	73,775,484.47	\$
Special Education - Preschool Grants	84.173	266, 267	1,454,042.96	
ARRA - Special Education Grants to States, Recovery Act	84.391	263	26,040,226.51	
ARRA - Special Education - Preschool Grants, Recovery Act	84.392	267	1,256,251.24	
Total Special Education Cluster			102,526,005.18	
Title I, Part A Cluster:				
Florida Department of Education:				
Title I Grants to Local Educational Agencies	84.010	212, 217,223, 226,228	117,189,074.81	5,010,277.00
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	84.010	226	1,341,951.57	
ARRA - Title I School Improvement Fund, Recovery Act	84.388	126	9,191,419.47	
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	84.389	212,223	45,107,210.45	
Total Title I Part A Cluster			172,829,656.30	5,010,277.00
Education of Homeless Children and Youth Cluster:				
Florida Department of Education:				
Education for Homeless Children and Youth	84.196	127	174,995.78	
ARRA - Title X, Part C, Homeless Education, Recovery Act	84.387	127	44,864.25	
Total Education of Homeless Children and Youth Cluster			240 860 02	
Total Education of Romeless Unlidren and Youth Cluster			219,860.03	·····
Educational Technology State Grants Cluster:				
Florida Department of Education:				
Education Technology State Grants	84.318	121, 122	200,757.96	
ARRA - Education Technology State Grants, Recovery Act	84.386	121	655,002.03	
Total Educational Technology State Grants Cluster			855,759.99	
State Fiscal Stabilization Fund Cluster:				
Florida Department of Education:				
ARRA - Education State Grants, Recovery Act	84.394	591	118,999,464.71	
ARRA - Race to the Top Incentive Grants, Recovery Act	84.395	None	2,066,586.67	875,000.00
ARRA - Government Services, Recovery Act	84.397	592	2,863,557.34	
Total State Fiscal Stabilization Fund Cluster			123,929,608.72	875,000.00
Florida Department of Education:				
Adult Education - State Grant Program	84.002	191, 193, 194	5,834,154.16	
Migrant Education - State Grant Program	84.011	211, 217	859,383.68	
Career and Technical Education - Basic Grants to States	84.048	161	5,758,256.75	
Safe and Drug-Free Schools and Communities - State Grants Even Start - State Educational Agencies	84.186 84.213	103 219	217,945.85 363,327.37	
Fund for the Improvement of Education	84.215	215	292,373.08	
Charter Schools	84.282	298	3,089,203.62	3,051,560.37
21st Century Community Learning Centers	84.287	244	2,127,655.98	-,,,
Reading First State Grants	84.357	211	220,810.39	
English Language Acquisition Grants	84.365	102	8,571,495.11	
Mathematics and Science Partnerships	84.366	235	134,467.92	
Improving Teacher Quality State Grants	84.367	224	17,329,358.30	
School Improvement Grants ED Jobs Fund	84.377 84.410	126 541	3,003,176.24 72,864,375.00	
Center for Civic Education:	04.410	J-1	12,004,313.00	
Civic Education - We the People and the Cooperative Education Exchange Program	84.304	None	65,212.36	
Total Indirect			521,092,086.03	8,936,837.37
Total United States Department of Education			540,993,401.75	8,936,837.37

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number		Amount of Expenditures	Amount Provided to Subrecipients
United States Department of Health and Human Services: Direct:					
Substance Abuse and Mental Health Services Administration Projects of Regional and National Significance	93.243	None	\$	198,333.52	\$
Programs to Prevent the Spread of HIV & Other Important Health Problems	93.938	None		283,659.28	
Total Direct				481,992.80	
Indirect:					
Florida Department of Children & Families					
Refugee and Entrant Assistance - State Administered Programs	93.566	LK904		745,761.18	
Refugee and Entrant Assistance - State Administered Programs	93.566	XK011		2,988,356.34	
Refugee and Entrant Assistance - State Administered Programs	93.566	XK016		103,578.80	
Florida Department of Education					
Refugee and Entrant Assistance - Discretionary Grants Florida Developmental Disabilities Council	93.576	137		184,324.65	
Developmental Disabilities Basic Support and Advocacy Grants	93.630	758HC09		2,581.88	
Miami-Dade County Health Department	00.000	10011000		2,001.00	
Prevention and Wellness Communities Putting Prevention					
to Work Funding Opportunities Announcement (FOA)	93.724	None		755,069.92	
5					
Total Indirect				4,779,672.77	
Total United States Department of Health and Human Services				5,261,665.57	
Corporation for National and Community Service:					
Indirect:					
Florida Department of Education:					
Learn and Serve America - School and Community					
Based Programs	94.004	234		48,471.05	
based Frograms	94.004	2.34		40,471.00	· · · · · ·
Total Corporation for National and Community Service				48,471.05	
			<u> </u>	40,471,00	
Jnited States Department of Homeland Security					
Direct:					
Citizenship Education and Training					
Citizen Integration	97.010	None		66,029.37	
Indirect:					
Division of Emergency Management					
Homeland Security Grant Program	97.067	532		122,512.90	
Total United States Department of Homeland Security				188,542.27	
Inited States Department of Defense:					
Direct:					
Army Junior Reserve Officers Training Corps	None	None		1,984,099.05	
Total United States Department of Defense				1,984,099.05	
•				- · · · · ·	
otal Federal Financial Assistance			¢	666.768.512.57	\$ 8,936,837,3
			<u></u>	000,700,012.57	<u>, 0,930,837,3</u>

MIAMI-DADE COUNTY PUBLIC SCHOOLS ANTI-DISCRIMINATION POLICY Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

<u>**Title VI of the Civil Rights Act of 1964</u>** - prohibits discrimination on the basis of race, color, religion, or national origin.</u>

<u>Title VII of the Civil Rights Act of 1964 as amended</u> - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA) as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963 as amended - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

<u>Americans with Disabilities Act of 1990 (ADA)</u> - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

<u>Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)</u> - Prohibits discrimination against employees or applicants because of genetic information.</u>

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 205.07 (Florida Statutes), which stipulate categorical preferences for employment.

In Addition:

School Board Policies 1362, 3362, 4362, and 5517 - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Revised: (07-11)