MIAMI-DADE COUNTY PUBLIC SCHOOLS

Annual Financial Report Fiscal Year Ended June 30, 2009

> Financial Services Office of the Controller

Board Meeting of September 9, 2009 Board Item: E-1



The School Board of Miami-Dade County, Florida

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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 June 30, 2009

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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NITENITO

MIAMI-DADE COUNTY PUBLIC SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) JUNE 30, 2009

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, 2009.

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, 2009, the General Fund had a fund balance of \$81.2 million, representing an increase of \$48.6 million or 149.1% from the previous year. Of the total fund balance, \$58.1 million was unreserved, undesignated, representing an increase of \$52.2 million or 884.7% from the previous year. This unprecedented turn around of the District's financial position can be attributed primarily to the new administration's commitment to bring financial stability to the District despite economic pressures resulting from declining tax revenues due to significantly lower property values, rising health insurance costs, and continued reductions in state funding. Additionally, during fiscal year 2008-09 the District received \$34.0 million in Federal 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 avert layoffs by transferring expenditures from the General Fund to a Special Revenue Fund.

On August 1, 2008 the District issued \$57.8 million in Certificates of Participation (COP) Series 2008C for the purpose of refunding \$57.4 million of COP Series 2003A term rate certificates under a mandatory tender. The COP Series 2008C was issued without bond insurance as Variable Rate Certificates with an irrevocable direct pay letter of credit and have an associated Interest Rate Swap resulting in a synthetic fixed rate of 3.909%, net of Letter of Credit and Remarketing fees. As of June 30, 2009 the variable rate was 0.27% while the District received 0.22% (70% of LIBOR). Additionally, on February 26, 2009, the District issued \$310.1 million in Certificates of Participation (COP) Series 2009A for the construction of new projects and replacement of two senior high schools. Included in the funding for one of the high schools was the retirement of a portion of the City of North Miami, Florida Educational Facilities Construction Notes issued in October 2006.

A Revenue Anticipation Note (RAN) Series 2009 totaling \$132.0 million was issued on January 29, 2009. The proceeds from the RAN were used to reimburse the capital outlay funds for repair and renovation of existing facilities and to retire a portion of the RAN Series 2008B and payoff the remaining balance of the City of North Miami, Florida Educational Facilities Construction Notes.

Commencing in fiscal year 2008-09 the state legislature reduced the maximum millage rate that school districts may levy for capital and maintenance purposes, referred to as the Local Optional Millage Levy (LOML) from 2.0 mills to 1.75 mills. In conjunction with the reduction the state increased the amount of Required Local Effort (RLE) by 0.25 mills resulting in a shift of capital outlay funding to operational purposes of approximately \$61.0 million.

On August 28, 2008 the District received approval from the FCC for a Long-Term *De Facto* Lease Agreement with Clearwire Spectrum Holdings II LLC, (Clearwire) for the lease of Educational Broadband Service (EBS) Licenses. This agreement will afford the District the opportunity to present greater quantities of educational and instructional programming, as well as, generate approximately \$206 million in revenues over the thirty-year lease term.

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 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 form 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 governmentwide 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 two kinds of funds - governmental 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, ARRA Economic Stimulus Funds, Section 1011.14 F.S. Loans Fund, Capital Improvement-Local Optional Millage Levy (LOML) Funds, and Other Capital Projects Funds. The differences in the amounts reported between the fund statements and the government-wide financial statements are explained in the reconciliations provided on District Pages 5 and 7.

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 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 Education Innovation, and those Charter Schools that meet the criteria as set forth by the Florida Department of Education. Please refer to Note 1A.



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, 2009 and 2008.

		n millio	ons)			
Categories	2008/09		2007/08	Difference Increase (Decrease)	% Increase (Decrease)	
Current and Other Assets	\$ 1,256.7	\$	1,801.7	\$ (545.0)	(30.2)	%
Capital Assets, Net	 4,812.8		4,531.5	 281.3	6.2	%
Total Assets	\$ 6,069.5	\$	6,333.2	\$ (263.7)	(4.2)	%
Current Liabilities Long-term Liabilities	\$ 732.2 3,618.7	\$	1,112.3	\$ (380.1) <u>155.0</u>	(34.2) 4.5	% %
Total Liabilities	\$ 4,350.9	\$	4,576.0	\$ (225.1)	(4.9)	%
Net Assets Invested in Capital Assets,						
Net of Related Debt	\$ 1,776.5	\$	1,767.6	\$ 8.9	0.5	%
Restricted	252.5		356.2	(103.7)	(29.1)	%
Unrestricted (deficit)	 (310.5)		(366.6)	 (56.1)	(15.3)	%
Total Net Assets	\$ 1,718.5	\$	1,757.2	\$ (38.7)	(2.2)	%

CONDENSED STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES June 30, 2009 and 2008 (\$ in millions)

The District's net assets totaled \$1.7 billion. This entire 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 \$252.5 million are reported separately to show legal constraints, from debt covenants and enabling legislation. The \$(310.5) 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, 2009. 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, 2009 and 2008.

For Fisc	al Ye	ears Ended J (\$ in mil		80, 2009 and :)	2008	-		
Revenues		2008/09		2007/08	lr	fference icrease ecrease)	% Increase (Decrease)	
Program Revenues:	•		•	a = <i>i</i>	•	(0.0)		
Charges for Services	\$	64.4	\$	67.4	\$	(3.0)	(4.5)	%
Operating Grants & Contributions		126.1		126.3		(0.2)	(0.2)	%
Capital Grants & Contributions		63.0		135.4		(72.4)	(53.5)	%
Total Program Revenues		253.5		329.1		(75.6)	(23.0)	%
General Revenues:								
Ad Valorem Taxes		1,900.6		1,855.8		44.8	2.4	%
Grants & Contributions Not								
Restricted to Specific Programs		1,352.6		1,614.9		(262.3)	(16.2)	%
Investment Earnings		25.6		56.6		(31.0)	(54.8)	%
Miscellaneous Revenues		47.6		20.5		(27.1)	132.2	%
Total General Revenues		3,326.4		3,547.8		(221.4)	(6.2)	%
Total Revenues	\$	3,579.9	\$	3,876.9	\$	(297.0)	(7.7)	%
Expenses								
Instructional Services	\$	1,934.2	\$	2,081.1	\$	(146.9)	(7.1)	%
Instructional Support Services		308.8		372.1		(63.3)	(17.0)	%
Pupil Transportation		86.0		94.5		(8.5)	(9.0)	%
Operations & Maintenance of Plant		394.9		436.1		(41.2)	(9.4)	%
Food Service		134.0		146.1		(12.1)	(8.3)	%
School Administration		174.6		191.3		(16.7)	(8.7)	%
General Administration		15.6		17.5		(1.9)	(10.9)	%
Business/Central Services		69.8		90.9		(21.1)	(23.2)	%
Capital Outlay		180.4		216.5		(36.1)	(16.7)	%
Administrative Technology Services		1.0		1.2		(0.2)	(16.7)	%
Debt Service		149.8		117.2		32.6	27.8	%
Other		35.0		42.0		(7.0)	(16.7)	%
Unallocated Depreciation		134.5		105.5		29.0	27.5	%
Total Expenses	\$	3,618.6	\$	3,912.0	\$	(293.4)	(7.5)	%
Increase (Decrease) in Net Assets	\$	(38.7)	\$	(35.1)		(3.6)	10.3	%
Net Assets - Beginning	\$	1,757.2	\$	1,792.3		(35.1)	(2.0)	%
Net Assets - Ending		1,718.5		1,757.2		(38.7)	(2.2)	%

CHANGES IN NET ASSETS - GOVERNMENTAL ACTIVITIES

The District's total assets were \$6,069.5 million and total liabilities were \$4,350.9 million as of June 30, 2009. During fiscal year 2008-09 revenues and expenses declined from the previous fiscal year primarily due to the economic recession. As a result, the District implemented significant reductions to expenditures.

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 \$3,484.1 million, excluding unallocated depreciation expense, of which \$253.5 million were financed by charges for services and other program revenues. The resulting net costs of \$3,230.5 million, excluding unallocated depreciation expense, were financed mainly by 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 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.*

NET COST OF GOVERNMENTAL ACTIVITIES For Fiscal Years Ended June 30, 2009 and 2008 (\$ in millions)

		2008/09	2007/08	Difference Increase (Decrease)	% Increase (Decrease)	
Total Coat of Comisso		2008/09		(Decrease)	(Decrease)	
Total Cost of Services						
School Level Services	\$	2,758.7	\$ 2,991.1	\$ (232.4)	(7.8)	%
Instructional Support Services		308.8	372.1	(63.3)	(17.0)	%
Business/Central Services		220.6	209.3	11.3	5.4	%
General Administration		15.6	17.5	(1.9)	(10.9)	%
Facilities Acquisition & Construction	-	180.4	216.5	(36.1)	(16.7)	%
Total Cost of Services *	\$	3,484.1	\$ 3,806.5	\$ (322.4)	(8.5)	%
Net Cost of Services						
School Level Services	\$	2,529.6	\$ 2,743.3	\$ (213.7)	(7.8)	%
Instructional Support Services		308.8	372.1	(63.3)	(17.0)	%
Business/Central Services		207.2	196.7	10.5	5.3	%
General Administration		15.6	17.5	(1.9)	(10.9)	%
Facilities Acquisition & Construction	-	169.3	147.8	21.5	14.5	%
Net Cost of Services *	\$	3,230.5	\$ 3,477.4	\$ (246.9)	(7.1)	%

* 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, ARRA Economic Stimulus Funds, Section 1011.14 F.S. Loans Fund, Capital Improvement-Local Optional Millage Levy (LOML) Funds, and Other 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.

	 ANGES IN GE or Fiscal Year (\$ in	s 200					
Categories	2008/09		2007/08	I	lifference Increase Decrease)	% Increas (Decreas	-
Revenue	\$ 2,535,503	\$	2,690,023	\$	(154,520)	(5.7)	%
Other Financing Sources	190,283		210,572		(20,289)	(9.6)	%
Beginning Fund Balance	 32,630		137,381		(104,751)	(76.2)	%
Total	\$ 2,758,416	\$	3,037,976	\$	(279,560)	(9.2)	%
Expenditures	\$ 2,677,193	\$	2,990,964	\$	(313,771)	(10.5)	%
Other Financing Uses	-		14,382		(14,382)	(100.0)	%
Ending Fund Balance	 81,223		32,630		48,593	148.9	%
Total	\$ 2,758,416	\$	3,037,976	\$	(279,560)	(9.2)	%

The General Fund is the chief operating fund of the District. Revenues decreased by \$(154.5) million or (5.7)% from the prior year. This decrease is due primarily to an overall reduction in state funding that was partially offset by increases in local and federal sources.

Expenditures decreased by \$(313.8) million or (10.5)%. The most significant decrease was in the area of salaries resulting from the implementation of strict measures to reduce costs, including an employee partnership plan that reduced the number of work days, thereby reducing salary costs, and a strategic reduction in force mostly through retirement and attrition. Additionally, the Federal Stimulus Funds provided the District with the flexibility to save jobs by transferring expenditures from the General Fund to a Special Revenue Fund.

Ending Fund Balance increased by \$48.6 million or 148.9% primarily as a result of the new administration's concerted efforts to bring financial stability to the District and the receipt of Federal Stimulus Funds.



GENERAL FUND (continued)

Revenues By Source

Revenues - Overall revenues decreased by \$(154.5) million or (5.7)% as follows:

REVENUES BY SOURCE For Fiscal Years 2008/09 and 2007/08 (\$ in thousands)

Sources	2008/09	2007/08	_	Difference Increase Decrease)	% Increase (Decrease)	
Federal	\$ 20,315	\$ 18,821	\$	1,494	7.9	%
State	1,020,868	1,287,430		(266,562)	(20.7)	%
Local	 1,494,320	 1,383,772		110,548	8.0	%
Total	\$ 2,535,503	\$ 2,690,023	\$	(154,520)	(5.7)	%

Federal sources increased by \$1.5 million, due primarily to increases in Medicaid reimbursements.

Total State sources decreased by \$(266.6) million or (20.7)% from the prior year. The majority of this decrease is attributed to reduced FEFP funding of \$250.5 million, primarily due to an increase in the Required Local Effort (RLE) millage rate that shifted funding of approximately \$110.0 million from State to Local sources; a reduction in the Base Student Allocation (BSA) reduced FEFP by approximately \$72.5 million; a decrease in student population further reduced state funding by approximately \$23.2 million, and a decision by the State Legislature not to recognize changes in school districts tax rolls when calculating RLE resulted in a revenue loss of approximately \$24.0 million. Finally, increases and decreases in other State funded programs resulted in a net reduction of approximately \$20.8 million.

Local sources increased by \$110.6 million or 8.0%. This increase was primarily due to the increased property tax revenue collections totaling \$108.9 million, receipts of the Educational Broadband Service Lease Agreement of \$16.0 million, and other miscellaneous revenues. These increases were offset by decreases in various miscellaneous programs totaling \$3.6 million and a \$10.7 million decrease in investment income due to the recession.



GENERAL FUND (continued)

Expenditures By Function

Expenditures - Overall expenditures decreased by \$(313.8) million or (10.5)% as follows:

	 PENDITURE iscal Years 2 (\$ in the	008/0)9 and 2007/0	8			
Functions	2008/09		2007/08)ifference Increase Decrease)	% Increas (Decreas	-
School Level Services	\$ 2,526,639	\$	2,786,143	\$	(259,504)	(9.3)	%
Instructional Support Services	61,854		89,900		(28,046)	(31.2)	%
Business Services/Central Adm.	72,338		91,631		(19,293)	(21.1)	%
School Board	6,540		6,694		(154)	(2.3)	%
General Administration	9,038		10,685		(1,647)	(15.4)	%
Facilities & Other Capital Outlay	 784		5,911		(5,127)	(86.7)	%
Total	\$ 2,677,193	\$	2,990,964	\$	(313,771)	(10.5)	%

Salaries and fringe benefits represent the most significant expenditures of the District specifically as it relates to school level expenditures. During the 2008-09 fiscal year, the administration implemented measures to substantially reduce costs and restore financial stability to the District. This significant reduction of expenditures was accomplished by a reduction of central administration, enforcing a strict hiring freeze, elimination of non-required travel and a moratorium on the purchases of items deemed non-essential. Additionally, management implemented the Employee Partnership Plan that reduced salaries by reducing the number of work days, and finally, the flexibility provided by ARRA Economic Stimulus Funds allowed for the transfer of General Fund expenditures to a Special Revenue Fund.



ARRA 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. \$90 billion of which has been earmarked 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, 2009, the District spent \$28.6 million for IDEA, Part B, and \$5.4 million in Title I, Part A for a total of \$34.0 million in Federal Targeted Assistance Funds.

SECTION 1011.14 F.S. LOANS FUND

On January 29, 2009, the District issued \$132.0 million in Revenue Anticipation Notes, Series 2009 (the "Notes") pursuant to a resolution adopted by The School Board on December 10, 2008. Proceeds from the Notes will be used to pay or reimburse the capital outlay funds for repair and renovation of existing facilities. retire a portion of the previously issued Revenue Anticipation Notes as well as the remaining obligations of the City of North Miami Construction Notes. The Notes will be payable at maturity on January 28, 2010.

The \$57.9 million deficit reported in this fund resulted from not recognizing the proceeds of the Notes as other financing sources, but instead, as a short-term liability of this fund pursuant to Generally Accepted Accounting Principles. The District plans to eliminate this deficit through other capital sources during fiscal year 2009-10.

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 2 mills to 1.75 mills in the 2008-09 fiscal year. This reduction significantly impacted the District's debt capacity and its ability to finance projects through the issuance of Certificates of Participation (COPs).

Presented below is an overall analysis of the LOML funds activity as compared to prior year.

	For		 3/09 and 200 ands)	7/08			
Categories		2008/09	2007/08	I	ifference ncrease Jecrease)	% Increase (Decrease	
Revenue	\$	422,933	\$ 471,007	\$	(48,074)	(10.2)	%
Other Financing Sources		-	2,482		(2,482)	(100.0)	%
Beginning Fund Balance		172,507	191,758		(19,251)	(10.0)	%
Total	\$	595,440	\$ 665,247	\$	(69,807)	(10.5)	%
Expenditures		73,697	127,220		(53,523)	(42.1)	%
Other Financing Uses		351,887	365,520		(13,633)	(3.7)	%
Ending Fund Balance		169,856	 172,507		(2,651)	(1.5)	%
Total	\$	595,440	\$ 665,247	\$	(69,807)	(10.5)	%

CHANGES IN LOML FUNDS ACTIVITY

OTHER CAPITAL PROJECT FUNDS

Presented below is an overall analysis of the Other Capital Project Funds as compared to prior year.

CHANGE	 or Fiscal Yea	rs 200	PROJECT FL 08/09 and 200 sands)		ACTIVITY		
Categories	2008/09		2007/08	I	ifference ncrease Jecrease)	% Increa (Decrea	
Revenue	\$ 24,683	\$	109,950	\$	(85,267)	(77.6)	%
Other Financing Sources	387,287		597,259		(209,972)	(35.2)	%
Beginning Fund Balance	 679,910		719,361		(39,451)	(5.5)	%
Total	\$ 1,091,880	\$	1,426,570		(334,690)	(23.5)	%
Expenditures	\$ 434,617	\$	649,936	\$	(215,319)	(33.1)	%
Other Financing Uses	226,893		96,724		130,169	134.6	%
Ending Fund Balance	 430,370		679,910		(249,540)	(36.7)	%
Total	\$ 1,091,880	D/\$)	1,426,570	\$	(334,690)	(23.5)	%

Overall reductions in Other Capital Projects funds is a reflection of the winding down of the District's Capital Program due to a reduction in State funding and legislature mandates that have placed constraints in the District's debt capacity.



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. For the past several years as the taxable value of property increased statewide, the Legislature shifted more and more of the funding of education to local tax payers and reduced funding from State sources.

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 during 2008-09 were \$81.4 million less than the adopted budget as follows:

Federal funds were \$8.0 million higher than anticipated due to an increase in the Medicaid reimbursements resulting from Congress' rescission of the Centers for Medicare and Medicaid Services (CMS) Final Rule 2287, allowing the Administrative Claiming Program to continue past June 30, 2009.

Local revenues were \$3.0 million lower than the adopted budget. The decrease in local revenues from the adopted budget is primarily due to a reduction in property taxes \$(20.8) million, offset by increases in Universal Services (E-Rate) of \$4.1 million and reclassification of payments on the WLRN Lease Agreement with Clearwire of \$13.7 million.

State funds were \$86.4 million less than the adopted budget primarily due to FEFP budget reductions resulting from lower state revenues of \$(44.9) million in January, decrease in lottery \$(4.6) million, declining enrollment \$(1.4) million, McKay Scholarships of \$(28.4) million, prior year transportation adjustment \$(3.7) million, and increases and decreases of various state categoricals/miscellaneous state programs \$(3.4) million. It should be noted that the revenue reduction for McKay Scholarships was offset by appropriations of approximately \$28.0 million in the original budget.

Other financing sources (uses) reflect a \$(13.7) million decrease due to the reclassification of the WLRN Lease Agreement with Clearwire to Local Revenue.

As of June 30, 2009, of the \$81.2 million ending fund balance, approximately \$3.0 million represents unexpended, categorical funds, and \$9.1 million represents purchase orders outstanding, both of which must be rebudgeted. The remaining \$69.1 million includes contingency of \$58.1 million with \$11.0 million of limited rebudgets.

In the fiscal year 2009-10 tentative budget, the District made budgetary reductions to manage increases in costs that exceed \$69.9 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, 2009, the District had \$4,812,818 (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, 2009 and 2008 (\$ in thousands)

Categories	2008/09	2007/08		lifference Increase Decrease)	% Increas (Decrea	
Land	\$ 334,549	\$ 318,397	\$	16,152	5.1	%
Land Improvements	194,807	152,796		42,011	27.5	%
Construction in Progress	335,214	615,614		(280,400)	(45.5)	%
Software Development in Progress	56,477	19,009		37,468	197.1	%
Building and Improvements	3,694,193	3,215,312		478,881	14.9	%
Furniture, Fixtures & Equipment	119,928	123,114		(3,186)	(2.6)	%
Motor Vehicles	 77,650	 87,281		(9,631)	(11.0)	%
Total	\$ 4,812,818	\$ 4,531,523	\$	281,295	6.2	%

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.

The District continues to move forward with the implementation of the Enterprise Resource Planning (ERP) System. During the current fiscal year, the District renegotiated the Banc of America Lease Agreement to include full funding of the project.

Detailed information reflecting the District's capital asset balances and activity for the fiscal year ended June 30, 2009 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	 GES IN LONG At June 30, 2 (\$ in tho	009 a	nd 2008	S			
Categories	2008/09		2007/08)ifference Increase Decrease)	% Increas (Decrea	
Notes Payable	\$ -	\$	124,514	\$	(124,514)	(100.0)	%
Bonds Payable	411,777		488,495		(76,718)	(15.7)	%
Certificates of Participation Payable by the Foundation	2,826,184		2,574,831		251,353	9.8	%
Capital Leases	188,670		132,751		55,919	42.1	%
Insurance Claims Payable	102,082		118,118		(16,036)	(13.6)	%
Retirement Incentive Benefits	3,518		3,138		380	12.1	%
Compensated Absences Payable	268,381		274,451		(6,070)	(2.2)	%
Other Post Employment Benefits	 25,962		13,452		12,510	93.0	%
Total	\$ 3,826,574	\$	3,729,750	\$	96,824	2.6	%

The most significant change is reflected in the increase in Certificates of Participation of \$251.4 million. The District issued \$57.8 million in Certificates of Participation (COP) Series 2008C for the purpose of refunding \$57.4 million of COP Series 2003A term rate certificates. Additionally, the District issued \$310.1 million in COP Series 2009A for the construction of new projects, the replacement of two high schools and the retirement of a portion of the City of North Miami Construction Notes issued in October 2006.

Capital Leases payable increased primarily due to the renegotiation of the Banc of America lease agreement to finance the Enterprise Resource Planning (ERP) project. A decrease in Notes Payable was a result of the payment to liquidate the City of North Miami Construction Note.



ECONOMIC FACTORS

Miami-Dade continues to feel the effects of the recession. Despite improving economic data, unemployment reached eleven percent in the month of July, the highest since 1983. Growing job losses translate to citizens that are unable to make mortgage payments forcing homes into foreclosure, thereby slowing down the economic recovery.

The District faces difficult choices as it struggles to deal with tremendous economic pressures resulting from a slow recovery from the recession, effects of budget shortfalls at the state level, and the anticipation that the flexibility received from the ARRA Economic Stimulus Funds will sunset in the next two years.

The Florida Legislature will need to find sources of revenue to ensure that Florida students receive adequate funding that will 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, 2009

	Account	Governmental	imary Government Business-type	i	Component
ASSETS	Number	Activities	Activities	Total	Units
Cash and Cash Equivalents	1110	5.547.457.67		5,547,457.67	40,950,646.
Investments	1160	953,839,903.09		953.839.903.09	341,055.
Taxes Receivable, Net	1120	160,579,920.31	····	160.579.920.31	541,055.
Accounts Receivable, Net	1120	1,408,462.84		1,408,462.84	2,202,403.
Interest Receivable	1170	914,703.39	· · · · · · · · · · · · · · · · · · ·	914,703.39	2,202,403.
Due from Reinsurer	1180	914.705.59		914,705.39	
Deposits Receivable	1210	2 000 00		2 000 00	1(0.221
		3,000.00		3,000.00	468,231.4
Due from Other Agencies	1220	68,224,378.87		68,224,378.87	3,014,470.3
Internal Balances	-				129,377.4
Inventory	1150	14,671,678.10		14,671.678.10	
Prepaid Items	1230	23,079,953.55		23,079,953.55	3,028,311.4
Restricted Assets:					
Cash with Fiscal Agent	1114				
Deferred Charges:					
Issuance Costs		28,384,830.73		28,384,830.73	
Noncurrent Assets:					
Other Post-employment Benefits Obligation (asset)	1410				
Capital Assets:					
Land	1310	334,548,440.15		334,548,440.15	2,652,076.4
Land Improvements - Nondepreciable	1315	194,806,962.37		194,806,962.37	2,032,070.5
Construction in Progress	1360				
Software Development in Progress		335,214,501.12		335,214,501.12	
	1362	56,477.431.37		56,477,431.37	
Improvements Other Than Buildings	1320				3,905,552.1
Less Accumulated Depreciation	1329				(460,257.2
Buildings and Fixed Equipment	1330	4,821,754,304.80		4,821,754,304.80	16,878,491.3
Less Accumulated Depreciation	1339	(1,127,560,722.12)		(1,127,560,722,12)	(5,294,367.
Furniture, Fixtures and Equipment	1340	275,281,299.24		275,281,299.24	22,965,105.9
Less Accumulated Depreciation	1349	(173,032,923.36)		(173,032,923.36)	(13,378,557.:
Motor Vehicles	1350	88,622,310.66		88,622,310.66	
Less Accumulated Depreciation	1359	(51,846,136.83)		(51,846,136.83)	
Property Under Capital Leases	1370	72,839,746.37		72,839,746.37	
Less Accumulated Depreciation	1379	(17,806,128.84)		(17,806,128,84)	6,590.0
Audio Visual Materials	1381	350,811.52		350,811.52	611,416.7
Less Accumulated Depreciation	1388	(227,444.54)		(227,444.54)	(311,738.7
Computer Software	1382	12,002,243.34			
Less Accumulated Amortization	1389			12.002,243.34	927,555.2
	1309	(8,606,262.02)		(8,606,262.02)	(639,069.0
Total Capital Assets net of Accum. Dep'n		4,812,818,433.23		4,812,818,433.23	27,862,798.3
Total Assets		6.069,472,721.78		6.069,472,721.78	77,997,295.6
LABILITIES AND NET ASSETS					
JABILITIES	1				
alaries and Wages Payable	2110	137,939,580.95		137,939,580.95	5,880,983.9
ayroll Deductions and Withholdings	2170	36,343,639.20		36.343,639.20	167,244.1
Accounts Payable	2120	98,349,807.70		98,349.807.70	3,032,335.0
Construction Contracts Payable	2140	25,754,128,13		25.754,128.13	5.054.555.0
Construction Contracts Retainage Payable	2150	41,125,215.14			
Due to Fiscal Agent	2240	41,125,215,14		41,125,215,14	
Accrued Interest on Sale of Bonds		11 2 12 20 - 20			
Deposits Payable	2210	41.247.785.29		41.247.785.29	
Due to Other Agencies		6.760.00		6.760.00	953,028.9
ales Tax Payable	2230	4,459,885.96		4.459.885.96	867,031.9
	2260				
stimated Liability for Claims Adjustment	2272				1,773.3
stimated Liability for Arbitrage Rebate	2280	6,564,778.73		6.564.778.73	
nearned Revenue	2410	387,904.92		387,904.92	
Deferred Liability					
oncurrent Liabilities:					
Portion Due Within One Year:					
Section 1011.13, F.S., Notes Payable	2250	132,000,000.00		132,000,000.00	
Notes Payable	2310				982,173.6
Bonds Payable	2320	60,104,139,79		60,104,139,79	173,541.0
Obligations Under Capital Leases	2315	31,629,982.66		31,629,982.66	175,541.0
Liability for Compensated Absences	2330	17,272,540.25		17.272,540.25	11,123.24
Certificates of Participation Payable	2330	70,017,256.81			11,125.2
Estimated Liability for Long-Term Claims	2340			70,017,256.81	£33 F3F -
Other Post-employment Benefits Obligation		28,885,949.49		28.885,949.49	533,535.3
	2360				
Estimated PECO Advance Payable	2370				
Uncarned Revenue	2410	179,795.89		179,795.89	46,284.72
Estimated Liability for Arbitrage Rebate	2280				25,000.00
Portion Due After One Year:					
Notes Payable	2310				8,857,469.40
Bonds Payable	2320	351,672,369.07		351,672,369.07	
Obligations Under Capital Leases	2315	157,040,163.00		157.040,163.00	12,913.3
Liability for Compensated Absences	2330	254,626,715.04		254.626,715.04	
Certificates of Participation Payable	2340	2,756,166,141.82		2,756,166,141.82	
Estimated Liability for Long-Term Claims	2350	73,196,000.00		73,196,000.00	
Other Post-employment Benefits Obligation	2360	25,962,305.00			
Estimated PECO Advance Payable	2300	43,702,303.00		25.962,305.00	
Unearned Revenue					
Estimated Liability for Arbitrage Rebate	2410	······			
Total Liabilities	2280	4 350 022 044 04		4 250 022 044 04	21 644 120 0
	╂───── ┣━━	4,350,932,844.84		4.350.932,844.84	21,544,438.07
ET ASSETS					
vested in Capital Assets, Net of Related Debt	2770	1,776,535,817.92		1,776.535,817.92	18,921,341.10
estricted For:		1			
Categorical Carryover Programs	2780	2,907,719.00		2,907,719.00	43,754.00
Debt Service	2780	35,235,643.35		35.235.643.35	
Capital Projects	2780	188,796,522.77		188,796,522.77	6,095,139.22
Special Revenues	2780	1,282,563.66		1,282,563.66	
Other Purposes	2780	24,328,643.16		24,328,643.16	122,197.11
nrestricted	2790	(310,547,032.92)			
	L 4/90			(310.547,032.92)	31,270,426.10
Total Net Assets	1 1	1,718,539,876.94		1.718,539,876.94	56,452,857.59

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 ACTIVITIES For the Fiscal Year Ended June 30, 2009

Account Account Expenses Ser ies: 5000 1,934,224,966,50 27 ies: 5000 1,934,224,966,50 27 ier: 5000 1,934,224,966,50 27 iervices 6100 151,876,633,23 27 iervices 6300 39,156,145,88 27 aining Services 6300 31,384,16 27,397,562 aining Services 6400 27,397,562 27 on 7200 9,085,90,462,135 27 on 7200 9,085,90,462,135 27 on 7200 9,085,90,46 36 and Construction 7300 174,577,488,58 36 and Construction 7300 174,577,488,58 36 on 7300 174,577,488,58 36 on 7300 13,962,0946 36 for 7300 13,962,0946 36 for 7300 13,3965,0946 36 foro 7300 </th <th>ges for Operating Advices Contributions 632,920.20 632,920.20 633,920.20 633,920.20 63,021.61 100.273,244.92</th> <th>Capital Grants and Contributions 11,121,066.26</th> <th>Primary Government Primary Government Governmental Business-type Activities Activities (1,906,592,046,30) Matrixities (31,56,145,135) Matrixities (1,1,577,488,184,16) Matrixities (1,1,577,488,58) Matrixities (1,1,577,488,58) Matrixities</th> <th>Activities Total Business-type Total Activities Total Activities 11,906,592,046,30) (1,906,592,046,31) (1,906,592,046,31) (1,906,592,046,31) (1,906,592,046,31) (1,91,876,042,34) (1,91,876,042,34) (1,91,876,042,34) (1,91,357,042,34) (1,91,371,488,35) (1,92,294,348,216) (1,92,294,348,216) (1,962,294,348,216)</th> <th>Component Units Component</th>	ges for Operating Advices Contributions 632,920.20 632,920.20 633,920.20 633,920.20 63,021.61 100.273,244.92	Capital Grants and Contributions 11,121,066.26	Primary Government Primary Government Governmental Business-type Activities Activities (1,906,592,046,30) Matrixities (31,56,145,135) Matrixities (1,1,577,488,184,16) Matrixities (1,1,577,488,58) Matrixities (1,1,577,488,58) Matrixities	Activities Total Business-type Total Activities Total Activities 11,906,592,046,30) (1,906,592,046,31) (1,906,592,046,31) (1,906,592,046,31) (1,906,592,046,31) (1,91,876,042,34) (1,91,876,042,34) (1,91,876,042,34) (1,91,357,042,34) (1,91,371,488,35) (1,92,294,348,216) (1,92,294,348,216) (1,962,294,348,216)	Component Units Component
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5000 1,934,224,966,50 ices 6100 15,1,876,145,88 m Development Services 6200 39,156,145,88 m Development Services 6300 37,397,637.62 ng Services 6300 37,397,637.62 nology 6400 27,397,637.62 nology 6500 31,388,184.16 nology 7100 6,549,651.35 nology 7300 17,577,488,58 f.construction 7400 13,94,61,47 rices 7700 55,782,138,51 rices 7700 56,977,200,10 gytostices 86,097,200,10 sytostices 8100 10,792,6927,75 gytostices 8200 1,077,947,51					
5000 1,934,224,966,50 6100 151,876,653 6100 151,876,653 6100 151,876,653 6500 39,156,148 6500 31,388,184,16 7100 6,549,651,35 7100 6,549,651,35 7100 6,549,651,35 7100 6,549,651,35 7100 6,549,651,35 7100 6,549,651,35 7100 6,549,651,35 7100 6,549,651,35 7200 9,085,892,16 7100 6,549,651,35 7200 14,577,488,58 7100 5,532,334,65 7500 13,94,89,980,46 7700 55,732,138,51 7800 86,977,200,10 8100 107,926,927,75 8200 1,027,947,51			(1.906.592,046.30) (151,876.633.23) (151,876.633.23) (39,156.145.88) (58,990,462.84) (27,397.937.62) (31,388.184.16) (31,388.184.16) (9,085.892.16) (9,085.892.16)	(1,906.592.046.30) (151.876.633.23) (151.876.633.23) (151.876.633.23) (39,156.145.88) (39,156.145.88) (31.388.184.16) (5,990.462.84) (31.388.184.16) (6,549.651.35) (174.577.488.58) (109.294.588.216) (13.65.294.682.16)	
6100 151,876,633.23 nemt Services 6200 39,156,145.88 6200 39,156,145.88 53,903,62.84 6500 37,307,937.62 65,337.62 6500 31,388,184.16 53,505,135 7100 6,549,651.35 53,003,651.35 7200 713,00,505,135 73,00 7200 174,577,488,58 74,651.35 7300 174,577,485,58 75,00 7700 133,544,50 36, 7700 133,549,50,46 36, 7700 55,782,138,51 7600 7700 55,782,138,51 760 7700 55,782,138,51 760 7700 55,782,138,51 760 7700 28,6977,200,10 86,003,344,57 7900 28,6977,200,10 70,00 8100 10,792,6927,75 8200 8200 10,07,926,927,75 70,077,47,51			(151,876,633,22) (151,876,633,22) (39,156,145,88) (58,990,462,84) (27,397,937,62) (31,388,184,16) (6,549,651,35) (9,085,892,16) (1,4,577,488,38)	(151,876,653,32) (151,876,653,32) (39,156,145,88) (38,990,462,84) (31,38,184,16) (31,38,184,16) (31,38,184,16) (6,549,651,35) (109,294,548,21) (109,294,548,21) (109,294,548,21)	
ment Services 6200 39,156,145.88 ment Services 6300 58,900,462.84 6400 58,900,462.84 58,900,462.84 6500 31,381,184.16 53,000,462.94 7100 6,549,651.35 53,000,462.84 7200 9,035,892.16 74,577,488.58 7300 174,577,488.58 7500 7500 13,949,890.46 36, 7700 86,033,34,65 36, 7700 86,033,34,65 36, 7700 13,394,980,46 36, 7800 86,037,26,927,75 36, 7800 86,037,26,927,75 36, 7900 10,7,926,927,75 36, 8200 10,7,926,927,75 36,			(39,156,145,88) (58,990,462,84) (27,397,937,62) (31,388,184,16) (6,549,651,35) (9,085,892,16) (14,577,488,35)	(39,156,145,88) (39,156,145,88) (38,990,462,84) (31,38,184,16) (1,38,184,16) (6,549,651,35) (9,085,892,16) (179,294,548,21) (13,055,067,488,58)	
ment Services 6300 58.990.462.84 6400 27.37.97.937.62 6500 31.38.184.16 7100 6549.651.35 7100 51.388.184.16 7100 51.388.184.16 7100 51.388.184.16 7100 51.388.184.16 7100 51.388.184.16 7100 9.0549.61.35 7100 17.4577.488.58 7300 174.577.488.58 7300 174.577.488.58 7300 173.949.890.46 7500 13.945.890.46 7700 85.732.138.51 7800 86.977.200.10 7900 286.977.200.10 8200 10.7.926.927.75 8200 1.027.447.51			(38,990,462,84) (27,397,637,62) (31,388,184,16) (6,549,651,35) (9,085,892,16) (14,577,488,53)	(58,990,402,402,402,402,402,402,402,402,402,40	
6400 27,397,937,62 6500 31,388,184,16 7100 6,549,651,35 7200 9,055,892.16 7200 174,577,488,58 7300 174,577,488,58 7300 13,392,037,64 7300 13,962,061,35 7300 13,962,064 7300 13,962,064 7600 13,949,800,46 7700 57,721,38,51 7800 86,033,384,65 7900 286,977,200,10 8100 107,926,927,75 8200 10,07,926,927,75			(27.397.63) (21.388.184.16) (31.388.184.16) (6.549.651.35) (9.085.892.16) (14.577.488.53)	(27,397,037,037,037,037,037,037,037,037,037,03	
6500 31,38,184,16 7100 6,549,651,35 7200 9,085,892,16 7300 174,577,488,58 7300 174,577,488,58 7400 130,415,614,47 7500 133,962,614,47 7500 133,949,800,46 7700 55,732,138,51 7700 55,732,138,51 7900 55,732,138,51 8100 107,926,927,75 8200 10,7,926,927,75			(31.388.184.16) (6.549.651.35) (9.085.892.16) (14.577.488.53)	(11.027), 297, 1021, 102	
7100 6,549,651.35 7200 9,085,892.16 7200 9,085,892.16 7300 174,577,488.58 7400 180,415,614,47 7500 133,949,800,46 7500 133,949,800,46 7700 55,782,138,51 7700 55,782,138,51 7900 286,977,200,10 8100 107,926,927.75 8200 1,027,447.51			(6.549,651.35) (9.0858,92.16) (174,577,488,58)	(1, 20, 20, 20, 20, 20, 20, 20, 20, 20, 20	
7200 9,085,892.16 7300 174,577,485.58 7300 174,577,485.58 7500 13,961,64,47 7500 13,364,920,46 7700 55,323,136,51 7800 86,033,384,65 7900 286,977,200,10 8100 107,326,927,75 8200 1,027,447,51			(174,577,488,58)	(c.:103(2) (0.085,892.16) (174,577,488,58) (169,294,548.21) (13,652,648.21)	
7300 174,577,488.58 0n 7400 180,415,614,47 7500 13,0415,614,47 13,0415,614,47 7500 13,349,807,64 36, 7700 55,782,138,51 36, 7800 86,977,200,10 36, 7900 286,977,200,10 36, 8200 107,926,927,75 32,			(174,577,488,58)	(174,577,488,58) (174,577,488,58) (115,294,548,21) (115,047,543,543,54)	
on 7400 180,415,614,47 7500 13,962,087,64 36, 7600 13,3,949,890,46 36, 7700 55,782,138,51 36, 7800 86,033,384,65 36, 7900 286,977,200,10 86,037,364,55 8100 107,926,927,75 8200			(00:00+')/(0'+/1)	(1/4,5/1/,488.58) (169,294,548.21) (12,062,087.64)	
7500 13,962,087,64 36. 7600 133,949,890,46 36. 7700 55,782,138.51 36. 7800 86,033,384,65 36. 7900 286,977,200,10 86,037,75 8100 107,926,977,75 37.				(12.04,248.21)	
7600 133,949,890,46 36. 7700 55,782,138.51 36. 7800 86,033,384.65 37. 7900 286,977,200,10 8100 107,926,927.75 8200 10,732,6,927.75 37. 37.			(17.940,442,401)		11111111111111
7700 55,782,138,51 7800 86,033,384,65 7900 286,977,200,10 8100 107,926,927,75 8200 1,027,447,51			111111100,200,001	(+0./00/70/(1)	
7800 86,033,384,65 7900 286,977,200,10 8100 107,926,927,75 8200 1,027,447,51			10.01 5,004,2	2,480,370.07	
7900 286,977,200,10 8100 107,926,927,75 8200 1,027,447,51	640.400.97 75 834 700 00		(10,220,020)	(12:82;138:1)	
8200			(00.007,000,00)	(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(
8200		10 702 205 21	(01.001.01.001.01.001.02)	(1) (1) (286,977,200,10)	
		00.021,000,00	(C/.102/1+C/60)	(11/1/1 (69,341,201.75)	
5100 34.969.279.62			(10.144,120,1)	(11,027,447.51)	
1 Debt 9200 1		13 278 056 21	(136 407 557 07)	(1)(1)(1) (34,969,279.62)	
Unallocated Depreciation/Amortization Expense*			(10.36.327.001)	(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(All
Total Governmental Activities 3,618,603,336,74 64,436,342,78	136,342.78 126,107,944,92	63 035 748 57	(25:02:00:200)	(124,490,495.53)	All HILLING
			1/////// (It-monte-microsta	(/ +^ 005'570'505'5)	
Self Insurance Consortium					
Daycare Operations					
Total Business-type Activities					
Total Primary Government 3,618,603,336,74 64,436,342,78	136,342.78 126,107,944,92	63.035.748.57	(3 365 023 300 47)	124 00C CC0 33C C)	
			(11.000,000,000,000,000,000,000,000,000,0	(/+:000;020;000;0)	
Charter Schools/Foundations 150,814,010.72 8,049,299,97	049,299.97 6,232,388.62	2 11.318.025.60			(1) (1) (1) (1) (1)
Total Component Units 150,814,010.72 8,049,299.97			<u>ANNIN MANNANAN</u>		(122,214,290.33)

General Revenues:

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 Change in Net Assets Net Assets - July 1, 2008 Net Assets - June 30, 2009 Investment Earnings Extraordinary Items Miscellaneous Special Items Transfers Taxes:

			130.315.321.97	93.495.95	2.557.634.29	1,396,424.84	88,399.17	134.451.276.22	9.236.979.69	47.215.877.90	56,452,857.59
1,410,466,840.43	66,703,244.11	423,453,777.84	1.352,519,899.21	25,560,591.37	47,658,525.73			3,326,362,878.69	(38,660,421.78)	1.757,200,298,72	1,718,539,876.94
466,840.43	703,244.11	453,777.84	519,899.21	560,591.37	658,525.73			362,878.69	660,421.78)	200,298.72	,718,539,876.94
1,410,466,840.43	66,703,244.11	423,453,777.84	1,352,519,899.21	25,560,591.37	47,658,525.73			3,326,362,878.69	(38,660,421.78)		1,757,200,298.72

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2009

ARTS Annual (Marcolame) Annual (Marcolame) <th>June 30, 2009</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	June 30, 2009									
General Funds F. Mai F. Mai F. Mai F. Mai Commentant Commentant <thcommentant< th=""> <thcomme< th=""><th></th><th></th><th></th><th>ARRA Economic Stinulus</th><th>Section 1011.14/ 1011.15</th><th>Capital Improvement Section 1011.71(2)</th><th>Other Capital</th><th>Other</th><th>Total</th></thcomme<></thcommentant<>				ARRA Economic Stinulus	Section 1011.14/ 1011.15	Capital Improvement Section 1011.71(2)	Other Capital	Other	Total	
(10) 791,973 (3) 271,035-01 733,055-01 662,366-31 333,056-01 333,056-01 (10) 94,445-01 7,106,531-01 36,056,531 36,056,531 133,056-01 333,056-01 (10) 11,21,297755 31,077,59 33,077,59 33,075-01 40,056,531 133,056-01 (10) 11,21,297756 53,517,757-01 35,077,93 36,056-01 54,056,010 55,077,010 10,020,012 (10) 11,015,9000 55,027,767-0 37,066,710 55,07,013,00 10,020,014 10,020,014 10,020,014 10,020,014 10,020,014 10,020,014 10,020,014 10,020,014 11,020,000,00 10,020,014 11,020,020,014 1		Account Number	General 100	Funds 430	F.S. Loans	F.S. 370	Projects	Governmental	Governmental	
10 $-701,007.3$ $-711,645.40$ $17,6465.413$ $17,6465.473$ $0.000,000$ $-6,272,465.03$ $0.000,000$ 10 $-9,646.15$ $-711,645.46$ $17,646.473$ $-6,672,466.10$ $0.000,000$ $-4,615,003$ <th -20,01<="" td=""><td>ASSETS</td><td></td><td></td><td></td><td>222</td><td>0/6</td><td>040</td><td>runds</td><td>Funds</td></th>	<td>ASSETS</td> <td></td> <td></td> <td></td> <td>222</td> <td>0/6</td> <td>040</td> <td>runds</td> <td>Funds</td>	ASSETS				222	0/6	040	runds	Funds
Number in the state i	Cash and Cash Equivalents	0111	791,967.32				4,622,464.31	133,026.04	5,547,457.67	
NEX.00.211 NEX.00.211 <thnex.00.211< th=""> NEX.00.211 NEX.00.2</thnex.00.211<>	Investments	1160	91,449,340.18	271,635.40	17,688,541.27	172,446,267.10	565,700,932.04	106,283,187.10	953,839,903.09	
100 105,005,01 105,005,01 34,005,00 0,011,00 104,005,00 44,006,00 44	Accounts Receivable, Net	1130	27.152,585,554			29,691,615.73		4,479,192.32	133,054,339.78	
180 1.000.00 3.000.00 4.015.093.51 2.000.201 4.015.093.51 2.000.201 11 7.306.550.01 8.532.776.56 3.000.00 3.000.00 3.000.00 3.000.00 3.000.00 3.000.00 3.000.00 3.000.00 3.000.00 3.000.00 3.000.00 3.000.00 3.000.00 3.000.00 3.000.00 3.000.73.53 3.000.77.53 3.0000.73.53<	Interest Receivable	1170	166.464.33		38 377 98	734 208 60	00 078 808	17.000,041	1,408,462.84	
300 30000 40159038 3898.557.72 40159038 3888.557.72 40159038 3888.557.72 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159038 40159044 11 40159038 40159044 11 40159044 11 40159038 40159044 11 40159038 401590444 11 40159038 401590444 11 40159038 40159039 40	Due from Reinsurer	1180	000000		02.110.00	60.000.400	424,400.09	05.260,10	914,703.39	
11 77,300,553,01 87,855,756,16 87,855,756,16 87,855,776,16 11,67,8,10,56 4,61,89,58 8,80,557,75 4,61,89,58 8,80,557,75 4,61,89,58 8,80,557,75 4,61,89,58 7,50,553,16 11,475,153,16 11,675,153,16 10,51,754,153 3,61,754,85 3,61,754,85 3,61,754,85 3,61,754,85 3,61,754,85 3,61,754,85 3,61,754,85 3,61,754,85 3,61,754,85 3,61,754,85 3,61,754,85 3,61,754,85 3,61,754,85 1,1 1,1 1,1 1,1 1,1 1,1 1,1 2,20,754,64 2,20,754,64 2,20,754,64 1,1 1,1 1,1 1,1 1,1 1,1 2,13,34,64 2,20,2468,50 1,14,00,963,13	Deposits Receivable	1210				3,000.00			100.000	
III 77,0665301 87,866,67.31 10,072,0365 6,05,993,83 8,895,57.72 100 11,477,30063 5,352,776,76 353,577,66 369,5063 369,5063 369,5063 369,5063 369,5063 360,773,48 10 11,475,153,16 0,05,613,617,06 331,333,466,57 367,552,16,00 16,771,996,77 1,143,513,16 10 11,002,137,66 83,113,23 3,566,551,12 3,037,364,57 3,077,364,51 1,143,513,16 10 11,002,137,66 83,113,23 3,056,136,17 1,143,513,16 1,143,513,	Due From Other Funds:	-							00.000	
110 147.1301.0 5.552.76.76 1 1 2.664.57.4 41.46.13.85 130 9.413.66.23 2.660.4100 10.613.81.0 10.613.81.0 163.787.054 1.1 140 9.413.66.23 2.660.4100 10.613.13.0 10.613.13.0 10.6373.86 1.475.135.10 10.613.76 2.607.76 2.607.74.85 2.607.95.74.85 2.607.95.74.85 2.607.95.74.85 2.607.74.85 2.607.74.85 2.607.74.85 2.705.74.85 2.705.74.85 2.705.74.85 2.705.7	Budgetary Funds	1141	77,506,553.01		87,886,697.81	11,678,219.56	4,615,993.83	8,889,557.72	190,577,021.93	
10 114,15,827 356,465.74 1148,158.75 367,348.8 1148,158.74 10 110,02,1766 66,113.3.3 106,613,617.06 337,133,346.63 555,632,316.01 15,776,531 3673,785.31 110 110,02,1766 66,113.3.3 106,613,617.06 337,133,346.63 555,632,316.01 15,077,448 1 110 9,000,00 11,175,133.46 9,003,468.90 16,679,196.77 113,003,391 1 1 110 9,000,00 13,346.63 9,003,468.90 16,679,196.77 113,003,391 1	Internal Funds	1142	4,995,908.79						4,995,908.79	
2007.34.85 2007.34	Pue num Outer Agencies	1150	0 112 667 75	8,552,741.00			268,465.74	41,148,158.87	61,440,992.36	
35580196.23 11.475.15.16 165.17.106 277.133,046.17.06 277.133,046.17.06 277.133,046.17.06 10.377.70.441 1 110 33.7.465.71.06 86.3.1.3.1.3 9.002.468.00 16.679,196.67 11.402.59.03 110 33.7.465.71.06 86.3.1.3.1.3 9.002.468.00 16.679,196.67 11.30.53.30 110 33.7.465.71.06 33.146.07 3.146.07.75 2.650.71.00 1.93.200.300 110 9.000.00 9.000.00 1.93.000.000 1.93.206.33 2.903.488.17 1.13.63.391 200 2.576.314.40 1.93.200.000.00 1.93.200.000.00 1.93.200.5348 2.903.488.17 1.32.63.99 200 2.576.314.40 1.93.200.000.00 1.93.200.000.00 1.93.200.139.91 1.32.53.90 200 2.576.314.40 1.32.63.90 1.32.53.96.61 1.91.3.29.481.47 1.13.203.91.95 200 2.576.31.41 1.32.53.96.61 1.25.00.000.00 1.42.23.54.61 1.42.23.66.91 200 2.576.31.41 1.32.016.92.74 1.32.64.91.74 1.42.23.64.91 1.42.23.64.91 </td <td>Prepaid Items</td> <td>1230</td> <td>C7.700/C1+/2</td> <td>2,000, /41.00</td> <td></td> <td>72 040 053 55</td> <td></td> <td>2,607,274.85</td> <td>14,671,678.10</td>	Prepaid Items	1230	C7.700/C1+/2	2,000, /41.00		72 040 053 55		2,607,274.85	14,671,678.10	
110 11.1.002,117.66 863,133.33 1.1.002,013.766 863,133.33 3.467,785.31 3.467,785.31 3.467,785.31 3.467,785.31 3.467,785.31 3.467,785.31 3.467,786.31 3.473,786.31 3.473,786.31 3.473,786.31 3.473,786.31 3.473,786.31 3.473,786.31 3.473,786.31 3.473,786.31 3.473,786.31 3.433,773,60.31 3.433,773,60.31 </td <td>Total Assets</td> <td>0021</td> <td>295.891.916.23</td> <td>11.475.153.16</td> <td>105.613.617.06</td> <td>CC.5C6,6/0,62</td> <td>575 637 316 01</td> <td>162 797 054 41</td> <td>23,079,953.55</td>	Total Assets	0021	295.891.916.23	11.475.153.16	105.613.617.06	CC.5C6,6/0,62	575 637 316 01	162 797 054 41	23,079,953.55	
(10 11.1002.137.66 86.1.3.1.31 (1.5.2.53.36) 3.6.7.3.765 (1.7.2.5.3.36) 11.00 -3.37.46.637.10 13.663.277.48 9.002.408.90 16.679,199.67 17.2.55.390 11.0 -9.005.003 -3.560.741.00 13.663.277.48 9.002.408.90 15.553.39 29.474.65 11.0 -9.005.003 -3.560.741.00 13.663.277.48 9.005.468.17 20.554.881.78 13.633.693.55 20.0 -9.005.18.49 -1.12.2000.000 -1.53.266.881.12 8.54.724.623 20.051.860.75 99.474.66 20.0 -9.051.84.91 -1.12.2000.000 1.53.266.881.12 8.54.724.623 20.051.860.75 99.474.66 20.0 -9.051.84.78 8.54.7394.67 1.913.500.15 99.474.66 99.472.66 20.0 -9.051.66.73 1.93.573.66.67 1.53.254.66.75 46.406.677.83 77.204.817.95 77.904.91.95 20.0 -9.051.76.67 -1.22.005.917.86.75 46.406.677.83 77.204.817.95 77.904.91.95 20.0 -9.051.76.67 -1.23.777.68.07 1.52.52.81.95 77.904.81.95	LIABILITIES AND FUND BALANCES				0	00.100.001.00	10:01:05-00-02:0	14:+00,/0/,001	00.124,000,400,1	
170 33,746,57.50 $monototion 13,63,32,74 9,002,468,90 16,679,199,67 11,300,983,33 130 -9,000,00 3,143,637,32 2,660,741,00 13,663,27,48 9,002,468,90 16,679,199,67 113,633,91 130 -9,000,00 3,143,682,12 3,943,687,12 2,345,384,124,402 29,001,400,07 992,474,65 230 2,576,318,40 12,200,000,000 11,523,256,61 11,612,520,462 29,001,400,07 992,474,65 210 2,576,318,40 12,200,000,000 11,523,256,61 11,602,588,93 11,3693,73 210 2,576,318,40 12,500,508,91 10,560,973,88 46,400,677,88 47,938,89,33 210 2,576,318,40 10,560,973,80 46,400,577,88,97 47,938,89,33 210 2,1460,37,62 1,30,001,00 1,30,001,00 1,31,557,352,71 11,22,016,304,27 47,938,89,33 210 2,134,600,573,83 1,30,00,173,90 1,31,557,323,52 4,5400,573,83,73 4,5400,573,83,73 211 2,133,54,61$	CIABILITIES Salaries. Benefits and Pavroll Taxes Pavable	0116	121 002 137 66	862 173 72						
130 4623,233.23 2.660,741.00 13,693,271 8,854,264.63 20081,890.75 11,400,966.73 140 90000 314,908.71 11,911,329.73 20,554,881.78 133,639.14 200 90000 314,908.71 11,911,329.73 20,554,881.78 133,643.63 210 3,547,304.05 11,573,286.63 8,854,264.63 20,081,890.75 992,474.65 210 3,547,304.05 11,573,286.63 11,573,286.63 20,518,80.75 11,422,504.04 210 2,576,318,99 11,573,286.63 11,573,286.63 20,618,90.75 992,474.65 210 2,912,574.00 11,573,286.63 10,560,677.83 15,460,677.83 11,423,535 210 2,912,574.01 10,560,973.80 46,400,677.83 77,204,817.92 11,473,535 210 310,001,00 11,415,153.16 16,553,1738,53 53,60,533 11,423,535 210 214,660,237,62 11,415,153.16 16,554,173,83 11,547,184,53 11,423,535 210 21,44,656 11,414,51,53,16 11,415,153,16 <	Pavroll Deductions and Withholdings	0112	33 746 637 06	62.621,600				3,673,785.31	125,629,046.20	
130 0.0000 $3.145,02.71$ $1.915,52.973$ $20.54881.78$ 1.3533391 230 9.0000 $3.145,02.71$ $1.915,52.973$ $20.54881.78$ $1335,3391$ 230 $2.576,318,49$ $1.32.000,000$ $3.145,02.71$ $1.915,52.973$ $20.5481.78$ $1335,3391$ 230 $2.576,318,49$ $1.32.000,000$ $8.854,566.72$ $20.018,800.75$ $9.2474,66$ 230 $8.547,564.75$ $1.32.000,000$ $8.854,566.72$ $1.915,529.73$ $9.2474,65$ 230 $8.547,564.75$ $7.061,288.07$ $1.533,366.53$ $7.7204,817.92$ $47.938,899.33$ 230 $2.912,554.09$ $1.0560,972.80$ $46,40,677.83$ $77,204,817.92$ $47.938,899.33$ 210 $2.912,574.09$ $1.0560,977.83$ $1.0560,977.83$ $77,204,817.92$ $77,903,92$ 210 $2.912,576.128$ $8.54,566.67$ $77,204,817.92$ $77,903,92$ 210 $2.916,977,87$ $7.7204,817.92$ $77,903,92$ $77,903,92$ 210 $2.10,475,7766,77$ $1.741,738,15$	Accounts Payable	2120	44.923.232.32	2.650.741.00	13 693 227 48	0 002 408 90	16 670 100 67	11 400 000 22	34,472,160.86	
140 9,0000 3,14,002.10 3,14,002.17 1,01,329.17 2,054,841.78 1,13,63.91 20 2,376,318.49 2,376,318.49 2,376,318.49 592,474.65 592,474.65 20 2,376,318.49 1,220,00000 8,84,364.64 2,0081,890,35 592,474.65 20 2,576,318.49 1,220,000000 1,523,366.63 70,0181,890,35 592,474.66 20 2,576,318.49 1,220,00000 1,523,366.63 70,018,199,015 592,474.66 20 2,576,016 1,223,04.04 1,223,04.04 77,903,92 77,903,92 20 2,500,100 1,513,131.10 10,560,973,83 77,204,817,92 47,903,93 214 2,00,271.61 10,560,973,83 10,016,886.99 1,741,381.53 3866,153 214 2,1466,027,62 11,475,133.16 10,3517,154,74 6,490,677.83 9,771,66 210 3,100,010 3,146,600 11,475,133.16 10,354,73 3866,153 77,903,923 210 2,146,6027,62 11,475,133.16 10,354,727,66 77,903	Judgments Payable	2130		0011	01.1	2,004,200,2	10,01,21,27.01	11,400,998.33	98,549,807.70	
130 133.060.358.12 8.884.264.62 29.081.800.75 992.474.65 230 2.575.18.49 1.523.286.63 8.884.264.62 29.081.800.75 992.474.65 210 2.575.18.49 1.523.286.63 1.523.286.63 1.523.286.63 1.523.286.63 1.523.266.63 1.72.063.93 1.123.269.63 1.72.063.93 1.123.269.63 1.72.063.93 1.72.063.93 1.72.263.869.93 1.72.063.93 1.553.258.75 1.53.059.456.93 1.553.266.63 1.52.269.65.53 1.52.269.65.53 1.52.269.65.53 1.52.269.65.53 1.52.269.65.53 1.52.269.65.53 1.56.269.257.71 1.22.016.304.37 1.52.28.268.55 1.52.61.92.528.277 1.52.61.92.528.55 1.	Construction Contracts Payable	2140	9,000.00		3,143,082.71	1,913,529.73	20.554,881.78	133.633.91	25 754 128 13	
240 132.000.0000 132.000.000 132.000.0000 <th< td=""><td>Construction Contracts Payable-Retained Percentage</td><td>2150</td><td></td><td></td><td>2,596,585.12</td><td>8,854,264.62</td><td>29,081,890.75</td><td>592,474.65</td><td>41,125,215.14</td></th<>	Construction Contracts Payable-Retained Percentage	2150			2,596,585.12	8,854,264.62	29,081,890.75	592,474.65	41,125,215.14	
320 137.000.0000 137.000.0000 137.000.0000 137.000.0000 137.000.0000 137.000.0000 137.000.0000 137.000.0000 137.000.0000 137.000.0000	Due to Fiscal Agent	2240								
270 2,576,318,49 1 1,523,286.65 1,523,286.65 1,223,260.64 1,425,560.64 230 6,760.00 1,425,54.09 1,425,560.64 1,425,560.64 1,425,560.64 230 6,760.00 1,425,560.64 1,425,560.64 1,425,560.64 1,425,560.64 230 2,912,554.09 7,061.288.93 10,560.972.80 46,490,677.83 77,204,817.92 47,938,893.33 161 470,375,12 7,061.288.93 10,560.972.80 46,490,677.83 77,204,817.92 47,938,893.33 101 310,001.00 11,475,133.16 10,560.972.80 46,490,677.83 77,204,817.92 47,938,893.33 110 310,001.00 11,475,133.16 10,560.972.80 46,490,677.83 77,204,817.92 47,938,893.33 110 310,001.00 310,001.00 310,001.00 31,867.34 77,903,817.35 110 310,001.00 310,010.50 310,010.50 310,010.50 77,048,817.92 77,903,817.35 1010 2,011,010 310,011.56 31,012,010.50 31,012,010.50 70,014,52.52.23.	Notes Fayable Sales Tay Payable	2250			132,000,000.00				132,000,000.00	
1.532,364.04 $1.533,286.65$ $1.533,286.65$ $1.532,364.04$ $1.422,564.04$ 3.00 $8,347,294.05$ $6.760.05$ $4.6,490,677.83$ $77,204,817.92$ $4.7,938,889,33$ 1.0 $2.912,554.00$ $7.901,288,93$ $10,560.972.80$ $46,490,677.83$ $77,204,817.92$ $47,938,889,33$ 1.0 $310.001.00$ $1.1475,1331.6$ $10,560.972.80$ $46,490,677.83$ $77,204,817.92$ $47,938,889,33$ $2.907,719.00$ $310.001.00$ $1.1475,1331.6$ $165,517,154.74$ $67,277,768.09$ $1.741,738.15$ $3.806,135.59$ $2.007,719.00$ $315,577,158.55$ $51,435,22,777$ $11,22,016,304,27$ $90,347.66$ 70 $9,144,650.00$ $317,557,738.55$ $51,435,22,777$ $122,016,304,27$ $90,776,69$ 70 $9,144,650.00$ $317,557,738.55$ $51,435,22,777$ $122,016,304,27$ $90,776,69$ 70 $9,144,650.00$ $91,415,60$ $317,525,777$ $11,45,60,573$ $72,889,956,55$ 70 $91,415,60$ $317,537,738,55$ $51,425,22777$ $123,94,63,73$ <	Fight on Pending Claims	0444	0 576 210 AD							
330 $8,347,94.05$	Accrued Interest Payable	2210	4-101010/ci-		1 573 786 63				2,576,318.49	
220 $6.760.00$ $6.760.00$ $1.422.504.04$ $1.422.504.04$ 161 $4.20.375.12$ $7.961.288.93$ $10.560.972.80$ $46.490.677.83$ $77.204.817.92$ $47.938.890.33$ 161 $4.20.375.12$ $7.961.288.93$ $10.560.972.80$ $46.490.677.83$ $77.204.817.92$ $47.938.890.33$ 102 $310.001.00$ $1.24.327.83$ $10.560.972.80$ $46.490.677.83$ $77.204.817.92$ $47.938.890.33$ 1010 $310.001.00$ $1.475.135.16$ $10.550.77.73$ $1.65.377.738.55$ $9.577.186.99$ $77.903.92$ 2010 $2.907.71900$ $1.44.5.60.237.62$ $1.475.135.15$ $10.557.738.55$ $51.425.27.73$ $9.577.186.95$ $77.904.817.56$ 7010 $2.907.71900$ $1.475.135.15$ $10.557.738.55$ $51.425.62.72.75$ $77.904.56.97$ $77.904.56.97$ 7010 $9.771.866.87$ $1.45.262.528.27$ $9.577.84.90.56.75$ $77.904.56.97.56$ $77.904.56.756$ 7010 $9.771.866.87$ $1.45.262.528.27$ $9.578.87.69$ $77.906.528.576$ $77.288.99.537.56$ $77.986.887.56.56$ <	Liability for Compensated Absences	2330	8,547,394.05						50.082,620,1 50.002,722,1	
320 $2.912.554.06$ $1.422.504.04$ $1.422.504.04$ 161 $+20.375.12$ $7.961.288.93$ $10.560.972.80$ $46.490.677.83$ $77.204.817.92$ $47.938.896.33$ 102 $124.827.83$ $7.961.288.93$ $10.560.972.80$ $46.490.677.83$ $77.204.817.92$ $47.938.896.33$ 10 $3110.001.00$ $510.001.00$ $11.475,153.16$ $163.517.154.74$ $67.277.768.99$ $11.741.738.15$ $3.806.153.59$ 200 $214.669.237.62$ $11.475,153.16$ $163.517.154.74$ $67.277.768.07$ $145.265.528.27$ $69.771.86.68$ 200 $214.669.237.62$ $11.475,153.16$ $163.517.154.74$ $67.277.768.07$ $145.265.528.27$ $69.771.86.58$ 200 $214.669.237.62$ $11.475,153.16$ $163.577.738.52$ $51.425.227.77$ $50.90.472.69$ $72.88.994.756$ 200 $9.144.656.00$ $37.557.738.535$ $51.425.227.77$ $122.016.304.27$ $3.089.472.69$ 200 $9.144.656.00$ $37.557.738.55$ $51.425.227.77$ $122.016.304.27$ $2.044.855.73$ 200 9.1	Deposits Payable	2220	6,760.00						00.760.00	
101 27.0.375.12 7.90.61.288.03 10.560.972.80 44.00.677.83 77.204.817.92 47.938.850.33 102 124.827.83 10.001.00 310.001.00 10.310.001.00 310.001.00 77.903.93 280 310.001.00 11.475,133.16 16.3517,154.74 67.277,768.09 1.016.886.93 38.06.133.50 280 214,669.237.62 11.475,133.16 16.3517,154.74 67.277,768.09 1.016.886.93 38.06.133.50 280 214,669.237.62 11.475,133.16 16.3517,154.74 67.277,768.09 1.45.2.62.58.13 38.06.133.50 703 2.907,719.00 2.907,719.00 2.907,7168.00 2.944.867.80 3.860.135.60 704 2.907,719.00 37.557.738.55 51.425.25.28.13 5.944.867.80 3.860.136.80 705 9.144.656.00 7.146.76.02.90 2.944.867.80 3.860.136.80 3.860.136.80 704 7.22.861.91 1.125.22.71 1.22.06.2.92.81 3.758.80.916.80 3.860.438.80 3.864.158.80 705 9.914.660 9.914.860 9.914.860 9.94.915.8	Due to Other Agencies	2230	2,912,554.09					1,422,504.04	4,335.058.13	
101 -42373 $7061.288.93$ $10.560.572.80$ $46.490.677.33$ $77.204.817.92$ 4793889.33 110 $310.001.00$ $77.904.817.83$ $77.904.817.83$ $77.904.817.92$ $47938.89.33$ 110 $310.001.00$ $71.903.92$ $77.904.817.83$ $77.904.817.83$ $77.904.817.83$ 200 $310.001.00$ $11.485.153.16$ $163.517.154.74$ $67.277.768.07$ $145.62.2388.27$ $69.771.866.88$ 700 $214.669.237.62$ $11.475.153.16$ $163.517.154.74$ $67.277.768.07$ $145.62.238.82.7$ $59.771.866.88$ 700 $21907.9953.355$ $51.425.227.71$ $122.016.304.27$ $3089.472.66$ $77.2828.936.53$ 700 $9.144.65.00$ $37.557.738.55$ $51.425.527.71$ $122.016.304.27$ $3089.472.66$ 700 $9.144.65.00$ $37.557.738.55$ $51.425.527.71$ $122.016.304.27$ $3089.472.66$ 700 $9.144.55.00$ $37.557.738.55$ $51.425.527.71$ $122.016.304.27$ $3089.472.66$ 700 $9.11.045.752.77$ $122.5.277.71$ <td< td=""><td>Due to Other Funds:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Due to Other Funds:									
10 $124, 62, 103$ $77,903, 92$ $77,92,22,52,22,77,1$ $122,016,304, 27$ $30,93,47,269$ $77,828,936,53$ $72,828,936,53$	budgetary Funds Internal Funds	1917	420,375.12	7,961,288.93	10,560,972.80	46,490,677.83	77,204,817.92	47,938,889.33	190,577,021.93	
410 310.001.00 77,903.92 410 $310.001.00$ $1.71,51.33.16$ $163.517,154.74$ $67,277,768.09$ $1.741,738.15$ $3.806,133.59$ 280 $214,660.237.62$ $11.475,133.16$ $163.517,154.74$ $67,277,768.07$ $145.562,528.27$ $99,771,866.88$ 77 $90,771,800.8$ $33.557,738.55$ $51,425,227,71$ $122.016,304.27$ $99,771,866.88$ 70 $9,144,626.00$ $37,557,738.55$ $51,425,227,71$ $122.016,304.27$ $99,771,866.88$ 70 $9,144,626.00$ $37,557,738.55$ $51,425,227,71$ $122.016,304.27$ $99,771,866.88$ 710 $2,907,790.00$ $37,557,738.55$ $51,425,227,71$ $122.016,304.27$ $3089,472.69$ 72 $9,144,626.00$ $37,557,738.55$ $51,425,227,71$ $122.016,304.27$ $3089,472.69$ 73 $9,144,626.00$ $33,557,738.55$ $51,425,227,71$ $122.016,304.27$ $308,947.69$ 73 $9,14,626.00$ $31,535,736.75$ $51,425,227,71$ $122.016,304.27$ $72,828,936.56$ 760 $11,034,54$	Deferred Revenue	7017	124,827.85						124,827.83	
410 10 10 100 1000<	Unearned Revenue	2410	310.001.00					CO 500 22	CO FOO 285	
380 1 47 1 47 1 47 48 47 47 48 47 48 47 48 47 48 47 48 47 48 48 47 48 48 49 <td>Unavailable Revenue</td> <td>2410</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>24.504,11</td> <td>38/,904.92</td>	Unavailable Revenue	2410						24.504,11	38/,904.92	
214,669,237,62 11,475,133.16 165,17,154,74 67,277,768,07 145,262,528,27 69,771,866,88 705 2,907,719,00 37,557,738,55 51,425,227,71 122,016,304,27 3,089,472.69 720 9,144,626,00 37,557,738,55 51,425,227,71 122,016,304,27 3,089,472.69 730 9,144,626,00 37,557,738,55 51,425,227,71 122,016,304,27 3,089,472.69 730 9,144,626,00 37,557,738,55 51,425,227,71 122,016,304,27 3,089,472.69 730 9,144,626,00 37,557,738,55 51,425,222,771 122,016,304,27 3,089,472.69 730 9,144,626,00 37,557,738,55 51,425,222,771 122,016,304,27 3,089,472.69 730 9,144,626,00 37,557,738,55 51,425,222,771 122,016,304,27 3,089,472.69 730 9,144,626,00 37,135,734,61 122,016,304,37 16,876,347.38 77,885,396,56 72,885,366,56 72,889,36,57 69,71,38 77,882,31,38 76,613,773 16,876,347.34 16,876,347.34 11,475,187,134 16,54,61,276,23 16,54,6	Estimated Liability on Arbitrage Rebate	2280				1,016,886.99	1,741,738.15	3,806,153.59	6,564,778.73	
705 2.9.07.719.00 37.557.738.55 51.425.227.71 1.22.016,304.27 3.089,472.69 730 9.144.626.00 37.557.738.55 51.425.227.71 1.22.016,304.27 3.089,472.69 730 9.144.626.00 37.557.738.55 51.425.227.71 1.22.016,304.27 3.089,472.69 726 11.034,549.00 72.828,936.53 72.828,936.53 72.828,936.53 766 11.034,549.00 69.5461.276.23 72.828,93.63 72.828,93.63 760 58,135.784.61 69.5461.276.23 72.828,93.63 72.828,93.63 760 58,135.784.61 69.5461.276.23 72.828,93.47 16.876,347.38 760 81,222.678.61 695,350.56.56 430,369,787.74 94,015,187.53 700 81,222.678.61 16.57,903,537.683 16.59,855,506.56 430,369,784.71 16.876,347.38 700 81,222.678.61 105,613,617.66 205,69,787.74 94,015,187.53 1 700 237,133,346.43 16.37,637.943.71 16.377,034.71 16.77,034.71 1	I otal Liabilities		214,669,237.62	11,475,153.16	163,517,154.74	67,277,768.07	145,262,528.27	69,771,866.88	671,973,708.74	
705 2907719.00 $23.079,953.55$ $51,425.227.71$ $122.016,304.27$ $3.089,472.69$ 720 $9.144.626.00$ $37.557,738.55$ $51,425.227.71$ $122.016,304.27$ $3.089,472.69$ 720 $9.144.626.00$ $37.557,738.55$ $51,425.227.71$ $122.016,304.27$ $3.089,472.69$ 726 $11.034,549.00$ $12.2016,504.27$ $2.044,587.73$ $72.828,936.53$ 766 $11.034,549.00$ $10.24,61.276.23$ $72.828,936.53$ $72.828,936.53$ 760 $58,135,734.61$ $10.26,1276.23$ $95,350,415.30$ $72.828,93.6.53$ 760 $81,222,678.61$ $10,95,461,276.23$ $95,350,415.30$ $308,353,483.47$ $16,876,347.38$ 700 $81,222,678.61$ $10,95,357,965.66$ $430,369,787.74$ $94,015,187.53$ $11,475,115,16$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ $105,613,617.60$ </td <td>FUND BALANCES Reserved for:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	FUND BALANCES Reserved for:									
10 $2,907,719,00$ $31,537,738,55$ $51,425,227,71$ $122,016,504,27$ $3,089,472,69$ 72 $9,144,626,00$ $31,537,738,55$ $51,425,227,71$ $122,016,504,27$ $3,089,472,69$ 72 $9,144,626,00$ $31,537,738,55$ $51,425,227,71$ $122,016,504,27$ $3,089,472,69$ 72 $8,163,73$ $72,828,936,53$ $72,828,936,53$ $72,828,936,53$ 760 $11,034,549,00$ $8,1153,784,61$ $72,828,936,53$ $72,828,936,53$ 760 $8,1135,784,61$ $8,9,153,784,61$ $8,8,133,77$ $16,876,347,38$ 760 $8,8,135,784,61$ $8,95,596,56$ $95,350,415,30$ $308,353,483,47$ $16,876,347,38$ 700 $8,1,222,678,61$ $10,475,113,16$ $95,350,415,30$ $308,355,96,56$ $430,369,787,74$ $94,015,187,53$ 700 $8,1,222,678,11$ $11,475,113,16,61$ $105,613,617,66$ $305,355,905,56$ $430,369,784,1$ $11,17,75,133,16,01$ $105,613,617,617,60$ $105,613,617,61$ $105,613,617,61$ $105,613,617,60$ $105,613,513,63,65$ $105,613,617,617,60$ <	Prepaid Expenses	2705				73 079 953 55			22 620 0E0 EC	
720 9,144,626,00 37,537,738,55 51,425,227,77 122,016,504,27 3,089,472.66 730 7,2838,936,53 2,044,585,73 2,044,585,73 2,044,585,73 2,044,585,73 2,044,585,73 2,044,585,73 2,044,585,73 2,044,585,73 2,044,585,73 2,044,585,73 2,044,585,73 2,044,585,73 2,044,585,73 2,044,585,73 2,044,587,73 2,044,587,73 2,044,587,73 2,044,587,73 2,044,58,73 2,044,58,73 2,044,58,73,84 2,024,154,80) 2,024,154,80) 2,024,154,80) 2,024,154,80) 2,044,124,80) 2,024,154,80) 2,044,124,80) 2,044,124,80) 2,024,154,80) 2,024,124,80) 2,024,154,80) 2,044,124,80) 2,044,124,80) 2,044,124,80) 2,024,124,80) 2,024,124,80) 2,024,124,80) 2,024,124,80) 2,024,124,80) 2,024,124,80) 2,024,124,80) 2,024,124,80) 2,024,124,80) 2,044,124,80) 2,044,124,80) 2,044,124,80) 2,044,124,80) 2,044,124,80) 2,044,124,80) 2,044,124,80) 2,044,124,80) 2,044,124,80) 2,044,124,80) 2,044,124,80) 2,044,124,80) 2,044,124,80) 2,044,124,80)	State Required Carryover Programs	2710	2,907,719.00						00 012 200 0	
730 730 2.044,585.73 2.044,585.73 750 76 11,034,549.00 72,828,936,53 766 11,034,549.00 72,828,936,53 72,828,936,53 760 58,135,784.61 72,828,915,16 72,828,936,53 760 58,135,784.61 95,350,415.30 95,350,415.30 16,876,347.38 760 91,222,678.61 95,350,415.30 308,353,483,47 16,876,347.38 16,876,347.38 760 81,222,678.61 95,350,415.30 308,355,966,56 430,369,787.74 94,015,187.53 11,475,183.16,01 16,3787,034,41 1, 700 81,222,678.61 11,475,1133,16 237,133,346,43 575,602,327,166 237,133,346,43 16,3787,034,41 1,	Encumbrances	2720	9,144,626.00		37,557,738.55	51,425,227.71	122,016,304.27	3,089,472.69	223,233,369.22	
700 72,828,936,53 760 11,034,549.00 72,828,936,53 766 11,034,549.00 824,154.80 760 58,135,784.61 824,154.80 760 58,135,784.61 824,154.80 760 95,350,415.30 308,353,483.47 760 95,350,415.30 308,353,483.47 760 95,350,415.30 308,353,483.47 760 95,350,415.30 308,353,483.47 760 91,222,678.61 95,350,415.30 700 81,222,678.61 16,475,133,16 700 81,222,678.61 11,475,153,16 700 81,222,678.61 11,475,153,16 700 81,222,678.61 11,475,153,16	Inventory Deht Service Funds	2730						2,044,585.73	2.044,585.73	
760 11.034,549.00 6 11.034,549.00 6 760 58,135,784.61 6 78.0 78.135,784.61 78.0 78.135,784.61 78.0 78.135,784.61 78.135,784.61 78.135,784.61 78.135,784.61 78.135,784.61 78.135,784.61 78.135,784.61 78.135,784.61 78.134.74 78.134.74 78.134.74 78.134.73 78.134.74 78.134.73 78.134.73 78.134.73 78.134.73 78.134.73 78.135,483.47 78.16,347.38 78.134.73 78.135,483.47 78.16,347.38 78.132,565.56 430,369,787.74 94,015,187.53 78.137,054.41 11. 700 81,222,678.61 169,855,596.56 430,369,787.74 94,015,187.53 78.137,054.41 11.	Unreserved Reported in:	nc/-						72,828,936.53	72,828,936.53	
766 11,034,540,00 (824,134,80) 769 \$8,135,784,61 (824,134,80) (824,134,80) 760 \$8,135,784,61 (824,134,80) (824,134,80) 760 \$8,135,784,61 (824,134,80) (824,134,80) 760 \$9,535,415,30 95,350,415,30 (824,134,80) 760 \$9,535,415,30 308,353,483,47 16,876,347,38 760 \$9,535,415,30 308,353,483,47 16,876,347,38 760 \$1,222,678,61 (57,903,537,68) 16,9855,596,56 430,369,787,74 94,015,187,53 700 \$1,222,678,61 11,475,133,16 105,613,617,61 16,855,596,56 430,369,787,74 94,015,187,53 700 \$1,222,678,1 11,475,133,16 105,613,617,61 103,713,33,64,63 575,632,316,01 16,377,034,41 1,	General Fund	2760								
769 38,135,784.61 (824,154.80) 760 760 95,350,415.30 16,876,347.38 760 95,350,415.30 308,353,483.47 16,876,347.38 760 95,350,415.30 308,353,483.47 16,876,347.38 760 95,350,415.30 308,353,483.47 16,876,347.38 760 81,222,678.61 (57,903,537.68) 169,855,596.56 430,369,787.74 94,015,187.53 700 81,222,678.61 11,475,133.16 105,613,617.66 237,133,364.63 575,632,316.01 163,787,034.41 1,	Designated for Est Rebudgets and Obligations	2766	11,034,549.00						11,034,549.00	
760 (824,154.80) 760 95,350,415.30 16,876,347.38 760 95,350,415.30 308,353,483.47 16,876,347.38 760 91,222,678.61 (95,461,276,23) 95,350,415.30 308,353,483.47 16,876,347.38 760 81,222,678.61 (57,903,537.68) 169,855,596.56 430,369,787.74 94,015,187.53 700 81,222,678.61 11,475,153.16 105,613,617.66 237,133,364.63 575,632,316.01 163,787,034.41 1,	Undesignated Sherial Revenue Funde	2/69	58,135,784.61						58,135,784.61	
760 95,350,415.30 308,353,483.47 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.38 16,876,347.33 16,876,347.33 16,876,347.33 16,3787,054.41 1 1 700 235,891,916.33 11,475,133.16 105,613,617.06 237,133,364.63 577,632,316.01 163,787,054.41 1 1 1	Opecial Nevenue Funds Dath Samina Funds	7760						(824,154.80)	(824,154.80)	
766 95,350,415.30 308,353,483.47 16,876,347.38 73.8 769 (95,461,276,23) 95,350,415.30 308,353,483.47 16,876,347.38 76 760 81,222,678.61 (57,903,537.68) 169,855,596.56 430,369,787.74 94,015,187.53 70 700 81,222,678.61 11,475,153.16 105,613,617.06 237,133,364.63 577,632,316.01 163,787,054.41 1	Capital Projects Funds	09/7								
769 779 779 779 770 770 770 770 770 770 771 770 771 770 771 <th 771<="" td="" th<=""><td>Designated for Capital Projects</td><td>2766</td><td></td><td></td><td></td><td>05 350 /15 20</td><td>200 253 403 47</td><td>01 27 1 20 21</td><td>400 500 047 17</td></th>	<td>Designated for Capital Projects</td> <td>2766</td> <td></td> <td></td> <td></td> <td>05 350 /15 20</td> <td>200 253 403 47</td> <td>01 27 1 20 21</td> <td>400 500 047 17</td>	Designated for Capital Projects	2766				05 350 /15 20	200 253 403 47	01 27 1 20 21	400 500 047 17
760 81.222.678.61 (57,903.537.68) 169,855,596.56 430,369,787.74 94,015,187.53 700 81.222.678.61 11,475,153.16 105,613,617.06 237,133,364.63 575,632,316.01 163,787,054.41 1	Undesignated	2769			(95.461.276.23)	00.01+00000	/+.co+,ccc,onc	10,8/0,34/.38	420,580,246.15 105 461 376 321	
700 81,222,678,61 (57,903,537,68) 169,855,565.6 430,369,787,74 94,015,187,53 205,891,916,53 11,475,153,16 105,613,617,06 237,133,364,63 575,632,316,01 163,787,054,41 1	Permanent Funds	2760			((07.0/2,104,04)	
295,891,916.23 11,475,153,16 105,613,617,06 237,133,364.63 575,632,316.01 163,787,054.41 1	Total Fund Balances	2700	81,222,678.61		(57,903,537.68)	169,855,596.56	430,369,787.74	94,015,187.53	717,559,712.76	
	I otal Liabilities and Fund Balances			11,475,153.16	105,613,617.06	237,133,364.63	575,632,316.01	163,787,054.41	1,389,533,421.50	

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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, 2009 Total Fund Balances - Governmental Funds \$ 717,559,712.76 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. Capital assets 6,191,898,050.94 Accumulated depreciation (1,379,079,617.71) 4,812,818,433.23 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. 27,525,580.53 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 Deferred charges for issuance costs are not financial resources and therefore are not reported as assets in the governmental funds. 28,384,830.73 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 \$ (411,776,508.86)**Capital Leases** (188,670,145.66)**Compensated Absences** (259,833,347.21) **Retirement Incentive Benefits** (3,518,514.03) Other Post-employment Benefits Obligation (25,962,305.00)Salaries & Benefits Payable (14, 182, 013.09)Certificates of Participation (2,826,183,398.63) Claims Payable (99,505,631.00) Interest Payable (39,724,498.66) (3,869,356,362.14) Unearned revenue on Forward Purchase Agreement is 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 debt.) (179, 795.89)**Total Net Assets - Governmental Activities** \$ 1,718,539,876.94

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

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Matrix base in the second se				VDDV						
100 2.444.05 % 2.444.05 % 4.000.246.05 % 3.050.0401 3.050.0610 3.050.0610 2101 1.000.06.05 % 3.000.0610 3.050.0610 3.050.0610 2101 1.000.06.05 % 3.000.0610 3.050.0610 3.050.0610 2101 1.000.06.05 % 3.000.0610 3.050.0610 3.050.0610 2101 1.000.06.05 3.000.0610 3.050.0610 3.050.0610 2101 1.000.06.05 3.000.0610 3.050.0610 3.050.0610 2101 1.000.06 3.000.0610 3.050.0610 3.050.0610 2101 1.000.06 3.000.0610 3.050.0610 3.050.0610 2101 1.000.06 3.000.0610 3.000.0610 3.000.0610 2101 1.000.06 3.000.0610 3.000.0610 3.000.0610 2101 1.000.0610 3.000.0610 3.000.0610 3.000.0610 2101 1.000.0610 3.000.061 3.000.0610 3.000.0610 2101 1.000.0610 3.000.0610 3.000.0610 3.000.0610 2101 <th></th> <th>Account Number</th> <th>General</th> <th>Economic Stimulus Funds 430</th> <th>50</th> <th>Capital improvement Section 1011.71(2) F.S.</th> <th></th> <th>Other Governmental</th> <th>Total Governmental</th>		Account Number	General	Economic Stimulus Funds 430	50	Capital improvement Section 1011.71(2) F.S.		Other Governmental	Total Governmental	
1000 1.24446070 3.000,0010 3.2500,0010 3.2500,0010 2400 1.000,004 3.000,0010 3.000,0010 3.000,0010 2401 1.000,004 3.000,0010 3.000,0010 3.000,0010 2401 1.000,004 3.000,0010 3.000,0010 3.000,0010 2401 1.000,001 3.000,0010 3.000,0010 3.000,0010 2401 1.000,001 3.000,0010 3.000,0010 3.000,0010 2401 1.000,001 3.000,0010 3.000,0010 3.000,0010 2401 1.000,001 3.000,0010 3.000,0010 3.000,0010 2401 3.000,0010 3.000,0010 3.000,0010 3.000,0010 2401 3.000,0010 3.000,0010 3.000,0010 3.000,0010 2401 3.000,0010 3.000,0010 3.000,0010 3.000,0010 2401 3.000,0010 3.000,0010 3.000,0010 3.000,0010 2401 3.000,0010 3.000,0010 3.000,0010 3.000,0010 2401 3.000,0010	REVENUES			10-F	ncc	0/5		Funds	Funds	
300 10006357850.0 33290600 37579600 37579600 37579600 311 1.00.015.42.1 0.005.31.1 0.005.31.1 0.005.31.1 313 1.00.015.42.1 0.001.21.1 0.005.31.1 0.005.31.1 3141 1.00.015.42.1 0.001.21.1 0.005.31.1 0.005.31.1 3411 1.00.015.42.1 0.001.21.1 0.005.01.1 0.005.01.1 3401 1.001.20.1 0.001.21.1 0.001.21.1 0.005.01.1 3401 0.005.01.1 0.001.21.1 0.001.21.1 0.001.21.1 3401 0.001.21.1 0.001.21.1 0.001.21.1 0.000.21.1 3401 0.001.21.1 0.001.21.1 0.001.21.1 0.000.21.1 3401 0.001.21.1 0.001.21.1 0.001.21.1 0.000.21.1 3401 0.001.21.1 0.001.21.1 0.001.21.1 0.000.21.1 3401 0.001.21.1 0.001.21.1 0.000.21.1 0.000.21.1 3401 0.001.21.1 0.001.21.1 0.000.21.1 0.000.21.1 34	Federal Direct Federal Through State and Local	2000	444,635 v7n 605	12 340 010 10				25,430,090.58	27,874,726.36	
NII LUNDUKAG 0 LUNDUKAG 0 MULL	State Sources	3300	894	10'0+7'410'+0			1 010 600 600 000	375,790,610.31	427,680,551.82	
NII LIAM TAGA C Control Control Contro Control Control Control	Local Sources:						00/040/40/0	87.004.020.00	6/./9C.4U4.0X0.1	
Matrix Matrix Matrix Matrix Matrix Matrix Matrix Matrix Matrix Signation Signation Signation Matrix Matrix Matrix Signation Signation Signation Matrix Matrix Matrix Signation Signation Signation Matrix Matrix Signation Signation Signation	Property Laxes Levied for Operational Purposes	3411	1,386,705.542.42						1,386,705,542.42	
JAIK JAIK <th< td=""><td>Property Taxes Levied for Capital Projects</td><td>3413</td><td></td><td></td><td></td><td>00 760 032 011</td><td></td><td>60,555,243.15</td><td>60,555,243,15</td></th<>	Property Taxes Levied for Capital Projects	3413				00 760 032 011		60,555,243.15	60,555,243,15	
JMMC JMMC <th< td=""><td>Local Sales Taxes</td><td>3418</td><td></td><td></td><td></td><td>417,70,200.20</td><td></td><td></td><td>419,758,236.28</td></th<>	Local Sales Taxes	3418				417,70,200.20			419,758,236.28	
3-300 (1)7.61.72.M (2)7.74.04.66 (2)7.74.06.06 (2)7.74.04.66 (2)7.74.04.66 (2)7.74.06.06 (2)7.74.06.06 (2)7.74.06.06 (2)7.74.06.06 (2)7.74.06.06 (2)7.74.06.06 (2)7.74.06.06 (2)7.74.06.06 (2)7.74.06.06 (2)7.74.06.06 (2)7.74.06.06 (2)7.74.06.06 (2)7.74.06.06 <td>Charges for Service - Food Service</td> <td>345X</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>36,163,021.61</td> <td>36,163,021.61</td>	Charges for Service - Food Service	345X						36,163,021.61	36,163,021.61	
3400 1.4663.133.235.54 0.0012.335.64 0.0012.335.64 0.0000.0011 0.0000.0011 0.0000.0011 2.553.91.14.01 2.553.91.14.01 0.113.55.01.10 0.113.	uitpact recs Other Local Revenue	5496	NY CTS NIN TUI		CO 101 107	20 010 121 0	5,203,746.73		5,203,746.73	
1 2.353.503, 40105 3.407.3.245 4.77.375 2.3662.30007 5.2653.319.56 2000 1.666.5603, 664 3.10.2645 3.01.129, 44 2.34.53.319.55 2000 1.257.551.31 3.01.2645 3.01.129, 44 2.34.53.319.55 2000 1.257.551.31 1.32.01.645 3.661.106 3.11.294.64 3.81.1.2006 2010 2.35.57.31 1.32.01.645 3.661.164 3.63.11.2006 3.63.11.2006 2010 3.25.57.13 1.32.01.645 3.661.164 3.63.11.2006 3.63.11.2006 2010 3.25.57.13 1.32.01.645 3.641.1240.66 3.641.1240.66 3.64.11.240.66 2010 3.55.67.13 3.55.76.13 3.55.76.13 3.55.76.13 3.13.56.25.11 2010 1.32.67.56.11 1.10.24.55 3.56.11.240.65 3.56.11.240.65 3.56.11.240.65 3.11.240.55 2010 1.32.67.57.13 3.56.11.240.65 3.56.11.240.65 3.56.11.240.65 3.56.11.240.65 3.56.11.240.65 3.56.11.240.65 3.56.11.240.65 3.56.11.240.65 3.56.11.240.65 3.56.11.240.65<	Total Local Sources	3400	1,494,319,915.26		487,187.92	422.933.185.24	20.743 110.08	9.868.069.41	136,683,942.48 7 045 060 737 57	
No. Litro, Socione, Sillingia Sillingia Sillingia Sillingia 600 12.133940944 30.11294 10.0 21.43394094 20.4331194 600 12.133940944 30.11294 10.0 21.4334953 21.433535 600 12.133940944 30.11294 10.0 21.4334953 20.4331194 600 12.1334404 11.02.1957 20.431114 21.433535 21.441353 7100 5.55.015.0 1.142.0067 20.411260 21.4413947 21.4413947 7100 12.534451 13.600116 21.4413947 21.4413947 21.4413947 7100 12.534451 2.44134464 2.44616460 21.4413947 21.4413947 7100 12.54451 2.446174415 2.44617451 2.44617451 2.44617451 7100 12.54451 2.44617461 2.44617451 2.44617451 2.44617451 7100 12.54452 2.44617461 2.44617461 2.44617451 2.44617451 7100 12.54452 2.446174621 2.4461	Total Revenues		2,535,503,140.95		487,187.92	422,933,185.24	24,682,800.08	563,904,018,84	3.581.529.578.64	
900 1.666,6606,40 31.566,010 31.566,010 32.955,010<	EXPENDITURES Current:									
0100 12.3.399,043 00.01.03 2.3.3.3.04.31 2.0.3.3.04.31 0500 1.4.0.501.14 3.0.056.15 3.0.066.15 3.0.066.15 3.0.066.15 3.0.066.15 3.0.066.15 3.0.066.15 3.0.066.15	Instruction	\$000	1 686 568 008 64	21 500 013 10						
6200 36.55.3.51.4 3.112.395.7 3.112.395.7 6400 11.466.573.1 10.210.67 3.0.256.6 3.114.305.75 6400 11.466.573.1 10.210.67 3.0.256.6 3.0.266.66.6 3.0.266.66.6 3.0.266	Pupil Personnel Services	0019	121.339.499.84	891.129.44				204,583,318.96	1.922,739,430.70	
6.000 1.0.17.5.60.1 7.0.02.6.65 1.0.21.6.67 8.0.17.300.1 6.000 1.0.20.6.01.8 1.0.21.6.67 1.0.21.6.67 1.0.21.6.67 1.0.21.6.67 7.100 1.0.25.5.01.8 5.3.3.16.5 5.3.3.16.5 3.3.3.16.5 3.0.2.66.01.8 3.3.3.16.5 7.100 1.0.25.6.7.5 5.3.3.16.5 3.0.7.6.0.1.24.06.6.5 3.0.7.6.0.20 3.0.2.6.0.0.20 7.000 9.0.3.2.5.0.15 3.0.7.6.0.1.24.06.6.5 3.0.7.6.0.26 7.1.244.50.10 3.0.2.6.0.2.20 7.000 5.3.5.5.10.5 2.0.7.6.0.1.24.06 3.0.7.6.0.26 7.1.244.50.10 3.0.2.7.6.0.22 7.000 2.3.6.6.7.20.91.5 2.90.7.7.2.26 1.0.90.1.66.55 2.4.6.0.6.26 7.1.244.50.10 7.000 2.3.6.6.7.20.91.5 2.9.7.6.0.42.3 3.9.7.7.6.4.6.6 7.1.244.50.10 7.001 1.0.27.55 3.0.7.6.7.26.5 3.0.7.7.6.4.6.6.10 3.0.7.7.6.4.6.10 7.011 2.0.7.7.0.00.01 3.0.7.7.6.4.6.6.10 3.0.7.7.6.4.6.6.10 3.0.7.7.6.4.6.10 7.011 2.0.7.7.2.0.7.20.01 3.0.7.7.6.4.6.6.12 3.0.7.7.6.4.6.6.12	Instructional Media Services	6200	36.578,351.34					01010,021,027	11.000,020,201	
6400 11.466,573.1 110,210,671 10.266,120 1356,613	Instruction and Curriculum Development Services	6300	19,178,500.17					38.131.008.73	57 342 537 53	
100 5.4.0.6.0.0.1 9.0.5.2.0.6.0 9.1.3.40.6.1 9.1.3.66.1.6.5 7200 5.3.2.0.1.8.1 3.3.2.0.8.1 9.0.5.2.0.6.0 1.3.4.66.1.6.5 9.1.3.66.1.6.5 7300 5.3.3.0.8.1 3.3.2.0.8.1 3.0.5.0.8.0.0 9.1.3.66.1.6.5 9.1.3.66.1.6.5 700 5.3.3.0.8.1 3.0.5.0.8.0.0 5.3.3.0.8.1 9.0.5.2.0.0.8 9.1.3.86.7.0.5 700 5.3.3.6.5.5.0. 1.3.3.6.5.5.0. 1.3.3.6.5.5.0. 1.3.3.6.5.5.0. 9.1.3.86.7.0.5 700 5.3.3.6.6.7.5.0. 1.3.9.6.5.5.0. 1.3.91.6.6.7.1.2 9.1.3.86.7.0.5 700 2.3.6.6.7.5.0. 1.3.91.6.6.7.1.2 2.6.6.7.2.5. 2.3.4.6.5.7.5.0. 1.3.86.4.5.7.0. 700 2.3.6.6.7.5.0. 1.3.91.6.6.7.1.2 2.6.7.6.7.2.5 2.3.4.6.5.7.5.7.0 1.3.5.6.6.7.2.5 710 1.2.6.4.5.7.5.1.1.2.6.6.7.1.2 3.0.5.6.6.6.7.2.5 2.6.4.6.7.6.7.2 2.4.6.6.6.7.1.2 2.4.6.6.6.7.1.2 710 1.2.6.4.5.7.5.1.1.2.6.6.7.2.1.1.2.6.6.7.2.1.1.2.6.6.7.2.5 2.6.7.7.0.00.0.0.0 2.7.7.0.00.0.0 711 2.6.7.7.2.6.6.7.2.5 3.6.7.6.5.7.2.1.1.2.6.6.7.2.5	Instructional Staff Training Services	6400	11,406,573.71					15.506,182.31	27.022.975.69	
100 bbsttbbid 11.340.306 0.19.06.16 7200 17.366.3635.56 53.318.51 911.3690.75 911.560.75 740 17.366.3635.56 53.318.51 90.576.013 6.65 35.811.249.66 71.340.490.05 911.560.75 7500 15.356.51.01 15.356.51.01 15.356.51.01 15.366.52.01 30.556.01 30	Instruction Related Lechnology School Board	6500	31,268,608.91					8,245.88	31,276,854.79	
3.00 17.300.55.010 17.300.4500.01 9.115.8064.00 3.01 17.301.55.01.00 5.3.115.1 5.0.157.01 9.115.8064.20 7.00 15.305.01.01 5.3.115.1 5.0.157.01 1.3.35.60.10 9.115.8064.20 7.00 15.305.01.01 5.3.15.01 9.115.8064.20 9.115.8064.20 7.00 15.35.61.01 5.3.906.01 1.3.455.61.01 9.115.8064.20 9.115.8064.20 7.00 15.35.61.01 2.997.03 9.115.806.42.01 1.302.40.20 1.335.866.20 7.00 1.0.900.600 1.0.90.33 9.100.4300.60 1.335.66.470 1.335.66.470 7.10 1.1.207.351.1 1.901.66.67 2.347.66.28 2.900.26 9.105.200.00 7.10 1.1.207.351.1 1.901.66.67.35 2.94.56.67.35 2.94.56.67.35 2.94.56.67.35 7.10 1.1.207.351.1 1.901.66.67.31 3.53.776.43.69 4.26.3.96.93 7.10 1.1.207.351.1 3.95.756.51.09 4.26.3.96.93 3.53.776.43.69 4.26.3.96.95 7.10 1.1.207.351.1 3.91.65.26.10 <td>General Administration</td> <td>7200</td> <td>0,0240,836,40</td> <td></td> <td></td> <td></td> <td></td> <td>197.83</td> <td>6,541,034.23</td>	General Administration	7200	0,0240,836,40					197.83	6,541,034.23	
7410 30.05.6013.cd 30.64.6013.cd 30.011.249.66 71.304.950.05 2010.011.103.16.43 7600 13.50.8.12.45 250.16 2010.16 11.56.45.20 115.864.42.00 7600 52.398.430.70 259.76 259.76 259.76 11.58.64.23.03 7800 52.39.430.70 259.76 259.76 1.091.466.55 234.766.420.03 115.864.42 7800 10.80.3.250.11 1.039.34 1.039.34 1.039.34 1.442.501.47 7800 1.00.92.250.11 1.039.34 1.039.34 1.442.501.47 1.442.501.47 7800 1.00.92.256.10 1.039.34 1.091.666.55 2.34.766.261.31 1.1564.51 1.1654.67 710 1.15.412 7.39.00.76 3.57.76.424.69 4.20.50.47 2.29.55.01 710 1.15.412 1.109.146.65 3.61.766.78 3.770.642.60 3.770.642.60 3.770.642.60 3.770.642.60 3.770.642.60 3.770.642.60 3.770.642.60 3.770.642.60 3.770.642.60 3.770.642.60 3.770.642.60 3.770.642.60 3.770.642.60	School Administration	7300	173 888 483 58					9,113,990.72	19,494,347.53	
700 1.3.8.9.(1.4.5) 1.1.4.6.2.5 1.1.4.6.2.5 700 8.3.5.604 260 1.3.8.4.7.3 1.1.6.4.7.3 700 8.3.5.6045 260 1.3.8.4.7.3 1.3.8.4.7.3 700 8.3.5.6045 260 1.3.8.4.7.3 1.3.8.4.7.3 700 8.3.5.6045 1.0.9.4.3 1.0.9.4.3 1.3.8.4.7.3 8.00 1.0.8.4.3.6 1.0.9.4.3 2.9.7.8 1.0.9.4.2.3 8.00 1.0.8.4.3.5 1.0.9.4.3 2.9.7.8 1.0.9.4.2.3 9.10 1.2.87.3.5 1.0.9.4.5 2.4.6.6.2.8 7.3.6.6.2.8 2.1.6.4.7.3 7.10 1.2.87.3.5 1.0.9.4.5 2.4.6.6.2.8 7.3.6.6.2.8 2.4.6.2.8 2.4.6.2.8 7.10 1.2.87.3.5 3.4.0.1.2.8 3.4.6.6.2.8 7.3.6.9.6 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8 2.4.6.2.8	Facilities Acquisition and Construction	7410			50.576.013.63	28.811.249.66	71 304 950 05	20 018 716 43	CI . 600, 004, 4/1	
700 52.98,445.0 290.0 155.6445.0 155.6445.0 155.6445.0 700 51.298,445.0 290.0 155.454 155.6445.0 155.6445.0 700 10.725.01 20.72.91 10.92.33 466.023.3 8100 10.725.31 1.091.4 1.091.4 1.454.698.40 910 3.06.55.0 1.001.455.5 2.347.66.28 7.999.002.5 340.667.7 710 1.021.53.11 1.011.245.1 1.971.08.07.8 2.347.66.28 7.199.002.68 710 1.024.55.61 1.011.245.1 1.901.666.55 2.347.66.24.69 4.466.058.13 353.76.424.69 4.266.04.71 710 1.024.556.10 3.40.166.55 7.566.67.42.5 4.466.058.13 2.144.54.91 711 1.207.53.01 1.991.026.67 3.206.97.51 2.966.57.01 710 111.685.01.01 3.40.566.74.25 4.466.058.15 3.700.000.00 711 1.207.54.91.51 3.40.516.21 3.50.456.21 3.50.456.21 711 1.1666.55 3.56.66.74.25 4.46.058.91.5	Fiscal Services	7500	13,838,512.45					117,482.75	13.955.995.20	
M00 N.X.SN (5.7) C0100 N.X.SN (5.7) C0100 N.X.SN (5.7) C1000 (202.3) 8100 100.535.05 259.78 1.099.33 4.000.33 9100 100.535.05 1.099.34 4.000.33 9100 100.535.05 1.099.34 4.000.33 9100 100.535.05 1.099.34 1.92.33.93 9100 100.535.05 1.099.346.13 2.94.56.28 7.599.002.45 920 2.285.510.81 1.091.346.55 2.94.56.20.89 1.92.33.92 920 2.285.510.81 1.091.366.41 2.94.56.20.81 1.95.70.86.91 920 2.271.712.166.41 3.019.365.61.03 3.94.256.01.89 4.36.61.41.9 920 2.771.712.166.41 3.019.365.61.03 3.94.256.60.91 1.99.93.46.51.92.1 921 2.711.712.166.41 3.019.365.61.03 3.94.256.60.99 4.009.93.46.51.92.1 921 2.711.712.166.41 3.019.365.61.03 3.94.256.62.84 2.94.66.74.95 2.714.75.91 921 12.211.256.28 7.299.027.61.91 3.91.64.55.11	Foot Services	1000	50 500 100 C					135,864,452.00	135,864,452.00	
Pyno Xuatazanasi Allocus Zuatazanasi Allocus Zuatazanasi Allocus Allocus Allocus R100 10,102,35(1) 1,091,646.55 1,091,646.55 1,091,646.55 1,091,646.55 4,166,053 R100 10,102,35(1) 1,091,646.55 1,091,646.55 2,013,003.47 4,166,053 4,166,053 710 1,207,35,13 1,901,646.55 2,901,64.55 2,100,64.7 3,166,47 1,902,66,47 710 1,207,351,13 1,901,646.53 2,461,741,23 2,663,36,647 2,663,36,647 710 1,216,43 3,4019,246,61 3,6,758,513,87 4,46,0,66,813 3,53,776,624,69 2,66,366,647 712,166,47 3,4019,246,61 3,4019,246,61,313 6,16,47,512,13 2,673,360,912 711,166,47 3,401,94 (M,14,896,110,93 3,90,236,512,10 2,1770,000,00 710 1,712,166,47 3,40,617,412 4,46,90,66,47,25 4,266,16,211 2,16,36,617,212 711,1 1,14,66 1,112,616,47 3,46,104,611,31 3,10,65,91,30 3,10,64,73 2,16,36,617,212 2,16,36,617,212 </td <td>Pubil Transportation Services</td> <td>100//</td> <td>02,298,485,95</td> <td></td> <td></td> <td></td> <td></td> <td>1,249,742.32</td> <td>54,548,478.96</td>	Pubil Transportation Services	100//	02,298,485,95					1,249,742.32	54,548,478.96	
8100 106,100,360,6 1,003,360,6 1,043,034 1,043,034 200 1,002,325,07 1,003,361,4 1,046,65 1,991,66,47 271,447,33 710 1,207,351,15 1,090,166,55 2,44,76,53 7,599,002,45 3,470,66,47 720 2,965,510,48 1,901,646,55 2,44,766,28 7,599,002,45 3,470,66,47 730 2,677,122,610,4 3,401,9245,61 3,67,56,52,83 7,599,002,45 3,470,66,47 7420 1,207,351,619 3,401,9245,61 3,67,366,52,81 3,64,51,62,61 2,038,25,01 7121 1,207,361,619 3,401,9245,61 3,401,9245,61 3,40,946,51,81 3,47,66,52,81 3,57,70,000,00 711 2,64,142,51 3,401,9245,61 3,401,924,61 3,706,93,415 3,770,000,00 711 2,41,66,72 3,46,61,72 3,46,61,82,10 3,770,000,00 3,770,000,00 711 2,41,66,74 3,46,74,73 3,46,74,73 3,770,000,00 3,770,000,00 711 2,44,61,74 3,46,174,15,10 3,76,16,97 3,770,000,00	Operation of Plant	7900	286.742.091.35					4.168.092.33	86,043,996.03	
N200 1.029.25.07 1.039.36 1.039.36 1.454.598.42 710 1.207.351.1 1.039.36 271.477.33 271.477.33 720 2.955.51.0.48 1.901.646.55 2.34.766.28 7.599.002.45 347.066.47 720 2.955.51.0.48 36.758.52.3.87 44.650.688.31 353.776.424.69 2.956.54.693 720 2.757.12.16.74 34.019.245.61 36.758.52.3.87 44.650.688.31 353.776.424.69 2.956.50.91 712.16.74 34.019.245.61 36.758.52.3.87 73.666.674.25 3.93.65.69.91 3.93.65.69.91 770.000.00 2.677.12.16.74 34.019.245.61 3.93.76.6.24.69 4.266.36.69.21 771.16.74 31.01.55.61.09 4.09.94.61.51.31 131.604.67.91 3.93.770.000.00 3770 2.677.12.16.74 34.01.95.61.75.31 3.93.776.92.95.61.92.31 3.93.770.000.00 3770 2.770.000.00 3.756.66.99 4.09.94.67.51 8.79.94.51.91 3.14.99.94.51.91 770 2.771.17.31.61 3.93.776.92.61.94.75.1 3.93.67.66.93 3.770.000.00 3770<	Maintenance of Plant	8100	106,180,360.76					47,002,04	106 180 360 76	
910 33.46.55.04 1.019.3 1.464.58 1.139.7.058.02 1.447.591.87 70 2.961.51.044 1.901.646.55 2.347.66.55.04 2.347.66.26 2.347.66.26 2.347.66.26 2.347.66.26 2.347.66.26 2.347.66.26 2.347.66.26 2.347.66.26 2.347.66.26 2.347.66.26 2.347.66.26 2.347.66.26 2.347.66.26 2.347.66.26 2.347.66.26 2.346.766.27 2.346.766.26 2.346.766.26 2.346.766.26 2.347.66.20 2.347.66.20 2.347.66.20 2.347.66.20 2.347.66.20 2.346.92 2.346.96 2.346.96 2.346.96 2.346.92 2.346.92	Administrative Technology Services	8200	1,029,225.07						1.029.225.07	
10 1.207.353.13 1.901.646.55 1.901.646.55 2.947.66.28 2.937.038.02 214.261.47.33 700 2.963.510.48 1.901.646.55 2.94.766.28 7.599.002.45 347.066.47 700 12.554.35 3.6.758.53.387 44.660.658.31 353.776.424.69 4.265.36.693 7420 2.12.554.35 34.019.245.61 8.92.36.144.05 7.399.002.64 2.928.252.01 7420 2.112.16.4 34.019.245.61 8.92.36.144.05 3.53.776.424.69 4.265.36.93.05 711.05 7.116.91 34.019.245.61 8.92.36.144.05 3.99.236.192.11 3.89.946.58.05 3710 2.11.65.91 34.019.245.61 8.82.36.144.05 3.87.750.090 3.99.946.58.05 3711 1.16.699.94.615.11 3.99.266.193.81 1.99.266.93.81 3.97.70.000.00 3710 2.87.760.06 8.82.36.144.05 8.82.36.163.91 3.14.66.93.105 3711 3.110.55.00.00 1.14.689.47.13.55 3.10.055.00.00 3.14.99.42.30.0 3710 3711 3.176.47.91 3.10.055.00.00 3.14.99.42.30.0 <	Community Services	0016	33,466.535.08	1,039.34				1,454,598.42	34,922,172.84	
720 2.365,510,44 1.901,646,55 2.34,766,28 7.997,038,02 2.14,477,337 730 730 2.657,3425 347,066,37 347,066,37 347,066,37 740 12,534,25 34,019,245,61 36,758,323,87 44,650,658,31 353,776,424,69 4,265,366,99 740 71,16,74 34,019,245,61 36,758,323,87 74,667,426 94,667,151 2,932,520,10 930 2,677,192,961,10 342,353,510,99 (409,934,615,13) (316,045,619,21) 3710 1(14,689,810,96) (88,738,966,13) 342,236,510,99 (409,934,615,13) (316,045,619,21) 3710 2,677,192,961,10 (88,738,996,13) 349,236,510,99 (409,934,615,13) (316,045,619,21) 3710 115,64 (88,738,961,13) 342,534,615,13) (316,045,61,92,13) (316,045,619,21) 3710 1375 (88,738,66,91,34) 342,534,615,13) (316,045,619,21) (316,045,619,21) 3711 131,55 (88,748,60,130,10) (316,047,13) (316,045,13) (316,045,13,00) 3714 17,335,61	Retirement of Principal	710	1 207 353 13							
790 730 234,766,28 7,595,002,45 94,066,47 740 12,534,25 36,758,533,87 44,650,658,31 353,776,424,69 42,653,66,93 740 771,1216,74 34,019,245,61 89,236,193 353,776,424,69 42,653,66,93 7300 26,77,192,851,91 34,019,245,61 89,236,193 353,776,424,69 42,653,66,93 7310 2,677,192,851,91 34,019,245,61 89,236,193 344,613,51 (316,645,812,51) 7311 (141,688,410,96) (88,734,996,13) 349,236,510,99 409,934,615,13) (316,645,612,91) 7311 3116 (141,688,410,96) (88,734,996,13) 349,236,510,99 409,934,615,13) (316,645,612,91) 7311 814 81 81 81 81 81 81 7312 814,640 81,646 114,666,00 310,055,00 310,055,00 310,055,00 310,055,00 310,055,00 310,055,00 310,055,00 310,055,00 310,055,00 310,055,00 310,055,00 310,055,00 310,055,00 310,055,00	Interest	720	2,963,510,48		646.		1 937 038 02	18.166,144,172	272,654,945.00	
790 790 790 7420 12.534.25 36.756.53.87 44.650.658.31 353.776.424.69 4.263.366.33 9300 771172.951.6174 34.019.245.61 99.236.183 34.617.415.21 2.928.252.01 9310 2.617.32.951.61 34.019.245.61 99.236.184.96 7.3.696.674.25 4.34.617.415.21 2.938.252.01 3710 2.617.49.94.61 99.236.184.90 7.3.696.674.25 4.34.617.415.21 2.928.252.01 3711 (141.689.810.610) (88.734.966.13) 349.236.510.99 43.617.415.21 2.93.23.201 3711 (141.689.810.610.00) (88.734.966.13) 34.92.56.510.91 37.70.000.00 3712 3712 (141.689.810.670.00) (140.95.56.00.00 57.770.000.00 3712 3713 (117.314.00 7.117.314.00 57.70.000.00 3770 3730 31.00.55.56.34.41 (117.314.00 57.440.000.00 3770 3770 117.314.00 114.668.00 57.440.000.00 3770 3770 117.314.40 114.668.00 57.440.000.00	Dues, Fees and Issuance Costs	730				234,766.28	7.599.002.45	347.066.47	8 180 835 20	
1420 12.534.25 36.78.53.387 44.680.658.31 353.776.424.69 4.263.366.93 9300 771.216.74 2.928.552.01 2.928.552.01 2.928.552.01 9310 (141.689.810.946) 34.019.245.61 88.73.806.13.31 316.045.619.21) 3711 (141.689.810.946) (190.56.1674.51.5) (316.045.619.21) 32.938.557.01 3711 (141.689.810.946) (88.728.966.13) 349.236.510.99 (409.934.615.13) (316.045.619.21) 3791 (88.728.610.80) (88.728.966.13) 349.236.510.99 (409.934.615.13) (316.045.619.21) 3791 (141.682.640) (100.000 (191.662.610) (100.000 (191.662.610) 3792 3793 (117.314.00 (117.314.00 (117.314.00 (117.314.00 3793 3740 (12.93.599.56) (309.51.81) (316.599.23.30) (316.560.00.00 3791 3760 (316.86.71) (12.85.900.00 (316.96.71) (316.560.00.00 3791 3791 (12.95.666.91.31.6.6) (310.055.00 (310.055.00 (316.96.71) <t< td=""><td>Miscellaneous Expenditures</td><td>790</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Miscellaneous Expenditures	790								
9500 771.216.44 98.7.8.5.26 44.00.068.51 55.5.10.424.69 2.45.5.30 3710 2.6677.192.561.91 34.019.245.61 38.256.10.39 (499.394.65.15) (316.045.619.21) 3710 2.6677.192.561.91 34.019.245.61 38.256.10.39 (499.394.65.15) (316.045.619.21) 3710 2.8777.02.00.00 349.256.10.39 (499.394.65.15) (316.045.619.21) 3711 371 349.256.10.39 (499.394.615.13) (316.045.619.21) 3711 371 349.256.10.39 (499.394.615.13) (316.045.619.21) 3712 3713 (199.35.00.00 (316.045.619.21) (316.045.618.01) 3720 3730 (11.31.400 77.117.314.00 77.117.314.00 3770 3730 11.935.997.55 (11.935.997.55) (314.959.942.80) 3770 3770 374.46 77.117.314.00 77.117.314.00 3770 3770 11.95.55.86 (316.95.28.60) (316.95.28.60) 3770 11.93.153.80 (351.887.609.71) (257.460.000) 3700	Eacilities Accurisition and Construction	7420	17 524 75		10 LU3 N31 /C					
2.6771/92.951.91 3.40.19.245.61 89.2.36.104.05 73.696.674.25 4.34.617.415.21 87.9349.65.03 710 (141.689.810.96) 340.19.245.61 349.236.510.99 4.09.934.615.13) (316.045.619.21) 771 (141.689.81.0.96) (887.748.966.13) 349.236.510.99 4.09.934.615.13) (316.045.619.21) 771 (141.689.81.0.96) (887.748.966.13) 349.236.510.90 (409.934.615.13) (316.045.619.21) 771 771.13.14.00 (71.71.13.14.00 (71.71.31.400 (71.71.31.400 771 771.13.14.00 77.11.73.14.00 (75.740.000.00 (75.740.000.00 770 3730 344.68.00 77.11.31.41.00 (17.435.000.00 (75.440.000.00 770 77.11.31.400 77.11.31.41.00 77.11.31.41.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.00 (75.440.000.0	Other Capital Outlay	9300	771.216.74		10.020.001.00	16.000,000,044	225,110,424,09	4,263,366.93	439,461,508.05	
(141.689.810.96) (88.748.96.13) 349.236.510.99 (409.934.615.13) (316.045.619.21) 3710 37111 3711 3711	Total Expenditures		2,677,192,951.91		89,236,184.05	73,696,674.25	434.617.415.21	879.949.638.05	4 188 717 109 08	
3710 3770 5770,000,00 57770,000,00 3791 3792 3710 5770,000,00 3792 3750 3700,000 3770,000,00 3793 3750 310,055,000,00 3770,000,00 3750 3750 310,055,000,00 310,055,000,00 3720 3744 11,95,997,55) 770,000,00 3770 3724 771,17,314,00 77,117,314,00 3770 374,00 12,955,56 314,56,50 314,56,50 3770 3760 12,955,56 314,56,50 314,56,50 3770 3770 77,117,314,00 77,117,314,00 3770 12,955,56 314,56,50 314,56,50 314,56,50 3770 12,954,375,56 175,575,56 314,559,55 314,559,556 3770 19,54,375,60 175,575,559 314,599,425,50 314,599,425,60 3700 10,252,558,56 10,433,153,60 314,599,425,60 314,599,425,60 3701 19,54,576,553,413,60 175,495,513,50 314,599,425,60 <td>Excess (Deficiency) of Revenues Over (Under) Expenditures</td> <td></td> <td>(141,689,810.96)</td> <td></td> <td>(88,748,996.13)</td> <td>349,236,510.99</td> <td>(409,934,615,13)</td> <td>(316,045,619.21)</td> <td>(607,182,530,44)</td>	Excess (Deficiency) of Revenues Over (Under) Expenditures		(141,689,810.96)		(88,748,996.13)	349,236,510.99	(409,934,615,13)	(316,045,619.21)	(607,182,530,44)	
3710 5770.000.00 3791 5770.000.00 3792 5770.000.00 3793 310.055.000.00 3794 310.055.000.00 3750 310.055.000.00 3750 311.0.055.000.00 3750 311.0.055.000.00 3750 31458.46 3730 3446.40.94 3730 374.00 3730 344.60.94 3740 12.955.56 3770 77.11.3.14.00 3760 77.11.3.14.00 3760 12.955.56 3770 77.01 3760 12.955.56 3770 11.4.668.00 3760 19.95.43.20.89 3760 10.25.55.85 9700 10.25.55.84 9700 10.25.55.84 9700 12.55.84.15.6 31.495.94.25.9 288.738.69.08 9700 10.143.153.66 9700 10.143.153.66 9700 10.143.153.66 9700 10.351.887.69.735<	OTHER FINANCING SOURCES (USES)	0122								
891 891 5770.000.00 3725 3770 310.055.000.00 5770.000.00 3793 310.055.000.00 310.055.000.00 5770.000.00 3793 310.055.000.00 310.055.000.00 5770.000.00 3793 311.456 310.055.000.00 77.117.314.00 3730 344.40.94 12.955.56 77.117.314.00 3740 12.955.56 77.117.314.00 77.117.314.00 3770 344.40.94 114.668.00 114.668.00 3700 189.543.820.89 175.828.413.63 114.668.00 3600 189.543.820.89 175.828.413.63 31.459.425.89 3600 189.543.820.89 175.828.413.63 31.459.425.89 3600 190.282.858.84 (351.887.609.71) (224.957.051.86) (35.507.33.00) 3600 189.543.87 (351.887.609.71) (224.957.051.86) (35.507.33.00) 3600 190.282.858 (351.887.609.71) (249.540.682.84) (25.506.93.22) 3600 190.282.81.60 (351.887.609.71) (249.540.682.84)	Premium on Sale of Bonds	3791								
N15 S1770,000.00 892 892 893 892 3150 310,055,000,00 3735 310,055,000,00 3736 311,15,314,00 3737 381,458,46 3738 374,60,00 3730 381,458,46 3731 381,458,46 3730 381,458,46 374 112,915,56 3740 12,915,56 3740 12,915,56 3740 12,915,56 3740 18,914,400 3760 189,421,800 3770 189,421,800 3760 189,421,800 3760 189,421,800 3760 189,421,800 3600 189,423,800 3600 189,423,800 3600 189,423,800 3600 189,423,800 3600 189,423,800 3600 190,232,59 3600 32,639,635,302 3600 32,639,635,302 3600,433,300<	Discount on Sale of Bonds (Function 9299)	168								
N92 N92 <td>Retunding Bonds Issued/Certificates of Participation</td> <td>3715</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>57,770,000.00</td> <td>57.770.000.00</td>	Retunding Bonds Issued/Certificates of Participation	3715						57,770,000.00	57.770.000.00	
3730 310.055.000.00 310.055.000.00 3730 344.68.46 1,955.997.55 3730 344.69.94 77.117.314.00 3730 344.69.94 77.117.314.00 3740 12.935.66 114.668.00 3740 12.935.66 314.959.423.89 3700 346.00.91 77.117.314.00 3710 12.935.66 314.668.00 3700 12.935.66 314.959.423.89 3700 195.4413.63 77.117.314.00 3701 195.567.33.00 314.959.423.89 3700 192.543.82.09 314.959.423.89 3701 192.545.867 314.668.00 3701 192.545.858 314.959.423.89 3701 192.545.868 314.959.423.89 3701 192.545.86 314.959.423.89 36601 192.545.88 314.959.423.89 36601 192.545.86 314.959.423.89 3661 192.545.86 314.959.423.89 3661 192.545.66.952.32 314.959.423.80 32.659	Discount on Refunding Bonds/Certificates of Participation Discount on Refunding Bonds (Function 9399)	5792 802								
3793 3793 371 372 373 392 373 392 373 392 373 392 373 392 392 392 392 392 392 </td <td>Certificates of Participation Issued</td> <td>3750</td> <td></td> <td></td> <td></td> <td></td> <td>310.055.000.00</td> <td></td> <td>210.005.000.00</td>	Certificates of Participation Issued	3750					310.055.000.00		210.005.000.00	
3730 381.458.46 (1,935.97.55) 3730 344.640.94 77.117.314.00 3730 344.640.94 77.117.314.00 3760 12.955.56 114.668.00 3760 12.955.56 314.90.00.00) 3760 189.543.70.89 115.534.13.65 3760 189.543.70.89 175.838.13.65 3760 189.543.70.89 175.834.13.65 3760 189.543.70.89 175.834.13.65 3600 190.282.85.85 288.738.690.89 9700 78.873.699.71) 160.395.932.59 314.959.453.30 98.892.149.79 (351.8877.609.71) 160.395.932.59 9700 190.282.855.85 10.143.153.66 (26.51.098.72) 224.957.051.86) 9700 32.629.65.31.72 (351.8877.609.71) 160.355.932.59 288.738.690.89 9700 34.95.96.93.25 (351.8877.609.71) 160.395.932.59 288.738.690.89 971 94.03.67.74 94.015.187.53 235.96.932.59 238.738.690.89 9700 81.222.678.61 (351.90.56.955.58	Premium on Certificates of Participation	3793					AD ADA ATA ATA ATA		NYTON COMPLE	
3720 77.117.314.00 3730 344.640.44 77.117.314.00 3740 12.935.66 114.668.00 3770 12.935.66 114.668.00 3770 12.935.66 114.668.00 3770 12.935.66 114.668.00 3770 12.935.66 114.668.00 3770 12.935.66 114.668.00 3770 12.935.66 12.95.66.25.84 3770 199.243.820.89 314.999.423.89 3700 190.282.845 175.888.413.63 (351.887.609.71) (224.957.051.86) 3700 190.282.845 (351.887.609.71) (160.393.932.59 288.738.690.89 3700 190.282.843.31.75 (351.887.609.71) (160.393.932.59 288.738.690.89 38.993.0448 10.143.153.66 (351.887.609.71) (160.393.932.59 288.738.690.89 2801 32.093.043.81 172.265.86.56 679.910.470.28 121.326.138.75 2801 112.25.06.695.28 679.910.470.28 121.326.138.57 2706.928.32 2801 81.222.678.61	Discount on Certificates of Participation (Function 9299)	X93	201.460.47				(1,935,997.55)		(1.935,997.55)	
3740 12.955.56 114.668.00 3760 12.955.56 114.668.00 3770 370 114.668.00 3770 1760 12.955.56 3770 1760 12.955.56 3770 1760 175.828.413.63 3700 199.700 175.828.413.63 3600 189.543.820.89 175.828.413.63 3700 190.282.855.85 175.878.609.71) 314.599.423.89 (351.887.609.71) (60.393.932.59 314.599.423.80 (351.887.609.71) (60.393.932.59 314.599.443 (351.887.609.71) (60.393.932.59 32.820.443.80 10.143.153.66 (2.651.098.72) 28.91 2.249.50.695.28 679.910.470.28 28.91 172.506.695.28 679.91.40.70.28 28.91 172.2.678.61 (57.903.537.68) 21.00 84.0.36.65.56 430.36.77.4 94.015.187.53 94.015.187.53	Proceeds from the Sale of Capital Assets	3730	242 640 94				77,117,314.00		77,498,772.46	
Attanet 3770 760 770 771 771 <th 77<="" td=""><td>Loss Recoveries</td><td>3740</td><td>12,935.56</td><td></td><td></td><td></td><td>114 668 00</td><td></td><td>344.640.94</td></th>	<td>Loss Recoveries</td> <td>3740</td> <td>12,935.56</td> <td></td> <td></td> <td></td> <td>114 668 00</td> <td></td> <td>344.640.94</td>	Loss Recoveries	3740	12,935.56				114 668 00		344.640.94
arrances	Proceeds of Forward Supply Contract	3760							WO'DIW'I 71	
3600 1895,44,20,89 175,828,415,63 (351,887,609,71) (224,957,051,86) (344,000) 9700 190,244,820 769,956,265,844 (351,887,609,71) (224,957,051,86) (349,954,32,89) s(Usee) 190,202,855,85 93,892,145,79 (351,887,609,71) (224,957,051,86) (355,67,33,00) s(Usee) 190,203,303 93,892,145,79 (351,887,609,71) (60,395,932,59) (387,736,09,89) s(Usee) 190,203,303 93,492,145,79 (351,887,609,71) (60,395,932,59) (28,733,690,89) s(Usee) 190,203,303 93,492,145,79 (351,887,609,71) (20,93,932,59) 288,738,690,89 s(Usee) 23,00 33,694,89 10,143,153,66 (2,651,098,72) (27,306,928,32) s(00 32,629,635,28 679,910,470,28 (27,306,928,32) (27,306,928,32) s(00 32,628,66 172,506,695,28 630,306,978,774 94,015,187,53 2700 81,222,67,86,1 (57,903,537,68) 169,855,86,56 94,015,187,53	Special Factures Construction Advances Payments to Refinded Bond Escrow Agent (Function 9390)	5770								
9700 (76,9%,263,84) (351,887,609,71) (224,957,051,86) (26,597,351,00) 6 (Uses) 190,282,58,85 98,892,145,79 (351,887,609,71) 160,393,932,59 288,738,690,89 8 (Uses) 190,282,58,85 98,892,145,79 (351,887,609,71) 160,393,932,59 288,738,690,89 9 (10,102,155,66 10,143,153,66 (351,887,609,72) 249,540,682,54 (27,306,938,32) 2801 32,639,044,89 10,143,153,66 (2,651,098,72) (249,540,682,54) (27,306,938,32) 2801 32,639,044,89 10,143,153,66 (2,651,098,72) (249,540,682,54) (27,306,938,32) 2801 32,632,66,695,28 673,910,470,28 173,250,158,56 94,015,187,53 2700 81,222,678,61 (5,790,535,56,56,56,56,56,56,777,73),768,174 94,015,187,53 94,015,187,53	Transfers In	3600	189,543,820,89		175 828 413 63			214 940,000.00)	(57,440,000.00)	
s (Uses) (1965) (1962) (1971) (60,293,932.59 288,738,690,89 (1971) (60,293,932.59 288,738,690,89 (1972) (19	Transfers Out	9700			(76,936,263,84)	609	(224.957.051.86)	(26.550.733.00)	147000,100,000	
2800 33.629.633.72 10.143.155.66 (2.651.098.72) (229.540.682.54) (27.306.928.32) 2800 33.629.633.72 (68.046.691.34) 172.506.695.28 121.322.115.85 2891 81.222.678.61 (57.903.537.68) 169.85.56 679.910.470.28 121.322.115.85 2700 81.222.678.61 (57.903.537.68) 169.85.596.56 430.369.787.74 94.015.187.53	Total Other Financing Sources (Uses)		190,282,855.85		98,892,149.79	60	160,393,932.59	288,738,690.89	386,420,019,41	
2800 33.629.633.72 10.143.155.66 (2.651.098.72) (249.540.682.54) (77.306.928.32) 2800 33.629.633.72 (68.046.691.34) 172.506.695.28 121.322.115.85 2801 31.222.678.61 (57.903.537.68) 169.910.470.28 121.322.115.85 2700 81.222.678.61 (57.903.537.68) 169.855.566.56 430.369.787.74 94.015.187.53										
4X,593,044, %9 10,143,153,66 (2,651,098,72) (2249,540,682,54) (27,306,928,32) 2N00 32,629,633,72 (68,046,691,34) 172,506,695,28 679,910,470,28 121,322,115,85 2N91 32,625,676 (132,506,695,28,56) 699,010,470,28 121,322,115,85 2700 81,222,678,61 (537,903,537,68) 169,855,596,56 430,369,787,74 94,015,187,53	EXTRAORDINARY ITEMS									
28/00 4525.06 12.651.088.77) (249.546.692.54) (27.366.928.32) 28/01 32.629.633.72 (68.046.691.34) 172.506.695.28 679.910.470.28 121.322.115.85 28/01 32.629.633.72 (68.046.691.34) 172.506.695.28 679.910.470.28 121.322.115.85 28/01 81.222.678.61 (53.903.537.68) 169.855.596.56 430.369.787.74 94.015.187.53	Net Change in Fund Balances		00 440 002 04							
2.891 2.891 2.801 2.102 1.1.222.678.61 6.37.903.537.68) 1.69.855.596.56 4.30.3697.87.74 9.4015.18.7.53	Fund Balances, July 1, 2008	2800	32.629.633.72		10.143,153.66	1		(27,306,928.32)	(220,762,511.03)	
27700 81,222,6778,61 (57,903,537,68) 169,855,565 430,369,787,74 94,015,187,53	Adjustment to Fund Balances	2891			Levi zotal abad			CV-CT1'77C'171	438,522,225,75	
	Fund Balances, June 30, 2009	2700	81,222,678.61		(57,903,537.68)	169,855,596.56	430,369,787.74	94,015,187.53	717,559,712.76	

DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2009	:S		khibit C-4 ct Page 7
Total Net Change in Fund Balances - Governmental Funds		\$ (220,76	2,511.03)
Amounts 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 are not recorded as revenues. However, for the government-wide statements property taxes are recorded when there is an enforceable lien. Additionally, the governmental funds reflect revenues that correspond to the prior year.			
Prior year revenues recorded this year Revenues not recorded this year that the government has legal claim to	(15,740,089.54) 27,525,580.53	11,78	5,490.99
Revenues that do not provide current financial resources are not recorded in the governmental funds. However, for the government-wide statements revenues are recorded when earned.		1,78	7,477.72
The net effect of various miscellaneous transactions involving capital assets (i.e., change in capitalization threshold, sales, disposals, recoveries and donations) is to decrease net assets.		(1,93)	6,098.09)
Capital outlay disbursements to purchase or build capital assets are reported as expenditures in the governmental funds. In the Statement of Net Assets, these costs are capitalized and depreciated over their estimated useful lives. In the Statement of Activities the depreciation is reflected as an expense for the period.			
Capital outlay expenditures for the fiscal year Depreciation expense for the fiscal year	455,875,458.11 (172,129,716.69)	283,745	5,741.42
Some of the capital assets acquired during the year were financed with debt instruments. The amount financed by these instruments are recorded as other financing sources in the governmental funds, however, in the government-wide statements they are recorded as additions to long-term liabilities. Proceeds from debt instruments were as follows: Proceeds from refunding of Certificates of Participation	(57,770,000,00)		
Proceeds from relation of Certificates of Participation Proceeds from issuance of Certificates of Participation Discount on issuance of Certificates of Participation Proceeds from Loans/Leases	(57,770,000.00) (310,055,000.00) 1,935,997.55 (77,498,772.46)	(443,387	7,774.91)
The governmental funds only include those liabilities that will be paid with current financial resources. Expenses recorded in the Statement of Activities exceed the amount recorded in the governmental funds due to the different measurement focus used. Additionally, the governmental funds reflect expenses that correspond to prior year.			
Prior year expenses Other post-employment benefits obligation Accrued salaries, benefits and compensated absences Insurance claims	10,093,000.00 (12,510,393.00) (16,844,724.08) 15,851,475.00	(3,410	9,642.08)
Repayment of debt principal is reflected as an expenditure in the governmental funds, however, in the Statement of Net Assets it is reflected as a reduction of liabilities and does not affect the Statement of Activities.			0.45.00
		272,654	,945.00
Repayment of debt principal and unamortized loss on advance refunding is reflected as an other inancing use in the governmental funds, however, in the Statement of Net Assets it is reflected as a reduction of liabilities and does not affect the Statement of Activities.		57,440	,000.00
ssuance cost related to the sale of Certificates of Participation and General Obligation School Bonds are reported as expenditures in the governmental funds however, these costs are capitalized and amortized over the life of the bonds. In the Statement of Activities, amortization is recorded as additional interest expense for the period.			
Issuance Costs Amortization of issuance costs	7,929,002.45 (1,943,518.13)	5,985	,484.32
nterest on long-term debt differs from the amount reported in the governmental funds. In the governmental funds, interest on long-term debt is recorded as an expenditure when due and bayable. 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 nterest expense on the Statement of Activities. Losses incurred as a result of advanced efundings, are also amortized over the life of the debt and are recorded as an increase to interest expense on the Statement of Activities.			
Accrued interest payable Amortization of premium on State Board of Education Capital Outlay Bonds 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 Deferred Revenue on Forward Purchase Agreement Amortization of loss related to advance refunding of COPs Amortization of loss related to advance refunding of GOBs	(39,724,498.66) 30,418.36 8,225,682.66 2,722,176.77 100,352.46 (41,356.35) (3,794,519.50) (404,104.45)		
Prior year interest paid during current fiscal year	30,323,313.59	(2,562,	535.12)
otal Change in Net Assets of Governmental Activities		\$ (38,660,	<u>421.78)</u>

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY STATENET OF NET ASSETS PROPRIETARY FUNDS June 30, 2009

Exhibit C-5 District Page 8

2007 TO 201											
	Account	Self Insurance Consortium	Self Insurance Consortium	Self Insurance Consortium	Self Insurance Consortium	business-type Activities - Enterprise Funds trance Self Insurance Consortium		HO	Other		Governmental Activities -
	Number		912	913	914	915	921	Omer 922	Enterprise	Totale	Internal Service
ASSETS Current Accest:								744	SDIIN F	1 UIGIS	runds
Current Assets: Cash and Cash Equivalents	1110										
Investments	1160										
Accounts Receivable, Net	1130										
Due from Reinsurer	1180										
Deposits Receivable	1210										
Due from Other Funds-Budgetary	1141										
Due from Other Agencies	1220										
Prepaid Items	1230										
Total Current Assets											
Noncurrent Assets:											
Restricted Cash and Cash Equivalents	<										
Uther Post-employment Benefits Obligation (asset) Canital Assers:	1410										
Land	1310										
Land Improvements - Nondepreciable	1315										
Construction in Progress	1360										
Improvements Other Than Buildings	1320										
Accumutated Depreciation	1529										
Accumulated Depreciation	0001										
Fumiture, Fixtures and Equipment	1340										
Accumulated Depreciation	1349										
Motor Vehicles	1350										
Accumulated Depreciation	1359										
Accumulated Depreciation	1270										
Computer Software											
Accumulated Amortization											
Total Capital Assets net of Accum. Dep'	-		-								
Total Noncurrent Assets											
I A BH I TIFE											
Current Liabilities:							-				
Salaries, Benefits and Payroll Taxes Payable	2110										
Accounts Payable	2120										
Judgments Payable	2130										
Sales Tax Payable	2260										
Accrued Interest Payable	2210										
Deposits Payable	2220										
Due to Other Funds-Budgetary	2161										
Deferred Revenues	2410										
Estimated Unpaid Claims	2271										
Estimated Liability for Claims Adjustment Expense	2272										
Obligations Under Capital Leases	2315										
Estimated Liability for Long-Term Claims	2350										
Other Post-employment Benefits Obligation	2360										
Total Current Liabilities											
Noncurrent Liabilities: Liabilities Pavable from Restricted Assets:											
Deposits Payable	2220										
Other Noncurrent Liabilities:	2120										
Liability for Compensated Absences	0107										
Estimated Liability for Long-Term Claims	2350										
Other Post-employment Benefits Obligation	2360										
Total Noncurrent Liabilities											
I OTAL LIADUITIES NET A SSETS											
Invested in Capital Assets. Net of Related Debt	2770										
Restricted for	2780										
Unrestricted	2790										
Total Net Assets											
I otal Liablifities and Net Assets											
The notes to the firmuial statements are as interest	- f this sta	· · · · · · · · · · · · · · · · · · ·									

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, 2009

					Business-tv	Business-type Activities - Enterrrise Funds	e Funds				
		Self Insurance	comm t a		0.4		Governmental				
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Activities - Internal Service
CURPLE MILLION PROVIDED	Number	911	912	913	914	915	921	922	Funds	Totale	Eurolo
OFERALING REVENUES										4 VIGIO	Lunds
Charges for Services	3481										
Charges for Sales	3482										
Premium Revenue	3484										
Other Operating Revenues	3489										
Total Operating Revenues											
OPERATING EXPENSES											
Salaries	100										
Employee Benefits	200										
Purchased Services	300										
Energy Services	400										
Materials and Supplies	500										
Capital Outlay	600										
Other Expenses	700										
Depreciation	780										
Total Operating Expenses											
Operating Income (Loss)											
NONOPERATING REVENUES (EXPENSES)											
Interest Revenue	3430	-									
Gifts. Grants and Bequests	3440										
Loss Recoveries	3740										
Gain on Disposition of Assets	3780										
Interest Expense	720										
Miscellaneous Expense	790										
Loss on Disposition of Assets	810										
Total Nonoperating Revenues (Expenses)											
Income (Loss) Before Operating Transfers											
Transfers In	3600										
Transfers Out	9700										
SPECIAL ITEMS											
EXTRAORDINARY ITEMS											
Change In Net Assets											
Net Assets - July 1, 2008	2880										
Adjustment to Net Assets	2896										
Net Assets - June 30, 2009	2780										

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2009

	Self Insurance	Self Insurance	Self Insurance	Self Insurance	lise	Funds				Governmental
	Consortium 911	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Activities - Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	117	212	CIA	914	915	921	922	Funds	Totals	Funds
Receipts from customers and users							~			
Receipts from interfund services provided										
Pavments to employees										
Payments for interfund services used										
Other receipts (payments)										
Net cash provided (used) by operating activities										
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Transfers from other funds										
Transfers to other funds										
Net cash provided (used) by noncapital financing activities										
CASH FLOWS FROM CAPITAL AND RELATED										
FINANCING ACTIVITIES										
r rocceds ironi capital depr										
Proceeds from disposition of capital assets										
Acquisition and construction of capital assets										
Principal paid on capital debt										
Interest paid on capital debt										
Net cash provided (used) by capital and related financing activities										
CASH FLOWS FROM INVESTING ACTIVITIES Proceeds from cales and maturities of investments										
Interest and dividends received										
Purchase of investments										
Net cash provided (used) by investing activities										
Net increase (decrease) in cash and cash equivalents										
Cash and cash equivalents - July 1, 2008										
Cash and cash equivalents - June 30, 2009										
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:										
Operating income (loss)										
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities;										
Depreciation/Amortization expense										
Commodities used from USDA program										
Cinange in assets and nabilities: (Increase) decrease in accounts receivable										
(Increase) werease in interest receivable										
(Increase) decrease in due from reinsurer										
(Increase) decrease in deposits receivable										
(Increase) decrease in due from other funds										
(Increase) decrease in due from other agencies										
(Increase) decrease in inventory										
Increase (decrease) in salaries and benefits payable										
Increase (decrease) in payroll tax liabilities										
Increase (decrease) in accounts payable										
increase (decrease) in judgments payable										
Increase (decrease) in accorded 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										
Increase (decrease) in estimated unpaid claims										
Total adjustments										
Net cash provided (used) by operating activities										
Noncash investing, capital, and financing activities:										
Borrowing under capital lease										
Contributions of capital assets										
Purchase of equipment on account										
Capital asset trade-ins Net Increase/(Dervesee) in the fair value of investments										
Commodities received through USDA montained										
			~		_	-				

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY STATEMENT OF FIDUCIARY NET ASSETS FIDUCLARY FUNDS June 30, 2009

Exhibit C-8 District Page 11

		Investment	Private-Purpose	Pension	
		Trust	Trust	Trust	Agency
	Account	Funds	Funds	Funds	Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110				4.501.292.44
Investments	1160			23.952.578.25	13.018.972.95
Accounts Receivable, Net	1130				
Interest Receivable	1170				46.953.88
Due from Other Funds-Budgetary	1141				124.827.83
Inventory	1150				
Due from Other Agencies	1220				
Total Assets				23,952,578.25	17,692,047.10
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120				86.540.06
Due to Other Agencies	2230				
Internal Accounts Payable	2290				12,609,598.25
Due to Other Funds-Budgetary	2161				4,995,908.79
Total Liabilities					17,692,047.10
NET ASSETS					
Assets Held in Trust for Pension Benefits				23,952,578.25	
Assets Held in Trust for Scholarships					
and Other Purposes					
Total Net Assets				23,952,578.25 🕅	

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY For the Fiscal Year Ended June 30, 2009 FIDUCIARY FUNDS

Exhibit C-9 District Page 12

	Account	Pension Trust Funds 87Y
ADDITIONS	TAATTIANT	V/0
Contributions:		
Employer		1.824.736.00
Plan Members		
Gifts, Grants and Bequests	3440	
Investment Earnings:		
Interest	3431	(17.230.76)
Gain on Sale of Investments	3432	
Net Increase (Decrease) in the Fair Value of Investments	3433	(4,525,197.15)
Total Investment Earnings		(4,542,427.91)
Less Investment Expense		3,432.31
Net Investment Earnings		(4,545,860.22)
Total Additions		(2,721,124.22)
DEDUCTIONS		
Salaries	100	
Employee Benefits	200	
Purchased Services	300	
Other Expenses	700	
Benefit Payments		4,098,805.81
Administrative Expenses		18,838.00
Total Deductions		4,117,643.81
Change In Net Assets		(6,838,768.03)
Net Assets - July 1, 2008	2885	30,791,346.28
Net Assets - June 30, 2009	2785	23,952,578.25
	Ï	

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

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

June 30, 2009

Exhibit C-10 District Page 13

ASSETS	Account Number	Total Nonmajor Component Units	Total Component Units
Cash and Cash Equivalents	1110	40,950,646.93	40,950,646.93
Investments	1160	341,055.96	341,055.96
Taxes Receivable, Net	1120		
Accounts Receivable, Net	1130	2,202,403.65	2,202,403.65
Interest Receivable	1170		
Due from Reinsurer	1180		
Deposits Receivable	1210	468,231.47	468,231.4
Due from Other Agencies	1220	3,014,470.39	3,014,470.39
Internal Balances		129,377.45	129,377.45
Inventory	1150		
Prepaid Items	1230	3,028,311.47	3.028,311.47
Restricted Assets:			
Cash with Fiscal Agent	1114		
Deferred Charges:			
Issuance Costs			
Noncurrent assets:			
Other Post-employment Benefits Obligation (asset)	1410		
Capital Assets:			
Land	1310	2,652,076.46	2,652,076.46
Land Improvements - Nondepreciable	1315		
Construction in Progress	1360		
Improvements Other Than Buildings	1320	3,905,552.19	3,905,552.19
Less Accumulated Depreciation	1329	(460,257.28)	(460,257.28
Buildings and Fixed Equipment	1330	16,878,491.37	16,878,491.37
Less Accumulated Depreciation	1339	(5,294,367.12)	(5,294,367.12
Furniture, Fixtures and Equipment	1340	22,965,105.98	22,965,105.98
Less Accumulated Depreciation	1349	(13,378,557.52)	(13,378,557.52
Motor Vehicles	1350	(12,00,000,000,000,000,000,000,000,000,00	
Less Accumulated Depreciation	1359		
Property Under Capital Leases	1370		
Less Accumulated Depreciation	1379	6,590.00	6.590.00
Audio Visual Materials	1381	611,416.79	611,416.79
Less Accumulated Depreciation	1388	(311,738.73)	(311,738.73
Computer Software	1382	927,555.20	927,555.20
Less Accumulated Amortization	1389	(639,069.00)	(639,069.00
Total Capital Assets net of Accum. Dep'n		27,862,798.34	27,862,798.34
Total Assets		77,997,295.66	77.997,295.66
LABILITIES AND NET ASSETS LABILITIES jalaries and Wages Payable	2110	5,880,983.97	5.880,983.97
Payroll Deductions and Withholdings	2170	167,244.11	167,244.11
Accounts Payable	2120	3.032.335.07	3.032.335.07
Construction Contracts Payable	2120	5.052.555.07	5.052.555.07
Due to Fiscal Agent	2240		
Accrued Interest	2210		
Deposits Payable	2220	953.028.99	953,028,99
Due to Other Agencies	2230	867,031.98	867.031.98
ales Tax Payable	2260	007,051.98	307.031.98
stimated Unpaid Claims	2271	······································	
stimated Liability for Claims Adjustment	2272	1,773.32	1,773.32
ioncurrent Liabilities:	2272	1,773.32	1.773.32
Portion Due Within One Year:			
Section 1011.13, F.S., Notes Payable	2260		
Notes Payable	2250	092 172 (1	002 172 (1
Bonds Payable	2310	982,173.61	982,173.61
Obligations Under Capital Leases	2320	173,541.00	173,541.00
Liability for Compensated Absences	1 10.0	11 122 24	11 100 01
	2330	11,123.24	11,123.24
Certificates of Participation Payable Estimated Liability for Long-Term Claims	2340		
Other Post-employment Benefits Obligation	2350	533,535.33	533,535.33
Estimated PECO Advance Payable	2360		
Deferred Revenue	2370	4(204 72	1/ 00 t ==
	2410	46,284.72	46,284.72
Estimated Liability for Arbitrage Rebate	2280	25,000.00	25.000.00
Portion Due After One Year:	0.00		
Notes Payable Bonds Payable	2310	8,857,469.40	8.857,469.40
	2320	12.012.22	
Obligations Under Capital Leases	2315	12,913.33	12,913.33
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		
Estimated Liability for Arbitrage Rebate Total Liabilities	2280	21,544,438.07	21,544,438.07
ET ASSETS			
vested in Capital Assets, Net of Related Debt	2770	18,921,341.16	18,921,341.16
Categorical Carryover Programs	2780	43.754.00	43,754.00
Debt Service	2780	45.734.00	43,734.00
Capital Projects		6 005 120 22	6.005.120.22
Other Purposes	2780	6,095,139.22	6.095.139.22
	2780	<u>122,197.11</u> 31,270,426.10	122,197,11 31,270,426,10
arostriatod			41 7 70 706 10 1
nrestricted Total Net Assets	2790	56,452,857.59	56,452,857.59

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, 2009

rol luc riscal I car dilucu June Ju, 2009						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	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 Capital Projects Local Sales Taxes Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneus Special Items Extraordinary Items Extraordinary Items Extraordinary Items, Extraordinary Items, and Transfers Change in Net Assets Net Assets - June 30, 2009 Net Assets - June 30, 2009

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

COMBINING STATEMENT OF ACTIVITIES (CONTINUED) DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY MAJOR AND NONMAJOR COMPONENT UNITS NAME OF MAJOR COMPONENT UNIT For the Fiscal Year Ended June 30, 2009

For the Fiscal Year Ended June 30, 2009						Net (Expense) Revenue and Changes
			ł	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	2100					
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	1900					
Maintenance of Plant	8100					
Administrative Technology Services	8200					
Community Services	6100					
Interest on Long-term Debt	9200					
Unallocated Depreciation/Amortization Expense*						
Total Component Unit Activities						
	General Revenues:	nues:				
	Taxes:					

*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 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, 2008 Net Assets - June 30, 2009 Change in Net Assets Local Sales Taxes Investment Earnings Extraordinary Items

Miscellaneous Special Items

Transfers

Exhibit C-11c District Page 16

Net (Expense)

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, 2009

						Revenue and Changes
			Ρ	Program Revenues		in Net Assets
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	69,076,807.89	1,172,142.08	4,339,391.69		(63 565 274 12)
Pupil Personnel Services	9100	1,602,591.95	6,673.00	799.738.77		(796.180.18)
Instructional Media Services	6200	303,635.84		10.830.01		(797 805 83)
Instruction and Curriculum Development Services	6300	283,695.57	166,910.15	5,900.00		(110.885.42)
Instructional Staff Training Services	6400	328,488.01		21,184.50		(307.303.51)
Instruction Related Technology	6500	66,018.01				(66.018.01)
School Board	7100	2,416,027.15		16.327.98		(2 399 699 17)
General Administration	7200	1,193,285.83	7,479.00	224.40		(1.185.582.43)
School Administration	7300	21,049,431.24		85.369.96		(20.964.061.28)
Facilities Acquisition and Construction	7400	4,970,073.47		13,610.10	700.746.64	(4.255.716.73)
Fiscal Services	7500	4,679,465.42				(4.679.465.42)
Food Services	7600	5,669,343.01	4,631,370.75	268,825.77		(769 146 49)
Central Services	7700	3,100,979.40		8,183.94		(3.092.795.46)
Pupil Transportation Services	7800	1,353,898.93	10,507.50	148,654.14		(1.194.737.29)
Operation of Plant	2006	27,575,757.98	32,346.00	89,494.36	10,394,577.56	(17.059.340.06)
Maintenance of Plant	8100	2,568,233.23			222.701.40	(2 345 531 83)
Administrative Technology Services	8200					
Community Services	6100	3,247,287.97	2,021,871.49	424.653.00		(800 763 48)
Interest on Long-term Debt	9200	497,399.56				(497 399 56)
Unallocated Depreciation/Amortization Expense*		831,590.26				(831,590,26)
Total Component Unit Activities		150,814,010.72	8,049,299.97	6,232,388.62	11,318,025.60	(125,214,296.53)

General Revenues: Taxes: Property Taxes, Le

Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Obet Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items, and Transfers Change in Net Assets Net Assets - July 1, 2008** Net Assets - June 30, 2009

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

** Net assets as of July 1, 2008 have been adjusted to reflect June 30, 2008 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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		130,315,321.97	93,495.95	2,557,634.29	1,396,424.84	88,399.17	134,451,276.22	9,236,979.69	47,215,877.90	56,452,857.59	

Exhibit C-11d District Page 17

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2009

For the Fiscal Year Ended June 30, 2009						Net (Expense) Revenue and Changes
			P	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	69,076,807.89	1,172,142.08	4,339,391.69		(63,565,274.12)
Pupil Personnel Services	6100	1,602,591.95	6,673.00	799,738.77		(796,180.18)
Instructional Media Services	6200	303,635.84		10,830.01		(292,805.83)
Instruction and Curriculum Development Services	6300	283,695.57	166,910.15	5,900.00		(110,885.42)
Instructional Staff Training Services	6400	328,488.01		21,184.50		(307,303.51)
Instruction Related Technology	6500	66,018.01				(66,018.01)
School Board	7100	2,416,027.15		16,327.98		(2,399,699.17)
General Administration	7200	1,193,285.83	7,479.00	224.40		(1,185,582.43)
School Administration	7300	21,049,431.24		85,369.96		(20,964,061.28)
Facilities Acquisition and Construction	7400	4,970,073.47		13,610.10	700,746.64	(4,255,716.73)
Fiscal Services	7500	4,679,465.42				(4,679,465.42)
Food Services	7600	5,669,343.01	4,631,370.75	268,825.77		(769,146.49)
Central Services	7700	3,100,979.40		8,183.94		(3,092,795.46)
Pupil Transportation Services	7800	1,353,898.93	10,507.50	148,654.14		(1,194,737.29)
Operation of Plant	7900	27,575,757.98	32,346.00	89,494.36	10,394,577.56	(17,059,340.06)
Maintenance of Plant	8100	2,568,233.23			222,701.40	(2,345,531.83)
Administrative Technology Services	8200					
Community Services	9100	3,247,287.97	2,021,871.49	424,653.00		(800,763.48)
Interest on Long-term Debt	9200	497,399.56				(497,399.56)
Unallocated Depreciation/Amortization Expense*		831,590.26				(831,590.26)
Total Component Unit Activities		150,814,010.72	8,049,299.97	6,232,388.62	11,318,025.60	(125,214,296.53)

Taxes: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers Transfers Total General Revenues, Special Items, Extraordinary Items, and Transfers Change in Net Assets Net Assets - June 30, 2009

General Revenues:

** Net assets as of July 1, 2008 have been adjusted to reflect June 30, 2008 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

130,315,321.97 93,495.95 2,557,634.29 1,396,424.84 88,399.17 134,451,276.22 9,236,979.69 47,215,877.90 56,452,8877.90

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

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, 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</u> <u>Whether 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 Education Innovation. The charter schools and the Foundation for Education Innovation are reported in separate columns in the basic financial statements to emphasize that they are legally separate from the District.

1.

DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2009

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 Education Innovation, 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.

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 fiduciary funds. Separate statements for governmental 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>ARRA Economic Stimulus Funds</u> account for and report on funds received from The American Recovery and Reinvestment Act of 2009 to stimulate the economy, save jobs and improve education.

<u>Section 1011.14 F.S. Loans Fund</u> accounts for and reports on proceeds received from the issuance of the Revenue Anticipation Notes, used to pay or reimburse the capital outlay funds for the cost of acquisition, construction and equipping modular classrooms.

<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 Project 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.

The District also reports the following fiduciary funds:

<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 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, <u>Accounting and Financial Reporting for Non-Exchange Transactions</u>, as amended by GASB Statement No. 36, <u>Recipient Reporting for Certain Shared Non-Exchange Revenues</u>, 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.

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

C. Measurement Focus and Basis of Accounting - continued

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.

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).

D. New Pronouncements

GASB 49, <u>Accounting and Financial Reporting for Pollution Remediation Obligations</u>, provides guidance on how to calculate and report the costs and obligations associated with pollution cleanup efforts. The requirements of the new statement become effective for fiscal periods beginning after December 15, 2007. The adoption of GASB 49, did not have an impact on the District's financial position and results of operations.

GASB 53, <u>Accounting and Financial Reporting for Derivative Instruments.</u> The objective of the statement is to enhance the usefulness and comparability of derivative instrument information reported by state and local governments by providing a comprehensive framework for recognition, measurement, and disclosure of derivative instrument transactions. Derivative instruments such as interest rate and commodity swaps, interest rate locks, options (caps, floors, and collars), swap options, forward contracts, and futures contracts are entered into by governments as investments; as hedges of identified financial risks associated with assets or liabilities, or expected transations (i.e., hedgeable items); to lower the costs of borrowings; to effectively fix cash flows or synthetically fix prices; or to offset the changes in fair value of hedgeable items. The requirements of Statement No. 53 are effective for financial statements for periods beginning after June 15, 2009.

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

D. New Pronouncements - continued

GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The objective of this statement is to improve the usefulness, including the understandability of governmental fund balance information. This statement establishes accounting and financial reporting standards for all governments that report governmental funds. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2010. The adoption of GASB 54 will result in changes to the composition of Fund Balance in the Financial Statements.

GASB 55, <u>The Hierarchy of Generally Accepted Accounting Principles for State and Local</u> <u>Governments.</u> The objective of this Statement is to identify the sources of accounting principles and the framework for selecting the principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with generally accepted accounting principles (the GAAP Hierarchy). This Statement applies to the financial statements of all state and local governments that are presented in conformity with GAAP. The requirements of this Statement are effective upon its issuance. The adoption of GASB 55 did not have an impact on the District's financial position or results of operation.

GASB 56, <u>Codification of Accounting and Financial Reporting Guidance contained in the</u> <u>AICPA Statements on Auditing Standards</u>. This Statement establishes accounting and financial reporting standards for related party transactions, subsequent events, and going concern considerations. This Statement amends paragraph 26 of the National Council on Governmental Accounting (NCGA) Statement 5, <u>Accounting and Financial Reporting</u> <u>Principles for Lease Agreements of State and Local Governments</u>. The requirements of this Statement are effective upon its issuance. The adoption of GASB 56 did not have an impact on the District's financial position or results of operation.

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.

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 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: commercial paper, corporate bonds, money market funds and corporate stocks.

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

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 market 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 a reservation of 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 fund balance reserve account.

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.

J. Capital Assets

Capital assets which include, land, buildings, building improvements, furniture, fixtures and equipment, and motor vehicles are reported in the Statement of NetAssets 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 market value at the time of receipt. Certain costs incurred in connection with developing or obtaining internal use software are capitalized and reflected in software development in progress in the Statement of Net Assets in the government-wide financial statements.

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

J. Capital Assets - continued

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

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), capital leases, 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 effective-interest 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.

L. 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 categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical educational programs. Any unused money is returned to the FDOE and so recorded in the year when returned.

L. State Revenue Sources - continued

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.

M. 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.

N. Unearned Revenue

Funding for the Public Education Capital Outlay (PECO) programs are appropriated by the Legislature, however, revenue recognition is deferred until an encumbrance authorization is approved.

The non-current portion of unearned revenue in the Statement of Net Assets relates to a forward purchase agreement. (See Note 11)

O. 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 9, 2009.

Appropriations lapse at fiscal year-end, except for unexpended appropriations of categorical grants, outstanding purchase orders, contracts, and certain available balances. These balances are reflected at year-end either as reserved fund balance or designated, unreserved 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 reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

B. Deficit Fund Equity

Section 1011.14 F.S. Loans Fund has an accumulated deficit balance of \$(57.9) million at June 30, 2009. The District is utilizing a Revenue Anticipation Note (RAN) for interim financing of capital projects, of which \$132 million was outstanding at June 30, 2009. This deficit was a result of recognizing capital outlay expenditures in this fund, and not recognizing the proceeds from the RAN as other financing sources, but instead, as a short-term liability pursuant to generally accepted accounting principles. The District plans to eliminate the deficit through other capital sources during fiscal year 2009-10.

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</u>, <u>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 6Gx 13- <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
- US 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 guaranteed by the Government National Mortgage Association
- Obligations of the Federal 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>, <u>Early Retirement Plan – Investment Policies</u>, the following investments are also permitted.

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

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

Cash, cash equivalents, and investments for governmental and fiduciary funds of the District as of June 30, 2009 are as follows:

Investment Type	_(Fair Value \$ in thousands)	Weighted Average Maturity (Years)
U.S. Government Agency	\$	310,413	0.23
Commercial Paper (less than 5% per issuer)	·	259,559	0.12
Money Market Mutual Funds		382,530	0.12
State Board of Education - COBI		2,543	-
Guaranteed Investment Contract		23,919	6.87
Corporate Bonds - Pension Trust Fund		147	1.13
Total Debt Investments	\$	979,111	0.32
Corporate Stocks - Pension Trust Fund		11,700	
Total Investments	\$	990,811	
Cash and Cash Equivalents		10,049	
Total Cash and Investments	\$	1,000,860	

At June 30, 2009, \$596.0 million in cash and investments relate to unspent proceeds pertaining to various financings including the City of Miami College of Policing Interlocal Construction Agreement, 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 \$122,027,640 in callable securities 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. U.S. Government Agency Securities include \$106,947,990 in step-up securities with .14 years weighted average maturities.

Credit Risk:

Investment Type	Rating *	Percentage of Debt Investments
Federal Farm Credit Bank	AAA	1.01 %
Federal Home Loan Bank	AAA	11.26 %
Federal Home Loan Mortgage Corporation	AAA	11.42 %
Federal National Mortgage Association	AAA	7.63 %
Commercial Paper	A1+	20.15 %
Commercial Paper	A1	6.04 %
Money Market Mutual Funds	AAAm	38.61 %
State Board of Education – COBI	Not Rated	0.26 %
Guaranteed Investment Contract	Not Rated	2.41 %
Corporate Bonds – Pension Trust Fund	Not Rated	0.01 %

* Standards & Poor's ratings as of June 30, 2009.

Concentration Risks: The District permits up to 20% in Federal Home Loan Bank, 20% in Federal Home Loan Mortgage Corporation agency securities, 20% in Federal National Mortgage Association, and up to 7.5% in Commercial Paper with a single issuer. Due to economic uncertainty and credit risk, only commercial paper issued thru the Federal Government's Temporary Liquidity Guaranty Program was held, from which General Electric Credit Corporation commercial paper totaled 14.6% of the entire portfolio, exceeding the 7.5% limitation due to the additional full faith and credit guarantee provided by FDIC equivalent to a U.S. Treasury investment and thus not subject to the 7.5% issuer limit, which is intendend to minimize credit exposure. 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, demand deposits and petty cash. All bank balances of the District are fully insured or collateralized. At June 30, 2009, the deposit's fair value and bank balances were \$10,048,750.

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

Capital asset balances and activity for the fiscal year ended June 30, 2009 are as follows (in thousands):

		Balance July 1, 2008		Additions		Deletions		Balance June 30, 2009
Non-Depreciable Capital Assets:	-		-		-			
Land	\$	318,397	\$	16,152	\$	-	\$	334,549
Land Improvements		152,796		42,608		(597)		194,807
Construction-in-Progress		615,614		370,448		(650,848)		335,214
Software Development in progress		19,009	_	37,468	_	-		56,477
Total Non-Depreciable Capital Assets	-	1,105,816	-	466,676	_	(651,445)		921,047
Depreciable Capital Assets:								
Buildings and Improvements		4,211,030		622,922		(12,198)		4,821,754
Furniture, Fixtures, and Equipment		300,142		30,578		(20,214)		310,506
Motor Vehicles		145,211		261		(6,882)		138,590
Total Depreciable Capital Assets	•	4,656,383	-	653,761	-	(39,294)		5,270,850
Less Accumulated Depreciation for:								
Building and Improvements		995,718		133,426		(1,583)		1,127,561
Furniture, Fixtures, and Equipment		177,028		30,548		(16,998)		190,578
Motor Vehicles		57,930		8,512		(5,502)	_	60,940
Total Accumulated Depreciation		1,230,676		172,486		(24,083)		1,379,079
Net Capital Assets	\$	4,531,523	\$	947,951	\$	(666,656)	\$	4,812,818

4. CAPITAL ASSETS, Continued:

For fiscal year ended June 30, 2009, depreciation by function is as follows:

Functions	(\$ i	Amount n thousands)
Instructional Services	\$	6,838
Instructional Support Services		2,296
Pupil Transportation Services		6,793
Operation and Maintenance of Plant		2,718
School Administration		569
General Administration		221
Food Services		1,325
Other		41
Facilities Ancillary Support		16,914
Unallocated to a specific function		134,414
Total Depreciation	\$	172,129

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

	 Incurred To Date
Elementary Schools	\$ 93,772
Middle Schools	21,231
Senior High Schools	215,827
Special Schools	2,033
Administration/Other	2,351
TOTAL	\$ 335,214

As part of its capital outlay program, the District has entered into various construction contracts. At June 30, 2009, the District had construction commitments of approximately \$240 million.

5. INTERFUND RECEIVABLES, PAYABLES AND OPERATING TRANSFERS:

Interfund receivables and payables consisted of the following balances as of June 30, 2009 (in thousands):

	Due From Other Funds	Due To Other Funds
Major Funds:		
General Fund	\$ 77,507	\$ 420
ARRA Economic Stimulus Funds	-	7,961
Section 1011.14 F.S. Loans	87,887	10,561
Capital Improvement LOML	11,678	46,491
Other Capital Projects Funds	4,616	77,205
Total Major Funds	\$ 181,688	\$ 142,638
Total Non-Major Funds	 8,889	 47,939
Totals	\$ 190,577	\$ 190,577

Most of the interfund activity represents reimbursement to the General Fund for payments made on behalf of other funds.

A summary of transfers for the year ended June 30, 2009 are as follows (in thousands):

	IIa	1131613 10.		
Transfers from:	General Fund	Section 1011.14 F.S. Loans	Non-Major Funds	Total
Major Funds:				
Section 1011.14 F.S. Loans	\$ -	51,720	25,216	76,936
Capital Improvement LOML	162,993	29,180	159,715	351,888
Other Capital Projects Funds	-	94,929	130,028	224,957
Non-Major Funds	26,551	-	-	26,551
Total	\$ 189,544	\$ 175,829	\$ 314,959	\$ 680,332

Transfers to:

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.

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

Receivables at June 30, 2009, are as follows (in thousands):

	General Fund	ARRA Economic Stimulus Funds	Other Capital Projects Funds	Non-Major Funds	Total Governmental Funds	Total Government- Wide
Due From Other Agencies						
Federal Government:						
Medicaid Federal	\$ 7,152	\$ -	\$-	\$ -	\$ 7,152	\$ 7,152
Food Service Reimbursement	-	-	-	12,289	12,289	12,289
Fund For The Improvement of Education	-	-	-	1,490	1,490	1,490
Magnet Schools	-	-	-	654	654	654
ROTC	509	-	-	-	509	509
Miscellaneous Federal	-	-	-	3,613	3,613	3,613
State Government:						
Public Education Capital Outlay	-	-	-	495	495	495
IDEA Part B	-	-	-	6,383	6,383	6,383
IDEA Preschool	-	5,374	-	-	5,374	5,374
Title I	-	557	-	5,493	6,050	6,050
Title II	-	-	-	1,224	1,224	1,224
Title III	-	-	-	2,137	2,137	2,137
SAVES	-	-	-	2,940	2,940	2,940
FEMA	-	-	-	-	-	687
Miscellaneous State	427	2,622	-	3,644	6,693	6,693
Local Government:						
Miscellaneous Local	5,083	-	268	786	6,137	6,137
E-Rate	1,100	-	-	-	1,100	1,100
Driver's Education Program	1,272	-	-	-	1,272	2,372
South Florida After-School All Stars	925	-	-	-	925	925
Total	\$ 16,468	\$ 8,553	\$ 268	\$ 41,148	\$ 66,437	\$ 68,224

Payables at June 30, 2009, are as follows (in thousands):

	-	eneral Fund	n-Major unds	Gove	Total ernmental ^F unds	Gov	Total ernment- Wide
Due To Other Agencies							
Federal Government: Miscellaneous Federal	\$	-	\$ 133	\$	133	\$	133
State Government: Miscellaneous State		57	1,048		1,105		1,105
Local Government:							
Charter Schools		2,855	-		2,855		2,855
Miscellaneous Local		125	242		367		367
Total	\$	3,037	\$ 1,423	\$	4,460	\$	4,460

7. SHORT-TERM DEBT

Short-term debt activity for the fiscal year ended June 30, 2009, is as follows (in thousands):

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
Tax Anticipation Note (TAN), Series 2007, issued on October 5, 2007. Effective yield of 3.418%, with a maturity date of October 3, 2008.	\$ 220,000	\$ -0-	\$ 220,000	\$ -0-
Tax Anticipation Note (TAN), Series 2008, issued on November 3, 2008. Effective yield of 1.72%, with a maturity date of April 15, 2009.	-0-	100,000	100,000	-0-
Revenue Anticipation Note (RAN), Series 2008B, issued on May 20, 2008, effective yield of 1.890%, with a maturity date of January 30, 2009.	150,000	-0-	150,000	-0-
Revenue Anticipation Note (RAN), Series 2009, issued on January 29, 2009, effective yield of 0.59%, with a maturity date of January 28, 2010.	-0-	132,000	-0-	132,000
Total	\$ 370,000	\$ 232,000	\$ 470,000	\$ 132,000

Proceeds from the TAN were used as a working capital reserve in the General Fund as permitted under state and federal tax laws. The proceeds from the 2009 RANs were used to reimburse the capital outlay funds for repair and renovation of existing facilities and new capacity projects, and retire a portion of the previously issued RANs.

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, 2009, the accrued liability for compensated absences in the General Fund was \$8,547 (in thousands).

Governmental Accounting Standards Board (GASB) Statement No. 16, <u>Accounting for Compensated</u> <u>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, 2009, the current and long-term portions were \$17,273 and \$254,626 respectively (in thousands).

9. CAPITAL LEASES:

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, 2009, the amount of leased equipment recorded in Capital Assets was \$129,317,178. Additionally, \$30,234,795 of unspent proceeds relating to the Master Equipment Lease Agreement is disclosed as restricted cash and investments at June 30, 2009 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, 2009 (in thousands):

Fiscal Year	Other Leases	Master Equip	Lease Total
2010	\$ 1,078	\$ 37,187	\$ 25,504
2011	743	37,187	37,930
2012	418	33,672	34,090
2013	129	33,672	33,801
2014	53	22,598	22,651
2015 – 2017		46,335	46,335
	\$ 2,421	\$ 210,651	\$ 150,630
Less Amount Representing Interest	297	24,105	24,402
Present Value of Minimum Lease Payments	\$ 2,124	\$ 186,546	\$ 188,670

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, 2009, amounts withheld and in the custody of the state totaled \$2,542,588 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, 2009, 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, 2009 is as follows (in thousands):

	Auth	norized	ls	sued	Outs	standing
State Board of Education (SBE) - Capital Outlay Bonds – Series 1999- A, due in varying annual payments through January 1, 2019, with interest rates ranging from 4.00% to 4.75%. Interest is payable semi-annually on January 1 and July 1. Bonds are callable on January 1, through December 31, 2009, at par plus 1% premium and thereafter at par.	\$	3,100	\$	3,100	\$	1,810
State Board of Education (SBE) – Capital Outlay Bonds – Series 2000- A, due in varying annual payments through January 1, 2020, with interest rates ranging from 4.65% to 6.00%. Interest is payable semi-annually on January 1 and July 1. Bonds are callable on January 1, through December 31, 2010 at par plus 1% premium, and thereafter at par.	\$	900	\$	900	\$	40
State Board of Education (SBE) – Capital Outlay Bonds – Series 2001- A, due in varying annual payments through January 1, 2021, with interest rates ranging from 4.10% to 5.25%. Interest is payable semi-annually on January and July 1. Bonds are callable on January 1, 2012 at par plus 1% premium, and thereafter at par.	\$	495	\$	495	\$	360
State Board of Education (SBE) – Capital Outlay Bonds – Series 2002- A, 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	\$	1,510

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DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2009

10. LONG- TERM BONDS PAYABLE, Continued:

	Aut	horized	ls	sued	Out	standing
State Board of Education (SBE) – Capital Outlay Bonds – Series 2003- A, 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	\$	1,005
State Board of Education (SBE) – Capital Outlay Bonds – Series 2004- A, 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	\$	4,340
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	\$	69,065
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	\$	2,510

10. LONG- TERM BONDS PAYABLE, Continued:

	 Authorized	ls	sued	Outst	anding
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 through December 31, 2012 at par plus 1% premium, and thereafter at par.	\$ 8,425	\$	8,425	\$	8,145
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	\$	60,705
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	\$	72,850

DISTRICT SCHOOL BOARD **OF MIAMI-DADE COUNTY** NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2009

10. LONG- TERM BONDS PAYABLE, Continued:

	Authorized		Issued		Outstanding	
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	\$	50,185
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	\$	132,545
Total Long-Term Bonds Payable					\$	405,070

10. LONG-TERM BONDS PAYABLE, Continued:

Debt service requirements through maturity for all long-term bonds payable at June 30, 2009 are as follows (in thousands):

Year Ending June 30	Principal	Interest	Total Requirements
2010	\$ 58,175	19,460	77,635
2011	61,095	16,562	77,657
2012	64,395	13,412	77,807
2013	49,290	10,533	59,823
2014	51,965	7,961	59,926
2015 – 2019	111,750	10,186	121,936
2020 - 2024	5,545	1,465	7,010
2025 – 2029	2,855	354	3,209
Total	\$ 405,070	\$ 79,933	\$ 485,003

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 2000A, 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 MBIA Insurance Corp., AMBAC Indemnity Corp., Financial Security Assurance (FSA) Inc., and Financial Guarantee Insurance Company (FGIC).

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.

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, 2009 is as follows (in thousands):

	Issue Date	Final Maturity	Interest Rate(s)	Issued	<u>Outstanding</u>
1998A Series – Serial & Term Certificates. Partial refunding of 1994B and 1996B Series.	06/01/98	08/01/27	True Interest Cost 5.025% 4% to 5.25%	\$ 132,500	\$ 11,520
1998C Series – Serial & Term Certificates. Partial refunding of 1994A, 1996A and 1996B Series.	11/01/98	08/01/25	True Interest Cost 4.975% 4% to 5.25%	283,700	4,395
2000A Series – Serial & Term Certificates.	09/28/00	10/01/20	True Interest Cost 5.402% 4.4% to 6%	100,720	4,405
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 Bond – Interest is paid by the 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 Bond-Interest is paid by the U.S. Government through issuance of federal income tax credits.	12/15/06	12/15/22	N/A	2,600	2,600
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 – 1.07% @ June 30, 2009	54,650	49,125
2001C Series – Serial and Term Certificates.	09/01/01	10/01/21	True Interest Cost 4.734% 3.5% to 5.5%	42,235	5,545
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 – 1.10% @ June 30, 2009	75,000	65,935
2002B 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 1.10% @ June 30, 2009	75,000	66,260

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, 2009 is as follows (in thousands), continued:

	Issue Date	Final Maturity	Interest Rate(s)	Issued	<u>Outstanding</u>
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	\$ 2,233
2003B Series – Include Fixed Rate & Term Rate Certificates. Have a mandatory purchase date of 5/1/11. Refunded 2001A Series at 101% with a gross savings of \$6,951 and a net present value economic savings of \$6,700.	03/01/03	05/01/31	True Interest Cost 3.854% Assumed 3.5%-Beyond Mandatory Purchase Date	137,780	129,920
2003D Series – Serial & Term Certificates.	06/01/03	08/01/29	True Interest Cost 4.358% 2% to 5%	165,210	159,765
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	86,380
2005A Series – Serial & Term Certificates.	06/28/05	04/01/20	True Interest Cost 3.892% 3.5% to 5%	56,380	31,580
2006A Series – Serial & Term Certificates.	03/15/06	11/01/31	True Interest Cost 4.49% 3.375% to 5.00%	201,080	191,730
2006B Series – Serial & Term Certificates.	04/11/06	11/01/31	True Interest Cost 4.54% 3.50% to 5.00%	208,150	198,430
2006C Series – Serial & Term Certificates.	05/10/06	10/01/21	True Interest Cost 4.41% 3.875% to 5.00%	53,665	48,430
2006D Series – Serial Certificates. Partially refunded 2001C at 100% with a gross savings of \$558 and a net present value economic savings	12/21/06	10/01/21	True Interest Cost 4.098% 3.625% to 5.00%	10,570	10,485

of \$419.

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

	Issue Date	Final Maturity	Interest Rate(s)	Issued	<u>Outstanding</u>
2007A Series – Serial & Term Certificates.	05/10/07	05/01/32	True Interest Cost 4.52% 3.75% to 5.00%	\$ 316,515	\$ 316,515
2007B Series – Serial & Term Certificates.	05/24/07	05/01/32	True Interest Cost 4.47% 4.00% to 5.00%	101,265	101,265
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 1.07% @ June 30, 2009	90,825	90,825
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 \$9,011.	06/19/08	08/01/26	True Interest Cost 4.327% 5%	233,400	233,400
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.	08/01/08	07/15/27	Variable Interest 0.27% @ June 30, 2009	57,770	57,770
2009A Series – Serial & Term Certificates.	02/26/09	02/01/34	True Interest Cost 5.28% 3.00% to 5.375%	310,055	310,055
				\$ 3,447,470	\$ 2,766,125

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

At June 30, 2009 the following defeased certificates remain outstanding:

Defeased Certificates	Amount	Outstanding
2000A	\$	67,700,000
2001A	\$	117,710,000
2001C	\$	25,925,000

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

Year Ending June 30	Total Requirements*
2010	176,593
2011	193,230
2012	191,278
2013	191,605
2014	205,910
2015 – 2019	986,570
2020 – 2024	975,951
2025 – 2029	940,305
2030 – 2034	484,999
2035 – 2038	58,217
Total	4,404,658
Less: interest (rates ranging	
from 3.25% to 6.00%)	(1,638,533)
Principal	\$ 2,766,125

* 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>:

Forward Interest Rate Swaps:

Objectives: The District entered into forward interest rate swaps (referred to herein collectively as "Swaps") in order to lower its cost of capital and protect against rising interest rates. The Swaps are a hedge 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.

Summary of Swap Transactions by Category:

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, 2008	Fair Value at June 30, 2009
04-03-2006	\$65,935,000	04-01-07	08-01-2027	COP 2002A	3.821%	70% 1Mo LIBOR	Aaa/AA-	(\$6,919,278)
04-03-2006	\$66,260,000	04-01-07	08-01-2027	COP 2002B	3.821%	70% 1Mo LIBOR	Aaa/AA-	(\$6,847,854)
04-03-2006	\$57,440,000	08-01-08	07-15-2027	COP 2008C	3.909%	70% 1Mo LIBOR	A2/A	(\$2,989,915)

Forward Synthetic Fixed Rate Swap Transactions

Swap Payments and Associated Debt: As of June 30, 2009, debt service requirements and net swap payments were as follows (in thousands):

Fiscal Year	Principal	Interest	Swap Net Interest	Total Interest
2009	\$3,945	\$3,505	\$4,109	\$7,614

Using rates as of June 30, 2009, 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	Prin	cipal	Interest		Interest		Swap Net Interest		Total Interest	
2010	\$	4,155	\$	1,663		\$	6,788		\$	8,451
2011	\$	4,375	\$	1,539		\$	6,406		\$	7,945
2012	\$	4,915	\$	1,489		\$	6,437		\$	7,926
2013	\$	4,865	\$	1,438		\$	6,273		\$	7,711
2014	\$	5,125	\$	1,379		\$	6,096		\$	7,475
2015 - 2019	\$4	0,425	\$	5,882		\$	27,157		\$	33,039
2020 - 2024	\$4	9,025	\$	3,851		\$	20,950		\$	24,801
2025 - 2028	\$7	6,750	\$	1,127		\$	9,898		\$	11,025
Total	\$ 18	9,635	\$	18,368		\$	90,005		\$	108,373

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. All Fair Values have been calculated using the Par Value Method. 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 credit risk, the District's swap documents require counterparties to post collateral for the District's benefit if they are downgraded below a designated threshold.

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

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 certificates the expected savings may not be realized. The Series 2002A & B were originally issued as insured auction rate certificates whose floating rate was expected to correspond closely with the floating rate the District would receive on the swaps. Because of the severe disruption in the auction rate market in early 2008, the floating rate on the certificates rose sharply and the District chose to enter into a private placement of the certificates. Although the rates are lower, the rate on the certificates relative to floating rate market benchmarks, is higher than originally anticipated when the swaps were first executed, creating a higher all-in cost to the District. As of June 30, 2009, the variable rate was 0.35%, while the LIBOR rate was 0.32% and 0.31% on the 2002A & 2002B certificates, respectively, and the District received 0.22% (70%) on both. As of June 30, 2009 the Series 2008C variable rate was 0.27%, while the LIBOR rate was 0.32% and the District received 0.22% (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:	Ŀ	Amounts
Reserved for Payment of State Board of Education and Capital Outlay Bonds	\$	2,543
Designated for Payment of District Bond Funds		45,535
Reserved for Other Debt Service		24,751
Total Available in Debt Service Funds	\$	72,829

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 ad-valorem 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; errors and omissions; injuries to employees and natural disasters. The District retains some risk of loss (self-insures) for certain 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 occurence for hurricanes; \$500,000 per incident for all other perils.	\$220,000,000 for all perils including windstorms, earthquakes and floods.				
	\$100,000 for each act of terrorism	\$50,000,000 annual aggregate.				

The School Board has a fully-insured Health Insurance Program for eligible employees and retirees. The Health Insurance Provider for the 2008-09 fiscal year was United Healthcare Point of Service (POS), HMO and Neighborhood Health Partnership (NHP) HMO. For the period of January 1, 2009 through March 31, 2009, the School Board paid a standard monthly premium amount of \$458.47 (POS) or \$419.17 (HMO 63) or \$390.68 (HMO 62) or \$389.83 for (NHP HMO) for the employee only coverage based upon their selection. Effective April 1, 2009 the amounts became \$491.80 (POS) or \$449.64 (HMO 63) or \$419.08 (HMO 62) or \$418.17 (NHP HMO) for the employee only coverage. Additionally, the Board offers an opt out provision for employees who can provide proof of insurance coverage. Employees who opt out will receive a monthly credit in the amount of \$100.00 from which they can purchase an option consisting of various flexible benefits. Under the fully-insured plan, the District remits premiums to the carrier for coverage of enrolled employees, retirees and dependents and no run-off is recognized beyond the premium payment.

Accordingly, liabilities for all 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 selfinsured losses was determined by an independent actuarial valuation performed as of June 30, 2009. 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, 2009 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%. There were no losses which exceeded coverages in fiscal year 2008-09.

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

A liability amount of \$102,082 (dollars in thousands) was actuarially determined to cover reported and unreported insurance claims payable at June 30, 2009. It is estimated that of the current portion, \$2,576 is due and payable at June 30, 2009 and \$26,310 is due within a year. The remaining \$73,196 will be due in future years.

	 Estimated Liability For Pending Claims							
	 Current Long-Term Portion Portion					Total		
Workers' compensation	\$ 24,264	-	\$	60,983	9	5	85,247	
General and occupational Liability	3,450			10,340			13,790	
Fleet liability	1,172			1,873			3,045	
Total	\$ 28,886	_	\$	73,196	\$	5	102,082	

Long-term liabilities for insurance risk and pending claims are presented in accordance with Governmental Accounting Standards Board (GASB) Statement No. 10, <u>Accounting and Financial</u> <u>Reporting for Risk Financing and Related Insurance Issues</u>, as amended by GASB Statement No. 30, <u>Risk Financing Omnibus</u>, at a 50% confidence level, which is the expected level of claims. The long-term portion of the liabilities on an undiscounted basis was \$101,971, \$14,799 and \$3,221 (dollars in thousands) for workers' compensation, general liability, and fleet liability, respectively.

Changes in the balance of claims liabilities as of June 30, 2009 are as follows (in thousands):

	Balance July 1, 2007	Current-year claims and changes in estimates and discounts	Claim payment	Balance June 30, 2008
Workers' compensation	\$ 108,386	\$ 22,754	\$ (30,938)	\$ 100,202
General and occupational liability	14,659	829	(1,525)	13,963
Fleet liability	4,192	711	(950)	3,953
Total	\$ 127,237	\$ 24,294	\$ (33,413)	\$ 118,118

	Balance July 1, 2008	Current-year claims and changes in estimates and discounts	Claim payment	Balance June 30, 2009
Workers' compensation	\$ 100,202	\$ 10,901	\$ (25,856)	\$ 85,247
General and occupational liability	13,963	4,835	(5,008)	13,790
Fleet liability	3,953	535	(1,443)	3,045
Total	\$ 118,118	\$ 16,271	\$ (32,307)	\$ 102,082
14. CHANGES IN LONG-TERM LIABILITIES:

Long-term liabilities balances and activity for the year ended June 30, 2009 are as follows (in thousands):

	Balance 7/1/08	Additions		Deductions	Balance 6/30/09		Amounts Due Within
	////08	Additions	_	Deductions	0/30/09	-	One Year
Bonds Payable	\$ 488,495	\$ -	5	\$ (76,718)	\$ 411,777	*	\$ 60,104 **
Certificates of Participation Payable by the Foundation, net	2,574,831	365,889	***	(114,536)	2,826,184	****	70,017 **
Capital Leases Payable	132,751	77,499		(21,580)	188,670		31,630
Notes Payable	124,514	-		(124,514)	-		-
Insurance Claims Payable	118,118	28,142		(44,178)	102,082		28,886
Retirement Incentive Benefits	3,138	1,267		(887)	3,518		333
Compensated Absences	274,451	16,653		(22,723)	268,381		16,940
Other Post Employment Benefits	13,452	12,510		-	25,962	_	<u> </u>
Total	\$ 3,729,750	\$ 501,960	\$	(405,136)	\$ 3,826,574	=	\$ 207,910

* Includes unamortized premium in the amount of \$7,694 less a deferred loss on the remarketing of \$987.

- ** Includes principal payments plus unamortized premium less unamortized deferred loss.
- *** Includes the par value of COPs/QZABs issued in the amount of \$367,825 less an unamortized discount in the amount of \$1,936.
- **** Exceeds the principal balance of \$2,766,125 in Note 11 by \$60,059 which represents the net unamortized premium less an unamortized deferred charge on prior year COP refundings at June 30, 2009.

Payments for insurance claims, 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 30% of total revenues in fiscal year 2008-09. The following is a schedule of state revenue sources and amounts (in thousands):

Sources	Amount
Florida Education Finance Program	\$ 440,202
Workforce Development	95,588
Categorical Educational Programs*	473,410
Gross Receipts Tax (PECO)	25,049
Charter School Capital Outlay Funding	13,537
Class Size Reduction/Capital Funds	3,940
Capital Outlay and Debt Service (CO&DS) Distributed	1,609
Food Service Supplement	2,416
Adults with Disabilities	1,836
Workforce Education Performance Incentive	1,050
State License Tax	201
Capital Outlay and Debt Service (CO&DS) Withheld For Administrative Expense	226
CO&DS Withheld for SBE/COBI Bonds	13,325
Interest on Undistributed CO&DS	143
SBE/COBI Bond Interest	4
Miscellaneous	8,369
Total	\$ 1,080,905

* Includes \$8,590 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 2008 have been recognized during the fiscal year ended June 30, 2009.

The State Constitution limits the non-voted levying of taxes by the School Board to 10 mills (\$10.00 per thousand of assessed valuation). State law prescribes the upper limit of non-voted taxes to be levied on an annual basis with the fiscal 2008-09 limit being 7.533 mills, which includes 1.75 mills for the Capital Project Funds. The total adjusted assessed value for calendar year 2008 on which the fiscal 2009 levy was based was approximately \$251.3 billion.

Actual property taxes collected and reflected in the table below totaled 96.4% 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 95% of taxes levied will be collected.

The following is a summary of millages and taxes levied on the final 2008 tax roll for the fiscal year 2008-09 (in thousands):

				Taxes		
	Millages	 Levied	C	Collected	Uncollected (Net)*	
<u>GENERAL FUND</u> Nonvoted School Tax: Required Local Effort	5.146	\$ 1,292,868	\$	1,253,606	\$	39,262
Discretionary Local Effort	.637	160,119		154,919		5,200
	5.783	\$ 1,452,987	\$	1,408,525	\$	44,462
CAPITAL PROJECT FUNDS Nonvoted Tax: Local Capital Improvements	1.750	\$ 439,690	\$	419,758	\$	19,932
DEBT SERVICE FUNDS Voted Tax: Debt Service - General Obligation Bonds	.264	\$ 66,330	\$	60,555	\$	5,775

The District calculates, based on prior experience, an estimate of uncollectible taxes to apply against the property tax receivable in the government-wide financial statements. For fiscal year 2008-09, the District considered \$83.7 million or 4.27% of levied taxes as uncollectible.

^{*} Uncollected taxes reflected above differs from taxes receivable since taxes uncollected as of June 30, 2009 from prior year's levies are not included.

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 post-secondary adult vocational \$1.92 (resident) and \$7.67 (non-resident). The Continuing Workforce Education (formerly known as Supplemental Vocational Instructional) fees for resident and non-resident is \$3.74. The total amount collected and paid was \$510,486 and \$372,378.

19. COMPONENT UNITS - CHARTER SCHOOLS:

A total of seventy-seven charter schools operated during fiscal year 2008-09, of which a totoal of sixtyeight schools were required to follow Governmental Accounting Standards Board (GASB) financial reporting guidelines. In accordance with 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, 2009, with the exception of the schools listed with "NA," which did not provide a financial report for inclusion.: Excel Academy Charter School, Excel Academy Middle Charter School, Life Skills Center Liberty City, and Spirit City Academy, which ceased operation in 2008-09:

	Revenues (\$ in thousands)	Expenses (\$ in thousands)
Archimedean Academy	3,649	3,739
Archimedean Middle Conservatory	2,396	2,292
Archimedean Upper Conservatory	948	861
Balere Language Academy	1,635	1,797
Charter on the Beach Middle	582	621
Coral Reef Montessori Academy Charter School	2,908	3,112
Doctors Charter School of Miami Shores	4,412	4,384
Doral Academy	6,290	5,706
Doral Academy Charter Middle School	6,687	6,258
Doral Academy High School	6,849	6,814
Doral Performing Arts & Entertainment Academy	437	396
Downtown Miami Charter School	5,203	4,937
Excel Academy Charter School **	NA	NA
Excel Academy Middle Charter School **	NA	NA
Excel North	350	316
EXcelsior Language Academy of Hialeah	NA	NA
Florida International Academy	2,576	2,716
International Studies Charter High School	1,850	1,847
Keys Gate Charter School	8,608	7,899
Lawrence Academy Middle	845	876
Lawrence Academy Elementary Charter	450	376
Lawrence Academy Senior High Charter School	293	276
Life Skills Center Liberty City *	NA	NA
Life Skills Center Miami-Dade County	1,973	1,946
Life Skills Center Opa Locka	2,373	2,337
Mater Academy	5,208	4,595
Mater Academy Charter Middle	8,490	7,538
Mater Academy East Charter High	1,460	1,307
Mater Academy High	12,484	11,982
Mater Academy High School of Int'l Studies	93	89
Mater Academy of International Studies	150	134

19. COMPONENT UNITS - CHARTER SCHOOLS, Continued:

	Revenues (\$ in thousands)	Expenses (\$ in thousands)
Mater Academy Lakes High School	2,093	1,871
Mater Academy Lakes Middle School	1,624	1,423
Mater Academy Middle School of Int'l Studies	101	99
Mater East Academy Middle School	2,170	2,138
Mater East Charter School	3,753	3,452
Mater Gardens Academy	3,021	2,873
Mater Gardens Academy Middle	1,028	992
Mater Performing Arts & Entertainment Academy	1,291	781
Miami Children's Museum Charter School	1,332	1,110
Miami Community Charter School	2,670	2,452
Miami Community Charter Middle School	909	896
Oxford Academy of Miami	840	734
Pinecrest Academy (South Campus)	4,441	4,196
Pinecrest Academy Charter Middle School	2,734	2,581
Pinecrest Preparatory Academy	3,114	2,952
Pinecrest Preparatory Charter High	65	64
Renaissance Elementary Charter School	3,943	3,705
Renaissance Middle Charter School	870	863
Richard Allen Leadership Academy	557	595
Rise Academy - South Dade Charter	1,385	1,442
River Cities Community	330	288
Sandor Wiener School of Opportunity, North	764	758
Sandor Wiener School of Opportunity, South	833	813
Siatech	2,544	2,418
Somerset Academy	4,537	4,530
Somerset Academy Charter High School	871	676
Somerset Academy Charter Middle School	951	945
Somerset Arts Academy	1,097	813
Somerset Country Palms	146	131
Somerset High South	286	72
Somerset Middle Country Palms	75	70
Somerset Middle South	344	88
Somerset Academy at Silver Palms K-8	6,829	6,316
Spirit City Academy *	NA	NA
Summerville Advantage Academy	3,101	3,126
The Charter School at Waterstone	9,138	8,445
The Theodore R. & Thelma A. Gibson Charter	258	242
Total	\$ 159,244	\$ 150,101

* School ceased operations in mid-year.

** School ceased operations at year-end.

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

The School Board provides retirement benefits to its employees through the Florida Retirement System and the Supplemental Early Retirement Plan, 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, 2009 was approximately \$1.9 billion; the District's total payroll was over \$2.0 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 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 is 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, 2008, 9.85% of the salary of regular members (both Pension Plan and Investment Plan) and 20.92% 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):

	Jun	e 30, 2007	Jun	e 30, 2008	Jun	e 30, 2009
Florida Retirement System	\$	198,710	\$	207,806	\$	187,435
Teacher's Retirement System – Plan E: Employer	\$	64	\$	68	\$	66

The State of Florida issues a publicly available financial report that includes financial statements and required supplementary information for the System. The latest available report is as of July 1, 2007. 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.

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

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 661, averaging \$530.62 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 2008-09 fiscal year of \$1,824,736 were made in accordance with actuarially determined requirements computed through an actuarial valuation performed as of July 1, 2008.

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 July 1, 2008. 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 9-year period from July 1, 2005, 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. <u>RETIREMENT BENEFITS, Continued</u>:

Supplemental Early Retirement Plan, continued:

An analysis of funding progress is presented below:

Fiscal Year Ended June 30,	Anr Pension C	ual Sost (APC)	Percentage of APC Contributed	Net Pension Obligation
2009	\$	1,825	100 %	
2008	\$	1,840	100 %	-
2007	\$	2,977	100 %	-
2006	\$	2,465	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, 2009 (amounts in thousands):

Bonds:	F	air Value
Federal Home Loan Bank Bonds	\$	3,000
Federal National Mortgage Association Bonds		8,004
Lehman Brothers Holdings, Inc. Notes		147
Total Bonds	\$	11,151
Mutual Funds:		
Mutual Funds Closed-End		6,789
Mutual Funds Open-End		6,013
Total Mutual Funds		12,802
Total Investments	\$	23,953

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

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, 316 retirees will receive in October 2008, an estimated \$333,000 in premium reimbursements for the year ended June 30, 2009.

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 2009 totaled approximately \$887,232. 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 \$3,518,514 is fully accrued and included in the government-wide financial statements.

Plan Description – The School Board has a fully-insured health insurance program for eligible employees and retirees. 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 by the insurance company for the plan and coverage elected. This conforms to the minimum required of Florida governmental employers per Ch. 112.08, F.S.

The District implemented GASB Statement No. 45 <u>Accounting and Financial Reporting by Employers</u> <u>for Postemployment Benefits Other Than Pensions</u> during the 2007-08 fiscal year. GASB Statement No. 45 establishes standards for the measurement, recognition, and display of other post-employment benefits (OPEB) expense/expenditures and related liabilities, note disclosures and, if applicable, required supplementary information (RSI) in the financial reports. The implementation of this Statement improves the relevance and usefulness of financial reporting by requiring systematic accrual-basis measurement and recognition of OPEB cost over a period that approximates employees' years of service.

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 4.75% for this purpose.

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. RETIREMENT BENEFITS, Continued:

The following table shows the District's OPEB cost for the fiscal year ended June 30, 2009:

Annual Required Contribution (ARC)	\$ 27,425,425
Interest on NOO	638,966
Adjustment to ARC	 (496,676)
Annual OPEB Cost (Expense)	 27,567,715
Contributions Made	 (15,057,322)
Increase (decrease) in NOO	12,510,393
Net OPEB Obligation at beginning of year	 13,451,912
Net OPEB Obligation at end of year	\$ 25,962,305

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.

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.

21. COMMITMENTS AND CONTINGENCIES:

A. Commitments

As part of its capital outlay program, the District has entered into various construction commitments totaling approximately \$240 million as of June 30, 2009. (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, 2009 under these leases was approximately \$6.0 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, which is based in part on a computation of the number of students attending different types of instruction ("FTE" Computation). The accuracy of data compiled by individual schools supporting the FTE Computation 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 Computation 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, 2009. 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, 2009, would not be material to the financial position of the District.

22. FUND BALANCES:

The following analysis is provided to expand upon what is shown on the face of the fund financial statements (in thousands):

					Gove	rnmental F	unds						
	ieneral Fund	_	1	Section 011.14 S. Loans	Im	Capital provemen LOML	t	F	Other Capital Projects Funds	_	onmajor unds***	jency nd****	Total
Reserved for Prepaid Expenditures	\$ -		\$	-	\$	23,080		\$	-	•	\$ _	\$ -	\$ 23,080
Categorical Carryover Programs	2,908			-			-		-		-	-	2,908
Encumbrances	9,145			37,558		51,425			122,016		3,089	-	223,233
Inventory	-			-			-		-		2,045	-	2,045
Debt Service Funds	-			-			-		-		72,829	-	72,829
Unreserved: Designated	11,034	*		-		95,350	**		308,354	**	16,052	-	430,790
Undesignated	 58,136			(95,461)			-		-	_	 -	 415	 (36,910)
Total Fund Balance	\$ 81,223		\$	(57,903)	\$	169,855	_	\$	430,370		\$ 94,015	\$ 415	\$ 717,975

- * Designated fund balance for the General Fund represents available balances that could be reappropriated by the School Board for other purposes during the subsequent fiscal year. In accordance with Generally Accepted Accounting Principles, these funds can also be considered as unreserved.
- ** Includes the unexpended balance of state-funded construction projects as of June 30, 2009, approved by the Florida Department of Education for Restricted Capital Projects.
- *** Aggregates all of the District's Nonmajor fund balances
- **** The Schools' Internal Fund General Fund balance of \$415 thousand is presented as an additional source of funds available for use of the District in an emergency. These funds represent a percentage of the revenues generated through school-based activities for use at the discretion of the school principal in accordance with District guidelines. Within the Schools' Internal Fund other accounts exist, which are also funded through school-based activities and are intended and/or committed for a specific purpose and as such have not been considered.

23. SUBSEQUENT EVENTS:

On May 20, 2009 the Schol Board authorized the issuance of up to \$200 million of Tax Anticipation Notes, Series 2009. The Notes are anticipated to be issued in September 2009 for the payment of operating expenses incurred prior to the receipt of the ad valorem taxes levied and collected for the fiscal year commencing July 1, 2009.

On August 5, 2009 the School Board authorized the issuance of up to \$104.9 million in Certificates of Participation (COP), Series 2009B. It is anticipated that the COP will be issued in October 2009 under the American Recovery and Reinvestment Act, Qualified School Construction Bonds program for the construction, rehabilitation or repair of public school facilities.

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFITS PLAN June 30, 2009

		Actuarial Accrued Liability (AAL)				UAAL as a Percent
Actuarial Valuation	Actuarial Value of Assets	Projected Unit Credit	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	of Covered Payroll
Date	(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
10/1/2006	\$ -	\$ 322,766,143	\$ 322,766,143	0.00%	\$ 1,619,402,666	19.93%

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

GENERAL FUND For the Fiscal Year Ended June 30, 2009

	Account	Budgeted	Amounts	Actual	Variance with Final Budget -	
	Number	Original	Final	Actual Amounts	Positive (Negative)	
REVENUES				. infound	i contre (rieguire)	
Federal Direct	3100	2,490,000.00	2,444,636.00	2,444,635.78	(0.22	
Federal Through State and Local	3200	9,794,142.00	17,870,696.00	17,870,695.90	(0.10	
State Sources Local Sources:	3300	1,107,326,128.00	1,020,867,894.00	1,020.867,894.01	0.01	
Property Taxes Levied for Operational Purposes	3411	1,415,909,293.00	1,386,705,542.00	1,386,705,542.42	0.42	
Property Taxes Levied for Debt Service	3412	1,415,707,275.00	1,380,703,342.00	1,380,703,342.42	0.42	
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	81,409,904.00 1,497,319,197.00	107,614,373.00	107,614,372.84	(0.16	
Total Revenues	5400	2,616,929,467.00	<u>1,494,319,915.00</u> 2,535,503,141.00	1,494,319,915.26 2,535,503,140.95	0.26	
EXPENDITURES		2,010,727,407.00	2,555,505,141.00	2,333,303,140.33	(0.05	
Current:						
Instruction	5000	1,798,704,975.00	1,691,029,011.00	1,686,568,098.64	4,460,912.36	
Pupil Personnel Services	6100	132,314,491.00	121,656,801.00	121,339,499.84	317,301.16	
Instructional Media Services	6200	45,142,233.00	36,614,413.00	36,578,351.34	36,061.66	
Instruction and Curriculum Development Services	6300	25,062,402.00	19,278,342.00	19,178,500.17	99,841.83	
Instructional Staff Training Services Instruction Related Technology	6400	9,633,313.00	11,449,648.00	11,406,573.71	43,074.29	
School Board	7100	<u>32,677,301.00</u> 8,305,450.00	<u>31,649,764.00</u> 6,659,721.00	<u>31,268,608.91</u> 6,540,836.40	381,155.09 118,884.60	
General Administration	7200	10,863,821.00	9,064,770.00	9,038,270.36	26,499.64	
School Administration	7300	163,008,071.00	174,148,175.00	173,888,483.58	259,691.42	
Facilities Acquisition and Construction	7410	1,294,723.00	18,043.00	0.00	18,043.00	
Fiscal Services	7500	19,604,571.00	16,715,581.00	13,838,512.45	2,877,068.55	
Food Services	7600					
Central Services	7700	19,622,172.00	55,192,282.00	53,298,485.95	1,893,796.05	
Pupil Transportation Services Operation of Plant	7800	81,240,343.00 306,942,686.00	82,208,445.00 289,090,296.00	81,875,903.70 286,742,091.35	<u>332,541.30</u> 2,348,204.65	
Maintenance of Plant	8100	123,969,001.00	106,906,701.00	106,180,360.76	726,340.24	
Administrative Technology Services	8200	1,225,770.00	1,061,385.00	1,029,225.07	32,159.93	
Community Services	9100	34,150,670.00	33,594,200.00	33,466,535.08	127,664.92	
Debt Service: (Function 9200)						
Retirement of Principal	710			1,207,353.13	(1,207,353.13)	
Interest Dues, Fees and Issuance Costs	720			2,963,510.48	(2,963,510.48)	
Miscellaneous Expenditures	730					
Capital Outlay:						
Facilities Acquisition and Construction	7420			12,534.25	(12,534.25)	
Other Capital Outlay	9300			771,216.74	(771,216.74)	
Total Expenditures		2,813,761,993.00	2,686,337,578.00	2,677,192,951.91	9,144,626.09	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(196,832,526.00)	(150,834,437.00)	(141,689,810.96)	9,144,626.04	
OTHER FINANCING SOURCES (USES) Long-Term Bonds Issued	2710					
Premium on Sale of Bonds	3710 3791					
Discount on Sale of Bonds	891					
Refunding Bonds Issued	3715					
Premium on Refunding Bonds	3792					
Discount on Refunding Bonds	892					
Certificates of Participation Issued	3750					
Premium on Certificates of Participation	3793					
Discount on Certificates of Participation Proceeds from Loans/Leases	<u>893</u> 3720	13,720,000.00	381,458.00	381,458.46	0.46	
Proceeds from the Sale of Capital Assets	3720	13,720,000.00	344,641.00	381,458.46	0.46 (0.06)	
Loss Recoveries	3740		12,936.00	12,935.56	(0.44)	
Proceeds of Forward Supply Contract	3760			,/50.00	(0.14)	
Special Facilities Construction Advances	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Fransfers In	3600	194,297,163.00	189,543,821.00	189,543,820.89	(0.11)	
Transfers Out Total Other Financing Sources (Uses)	9700	(4,000,000.00)	100 000 000 00	100 282 855 85	(0.1-	
SPECIAL ITEMS		204,017,163.00	190,282,856.00	190,282,855.85	(0.15)	
SFECIAL TLEMS						
EXTRAORDINARY ITEMS	+ +					
Net Change in Fund Balances	-	7,184,637.00	39,448,419.00	48,593,044.89	9,144,625.89	
Fund Balances, July 1, 2008	2800	32,360,190.00	32,360,190.00	32,629,633.72	269,443.72	
Adjustment to Fund Balances	2891		269,444.00		(269,444.00)	

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE - ARRA ECONOMIC STIMULUS FUNDS For the Fiscal Year Ended June 30, 2009

Account Number	Budgeted A Original	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
- I tumber	Oliginai	1 mai	Amounts	Tostive (Regative)
3100				
3200	93,393,044.00	93,393,044.00	34,019,245.61	(59,373,798.39
3300				
3400				
	93,393,044.00	93,393,044.00	34,019,245.61	(59,373,798.39)
	87,223,912.00	87,223,912.00		55,635,898.90
	1,841,089.00	1,841,089.00	891,129.44	949,959.56
	00 (77 00		22.020.02	
				57,646.37
	302,587.00	302,387.00	110,219,67	192,367.33
	3,784,429,00	3.784 429 00	1,342 086 45	2,442,342.55
				92,880.49
7410			00,010101	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
7500				
7600				
7700	686.00	686.00	250.69	435.31
	714.00	714.00	259.78	454.22
		0.052.00	1 0 0 0 1	
9100	2,853.00	2,853.00	1,039.34	1,813.66
710				
790				
7420				
9300				
	93,393,044.00	93,393,044.00	34,019,245.61	59,373,798.39
				······
	· · · · · · · · · · · · · · · · · · ·			
893	·			
3720				
3730				
3740				
3760				
3770				
760		1		
3600				
3600				
3600				
3600				
3600				
3600				
	3200 3300 3411 3412 3413 3418 3418 3418 345X 3496 3400 5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700 7800 7900 8100 8200 9100 710 720 730 790 7420 9300 7420 9300 7420 9300 7420 9300 7420 9300 3710 3791 891 3715 3793 893 3720	3200 93,393,044.00 3300 3411 3412 3413 3413 3418 34400 93,393,044.00 3400 93,393,044.00 3400 93,393,044.00 3400 93,393,044.00 5000 87,223,912.00 6100 1,841,089.00 6200 6300 90,675.00 6400 300 90,675.00 6400 302,587.00 6500 7100 7200 3,784,429.00 7300 146,099.00 7410 7500 7600 686.00 7700 686.00 7800 714.00 8100 8200 9100 2,853.00 710 720 730 790 7420 9300 9300 93,393,044.00 3710 3791 3710 3791 3710 3793 3793 893<	3200 93,393,044.00 93,393,044.00 3300 3400 3411 3412 3413 3418 3413 3414 3413 3414 3413 3418 3496 93,393,044.00 93,393,044.00 3400 93,393,044.00 93,393,044.00 5000 87,223,912.00 87,223,912.00 6100 1,841,089.00 1,841,089.00 6300 90,675.00 90,675.00 6400 302,587.00 302,587.00 7100 7200 3,784,429.00 3,784,429.00 7300 146,099.00 146,099.00 146,099.00 7410 7100 7800 714.00 7700 686.00 686.00 686.00 7800 714.00 714.00 714.00 7100 2,853.00 2,853.00 2,853.00 710 720 730 7420 730 7420 9300 93,393,044.00 93,393,044.00 93,393,044.00 93,3720	3200 93,393,044,00 93,393,044,00 34,019,245,61 3300

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2009

June 30, 2009					
		-	Special Re	Special Revenue Funds	
	Account	Service	Other Federal Programs	Miscellaneous Special Revenue	Total Nonmajor Snecial Revenue
4.001710 4.001710	Number	410	420	490	Funds
ASSE 1S Cash and Cash Equivalents	1110	54.522.12	78.203.92	300.00	133 076 04
Investments	1160	11,852,216.87	33,067.08	517,485.14	12,402,769.09
Taxes Receivable, Net	1120				
Accounts Receivable, Net	1130	195,565.21			195,565.21
Interest Receivable	1170	9,370.32		346.50	9,716.82
Denosits Receivable	1210				
Due From Other Funds:	0171				
Budgetary Funds	1141	444.670.72	8.444.887.00		8 880 557 77
Internal Funds	1142				41.12250200
Due from Other Agencies	1220	13,057,356.16	27,596,443.71		40,653,799.87
Inventory	1150	2,607,274.85			2,607,274.85
Prepaid Items	1230				
I otal Assets		28,220,976.25	36,152,601.71	518,131.64	64,891,709.60
LIABILITIES AND FUND BALANCES LIABILITTES					
Salaries, Benefits and Payroll Taxes Payable	2110	260,712.12	3.413.073.19		3 673 785 31
Payroll Deductions and Withholdings	2170	44,943.00	680,580.80		725.523.80
Accounts Payable	2120	1,961,561.61	8,531,460.64	7,808.30	10,500,830.55
Judgments Payable	2130				
Construction Contracts Payable	2140	1			
Construction Contracts Payable-Retained Percentage	2150				
Due to Fiscal Agent Notes Pavable	2240				
Sales Tay Pavahla	0522				
Est Liab on Pending Claims	2270				
Accrued Interest Payable	2210				
Liability for Compensated Absences	2330				
Deposits Payable	2220				
Due to Other Agencies	2230		1,403,451.32	19,052.72	1,422,504.04
Due to Other Funds: Buddetory Funds:	1710				
Duugetal y Fullus Internal Funds	1017	86.526,801,02	22,046,151.84	3,542.50	47,208,598.32
Deferred Revenue:	7017				
Uncarned Revenue	2410		77 903 97		77 002 07
Unavailable Revenue	2410				77.00/11
Estimated Liability on Arbitrage Rebate	2280				
Total Liabilities		27,426,140.71	36,152,601.71	30,403.52	63,609,145.94
FUND BALANCES					
Reserved for: Prenaid Expenses	2705				
State Required Carrvover Proerains	2710				
Encumbrances	2720	43.885.76		18 246 97	K7 127 73
Inventory	2730	2.044.585.73		10,470.71	2.044.585.73
Debt Service Funds	2750				21.00x11 - X12
Unreserved, Reported in:					
Decimated for Eat Dahote and Obligations	2760				
l'indesignated	00/7				
Special Revenue Funds	2760	(1.293.635.95)		469 481 15	(824.154.80)
Debt Service Funds	2760				100-101-1-201
Capital Projects Funds	2760				
Designated for Capital Projects	2766				
Undesignated	2769				
Permanent Funds	2760				
Total Fund Balances	2700	794,835.54	1010202120	487,728.12	1,282,563.66
1 Utal Llavuttics and F und Datances		C7.0/ 6,077,87	36,152,601./1	518,131.64	64,891,709.60

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2009

June 30, 2009	-				
			Debt Service Funds	e Funds	
	Account	SBE/COBI Bonds	District Bonds	Other Debt Service	Total Nonmajor Debt Service
	Number	210	250	290	Funds
ASSETS Cash and Cash Emitvalants					
Casti and Casti Equivalents Investments	091	25 703 CA3 C	11 010 011 05	00 107 102 00	
Taxes Receivable Net	0011	C1.10C,24C,2	CU:576,020,14	27.120,586,021.72	/2,148,132.52
Accounts Receivable, Net	1130		75.761,6/1,4		4,4/9,192.32
Interest Receivable	1170		35 302 12	91810	36 330 48
Due from Reinsurer	1180		411-10000	0000	0 1 .00000
Deposits Receivable	1210				
Due From Other Funds:					
Budgetary Funds	1141				
Internal Funds	1142				
Due from Other Agencies	1220				
Inventory	1150				
Prepaid Items	1230				
		c/./8c,24c,2	45,535,507.49	28,585,560.08	76,663,655.32
LIABILITIES AND FUND BALANCES LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120			195.918.82	195 918 82
Judgments Payable	2130				
Construction Contracts Payable	2140				
Construction Contracts Payable-Retained Percentage	2150				
Due to Fiscal Agent	2240				
Sales Tax Payable	2260				
Accrued Interest Payable	2210				
Deposits Payable	2220				
Due to Other Agencies	2230				
Due to Outer Funds: Budgaton, Funds:					
buggetaly runus	1017				
Deferred Doctors	7017				
Deferred Revenue: Unearned Revenue	2410				
Unavailable Revenue	2410				
Estimated Liability on Arbitrage Rebate	2280			3 638 799 97	1 618 700 07
Total Liabilities				3,834,718.79	3.834.718.79
FUND BALANCES					
Reserved for:					
State Remited Carrover Programs	0120				
Encumbrances	2720				
Inventory	2730				
Debt Service Funds	2750	2.542,587.75	45,535,507.49	24.750.841.29	72.828.936.53
Unreserved, Reported in:	0720				
Designated for Eat Dahars and Obligation	00/7				
Uesignated for Est Neogts and Obligations	00/7				
Special Revenue Funds	2760				
Deht Service Funds	2760				
Capital Projects Funds	2760				
Designated for Capital Projects	2766				
Undesignated	2769				
Permanent Funds	2760				
Total Fund Balances	2700	2,542,587.75	45,535,507.49	24,750,841.29	72,828,936.53
I otal Liabilities and Fund Balances		2,542,587.75	45,535,507.49	28,585,560.08	76,663,655.32

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2009

		Conital Outland	F	Capital Projects Funds		
	Account Number	Capital Outlay Bond Issues (COBI) 310	Fublic Education Capital Outlay (PECO) 340	District Bonds	Capital Outlay and Debt Service Funds (CO & DS) 250	Total Nonmajor Capital Project
ASSETS				2	000	Shin I
Cash and Cash Equivalents	110					
Taxes Receivable Net	1120	5,950,058,14		14,532,131.59	1,661,095.76	21,732,285.49
Accounts Receivable, Net	1130					
Interest Receivable	1170	3.826.40	11.28	456 76	750 56	5 045 00
Due from Reinsurer	1180				0000	00.010.0
Deposits Receivable	1210					
Due From Other Funds:	:					
Budgetary Funds	1141					
Internal Funds Due from Other Agencies	1142		104 750 00			
Inventory	1150		494,539.00			494,359.00
Prepaid Items	1230					
Total Assets		5,542,884.54	494,370.28	14,532,588.35	1.661.846.32	22 231 689 49
LIABILITIES AND FUND BALANCES LIABILITIES						11×1000 10-10-10-10-10-10-10-10-10-10-10-10-10-1
Salaries, Benefits and Payroll Taxes Payable	2110					
Payroll Deductions and Withholdings	2170					
Accounts Payable	2120	64,259.41		637,588.65	2,400.90	704,248.96
Judgments Payable	2130					
Construction Contracts Payable	2140	27,755.60	13.83	82,914.48	22,950.00	133,633.91
Construction Contracts Payable-Retained Percentage	2150	284,712.83		290,897.15	16,864.67	592,474.65
Notes Pavahle	2240					
Sales Tax Pavahle	0944					
Est Liab on Pending Claims	2270					
Accrued Interest Payable	2210					
Liability for Compensated Absences	2330					
Deposits Payable	2220					
Due to Other Agencies	2230					
Due to Other Funds:						
Budgetary runds	2161	233,403.98	494,356.45	2,530.58		730,291.01
Deferred Revenue.	7107					
Uncamed Revenue	2410					
Unavailable Revenue	2410					
Estimated Liability on Arbitrage Rebate	2280			167.353.62		167 353 62
Total Liabilities		610,131.82	494,370.28	1,181,284.48	42,215.57	2,328,002.15
FUND BALANCES						
Reserved for: Prepaid Expenses	2705					
State Required Carryover Programs	2710					
Encumbrances	2720	1.066,259.83		1,751,675.78	209,404.35	3,027,339.96
Inventory	2730					
Debt Service Funds	2750					
Unreserved, Reported in: General Fund	0926					
Designated for Est Rebudgets and Obligations	2766					
Undesignated	2769					
Special Revenue Funds	2760					
Debt Service Funds	2760					
Capital Projects Funds	2760					
Designated for Capital Projects	2766	3,866,492.89		11,599,628.09	1,410,226.40	16,876,347.38
Undesignated Permanent Funds	2769					
Total Fund Balances	2700	4 020 750 T		12 261 202 07	2002 012 1	
Total Liabilities and Fund Balances		5.542.884.54	494 370 28	14 537 588 35	1 661 846 27	PC./00,006,61
						21122061 Duelara

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

June 30, 2009

Accour NumberSSETSash and Cash Equivalents1110vestments1160axes Receivable, Net1120ccounts Receivable, Net1130terest Receivable1170ue from Reinsurer1180eposits Receivable1210ue From Other Funds:1141Budgetary Funds1141Internal Funds1142ue from Other Agencies1220ventory1150epaid Items1230Total Assets1230ABILITIES1230ABILITIES1210user Spayable2110yorll Deductions and Withholdings2170ccounts Payable2120dgments Payable2130onstruction Contracts Payable2140onstruction Contracts Payable2240tes Payable2250tes Tax Payable2210ability for Compensated Absences2330posits Payable2220te to Other Agencies2230te to Other Agencies2230 <td< th=""><th></th></td<>	
NumberSSETSash and Cash Equivalents1110vestments1160axes Receivable, Net1130terest Receivable1170ue from Reinsurer1180eposits Receivableue From Other Funds:Budgetary FundsBudgetary Funds1141Internal Fundsue from Other Agencies1220ventory1150epaid Items1230Total AssetsABILITIESABILITIESABILITIESIaries, Benefits and Payroll Taxes Payable2110yroll Deductions and Withholdings2120dgments Payable2130onstruction Contracts Payable2140onstruction Contracts Payable2150te to Fiscal Agent2240tes Tax Payable2210ability for Compensated Absences2330posits Payable2220te to Other Funds:3udgetary Funds2161ability for Compensated Absences2330posits Payable2220te to Other Funds:3udgetary Funds2162ferred Revenue2410Unavailable Revenue2410Unavailable Revenue2410Unavailable Revenue2410Unavailable Revenue2410Unavailable Revenue2410	tt Governmental r Funds 133,026.0. 106,283,187.1. 4,479,192.3. 195,565.2 51,092.30 8,889,557.77 41,148,158.8 2,607,274.8: 163,787,054.4 3,673,785.3 725,523.80 11,400,998.33 133,633.91
NumberSSETSash and Cash Equivalents1110vestments1160axes Receivable, Net1130terest Receivable1170ue from Reinsurer1180eposits Receivableue From Other Funds:Budgetary FundsBudgetary Funds1141Internal Fundsue from Other Agencies1220ventory1150epaid Items1230Total AssetsABILITIESABILITIESABILITIESIaries, Benefits and Payroll Taxes Payable2110yroll Deductions and Withholdings2120dgments Payable2130onstruction Contracts Payable2140onstruction Contracts Payable2150te to Fiscal Agent2240tes Tax Payable2210ability for Compensated Absences2330posits Payable2220te to Other Funds:3udgetary Funds2161ability for Compensated Absences2330posits Payable2220te to Other Funds:3udgetary Funds2162ferred Revenue2410Unavailable Revenue2410Unavailable Revenue2410Unavailable Revenue2410Unavailable Revenue2410Unavailable Revenue2410	r Funds 133,026.0 106,283,187.1 4,479,192.3 195,565.2 51,092.30 8,889,557.77 41,148,158.8 2,607,274.8 163,787,054.4 3,673,785.3 725,523.80 11,400,998.33 133,633.91
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eposits Receivable1210ue From Other Funds:1141Budgetary Funds1142Internal Funds1142ue from Other Agencies1220ventory1150epaid Items1230Total Assets1230ABILITIES AND FUND BALANCES1481IABILITIES1210yoroll Deductions and Withholdings2170ccounts Payable2130onstruction Contracts Payable2140onstruction Contracts Payable2140onstruction Contracts Payable2250les Tax Payable2250les Tax Payable2210ability for Compensated Absences2330eto Other Funds:2220ue to Other Funds:2230ue to Other Funds:2161nternal Funds2162refered Revenue:2410Unearned Revenue2410Unavailable Revenue2410Unavailable Revenue2410Vin BALANCES2280eserved for:2280	41,148,158.8 2,607,274.8 163,787,054.4 3,673,785.3 725,523.8(11,400,998.3 133,633.91
ue From Other Funds:1141Budgetary Funds1142Internal Funds1142ue from Other Agencies1220ventory1150epaid Items1230Total Assets1230ABILITIES AND FUND BALANCES148IABILITIES1410Iaries, Benefits and Payroll Taxes Payable2110yroll Deductions and Withholdings2170ccounts Payable2130onstruction Contracts Payable2140onstruction Contracts Payable-Retained Percentage2150ie to Fiscal Agent2240otes Payable2250les Tax Payable2210ability for Compensated Absences2330posits Payable2220ie to Other Funds:2230ue to Other Funds:2161adigetary Funds2161nternal Funds2162ferred Revenue:2410Unavailable Revenue2410Unavailable Revenue2410Unavailable Revenue2410Unavailable Revenue2410Unavailable Revenue2280Fortal Liabilitiy on Arbitrage Rebate2280Fortal Liabilities340JND BALANCES280eserved for:340	41,148,158.8 2,607,274.8 163,787,054.4 3,673,785.3 725,523.8(11,400,998.3 133,633.91
Budgetary Funds1141Internal Funds1142ue from Other Agencies1220ventory1150epaid Items1230Total Assets1230Total AssetsIABILITIES AND FUND BALANCESIABILITIES110uaries, Benefits and Payroll Taxes Payable2110coounts Payable2120dgments Payable2130coounts Payable2130construction Contracts Payable2140onstruction Contracts Payable-Retained Percentage2150ue to Fiscal Agent2240otes Payable2250les Tax Payable2210ability for Compensated Absences2330coposits Payable2220ue to Other Agencies2230ue to Other Funds:2161Budgetary Funds2161nternal Funds2162eferred Revenue2410Unavailable Revenue2410Unavailable Revenue2280Fortal Liabilities3280Fortal Liabilities3280JND BALANCES2880eserved for:2880	41,148,158.8 2,607,274.8 163,787,054.4 3,673,785.3 725,523.8(11,400,998.3 133,633.91
Internal Funds1142ue from Other Agencies1220ventory1150epaid Items1230Total Assets1230ABILITIES AND FUND BALANCESIABILITIESIABILITIES2170cocounts Payable2110yroll Deductions and Withholdings2170cocounts Payable2130onstruction Contracts Payable2140onstruction Contracts Payable2140onstruction Contracts Payable-Retained Percentage2150les Tax Payable2260t Liab on Pending Claims2270ccrued Interest Payable2220et o Other Agencies2330eposits Payable2220et o Other Funds:2230ue to Other Funds:2161adigetary Funds2162efferred Revenue:2162Unearned Revenue2410Unavailable Revenue2410Unavailable Revenue2280Fortal Liability on Arbitrage Rebate2280Fotal LiabilitiesJND BALANCESeserved for:2	41,148,158.8 2,607,274.8 163,787,054.4 3,673,785.3 725,523.8(11,400,998.3 133,633.91
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ventory1150epaid Items1230Total Assets1230ABILITIES AND FUND BALANCESIABILITIES and Payroll Taxes PayableIaries, Benefits and Payroll Taxes Payable2110yroll Deductions and Withholdings2170ccounts Payable2120dgments Payable2130onstruction Contracts Payable2140onstruction Contracts Payable-Retained Percentage2150ie to Fiscal Agent2240otes Payable2250les Tax Payable2260t Liab on Pending Claims2270cerued Interest Payable2220ne to Other Agencies2330eposits Payable2220ie to Other Agencies2230ie to Other Runds:2162Budgetary Funds2162efferred Revenue:2410Unavailable Revenue2410Unavailable Revenue2410Unavailable Revenue2280Fotal LiabilitiesJND BALANCESeserved for:2280	2,607,274.8: 163,787,054.4 3,673,785.3 725,523.8(11,400,998.3: 133,633.91
epaid Items1230Total Assets1230ABILITIES AND FUND BALANCES14811111111111111111111111111111111111	163,787,054.4 3,673,785.3 725,523.8(11,400,998.3 133,633.91
Total AssetsIABILITIES AND FUND BALANCESIABILITIESIdaries, Benefits and Payroll Taxes Payable2110yroll Deductions and Withholdings2170ccounts Payable2120dgments Payable2130onstruction Contracts Payable2140onstruction Contracts Payable-Retained Percentage2150ie to Fiscal Agent2240otes Payable2250les Tax Payable2260t Liab on Pending Claims2270cerued Interest Payable2230posits Payable2220ue to Other Agencies2230ue to Other Funds:2161ability for Compensated Absences2230ue to Other Funds:2162Budgetary Funds2162efferred Revenue:2410Unavailable Revenue2410Unavailable Revenue2410Unavailable Revenue2280Fotal LiabilitiesJND BALANCESeserved for:2280	3,673,785.3 725,523.80 11,400,998.33 133,633.91
ABILITIES AND FUND BALANCESIABILITIESIlaries, Benefits and Payroll Taxes Payable2110yroll Deductions and Withholdings2170ccounts Payable2120dgments Payable2130onstruction Contracts Payable2140onstruction Contracts Payable-Retained Percentage2150ie to Fiscal Agent2240otes Payable2250les Tax Payable2260t Liab on Pending Claims2270ccrued Interest Payable2210ability for Compensated Absences2330posits Payable2220te to Other Agencies2230te to Other Funds:2162Budgetary Funds2162efferred Revenue:2410Unavailable Revenue2410Unavailable Revenue2410Unavailable Revenue2280Fotal LiabilitiesJND BALANCESeserved for:2	3,673,785.3 725,523.80 11,400,998.33 133,633.91
ABILITIES2110Idaries, Benefits and Payroll Taxes Payable2110yroll Deductions and Withholdings2170ccounts Payable2120dgments Payable2130onstruction Contracts Payable2140onstruction Contracts Payable-Retained Percentage2150ie to Fiscal Agent2240otes Payable2250les Tax Payable2260t Liab on Pending Claims2270cerued Interest Payable2210ability for Compensated Absences2330eposits Payable2220ue to Other Agencies2230ue to Other Funds:2162Budgetary Funds2162efferred Revenue:2410Unavailable Revenue2410Unavailable Revenue2410timated Liability on Arbitrage Rebate2280Fotal LiabilitiesJND BALANCESeserved for:2	725,523.80 11,400,998.33 133,633.91
Iaries, Benefits and Payroll Taxes Payable2110tyroll Deductions and Withholdings2170ccounts Payable2120dgments Payable2130onstruction Contracts Payable2140onstruction Contracts Payable-Retained Percentage2150ie to Fiscal Agent2240otes Payable2250les Tax Payable2260t Liab on Pending Claims2270ccrued Interest Payable2230ability for Compensated Absences2330eposits Payable2220ue to Other Agencies2230ue to Other Funds:2162Budgetary Funds2162efferred Revenue:2410Unavailable Revenue2410Unavailable Revenue2410JND BALANCES2280eserved for:2280	725,523.80 11,400,998.33 133,633.91
yroll Deductions and Withholdings2170ccounts Payable2120dgments Payable2130onstruction Contracts Payable2140onstruction Contracts Payable-Retained Percentage2150ie to Fiscal Agent2240otes Payable2250les Tax Payable2260t Liab on Pending Claims2270ccrued Interest Payable2210ability for Compensated Absences2330cposits Payable2220ne to Other Agencies2230ue to Other Funds:2161Budgetary Funds2162eferred Revenue:2410Unavailable Revenue2410Unavailable Revenue2280Total LiabilitiesJND BALANCESeserved for:2280	725,523.80 11,400,998.33 133,633.91
ccounts Payable2120dgments Payable2130onstruction Contracts Payable2140onstruction Contracts Payable-Retained Percentage2150ie to Fiscal Agent2240otes Payable2250les Tax Payable2260t Liab on Pending Claims2270ccrued Interest Payable2210ability for Compensated Absences2330cposits Payable2220ne to Other Agencies2230ue to Other Funds:2161Budgetary Funds2162eferred Revenue:2410Unearned Revenue2410Unavailable Revenue2410Total LiabilitiesJND BALANCESeserved for:2	11,400,998.33
dgments Payable2130onstruction Contracts Payable2140onstruction Contracts Payable-Retained Percentage2150ie to Fiscal Agent2240otes Payable2250les Tax Payable2260t Liab on Pending Claims2270cerued Interest Payable2210ability for Compensated Absences2330cposits Payable2220ne to Other Agencies2230ue to Other Funds:2161Budgetary Funds2162eferred Revenue:2410Unavailable Revenue2410Unavailable Revenue2280Fotal LiabilitiesJND BALANCESeserved for:2	133,633.91
Instruction Contracts Payable2140Instruction Contracts Payable-Retained Percentage2150Ie to Fiscal Agent2240Ites Payable2250Ies Tax Payable2260It Liab on Pending Claims2270Iccrued Interest Payable2210ability for Compensated Absences2330ipposits Payable2220Ie to Other Agencies2230Ie to Other Funds:2161Budgetary Funds2162Internal Funds2162Ieferred Revenue:2410Unearned Revenue2410Unavailable Revenue2280Fotal LiabilitiesJND BALANCESeserved for:2	
Instruction Contracts Payable-Retained Percentage2150ie to Fiscal Agent2240otes Payable2250les Tax Payable2260t Liab on Pending Claims2270ccrued Interest Payable2210ability for Compensated Absences2330cposits Payable2220ie to Other Agencies2230ie to Other Funds:2161Budgetary Funds2162eferred Revenue:2410Unavailable Revenue2410Unavailable Revenue2280Fotal LiabilitiesJND BALANCESeserved for:2	
ne to Fiscal Agent2240base Payable2250les Tax Payable2260t Liab on Pending Claims2270cerued Interest Payable2210ability for Compensated Absences2330cposits Payable2220ne to Other Agencies2230ne to Other Funds:2161Budgetary Funds2162eferred Revenue:2410Unearned Revenue2410Unavailable Revenue2280Fotal LiabilitiesJND BALANCESeserved for:2	572,774.0
bites Payable2250les Tax Payable2260t Liab on Pending Claims2270ccrued Interest Payable2210ability for Compensated Absences2330cposits Payable2220ne to Other Agencies2230ne to Other Funds:2161Budgetary Funds2162eferred Revenue:2410Unavailable Revenue2410Unavailable Revenue2280Fotal LiabilitiesJND BALANCESeserved for:2	
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t Liab on Pending Claims2270ccrued Interest Payable2210ability for Compensated Absences2330cposits Payable2220ne to Other Agencies2230ne to Other Funds:2161Budgetary Funds2162eferred Revenue:2162Unearned Revenue2410Unavailable Revenue2410Itimated Liability on Arbitrage Rebate2280Foral Liabilities5JND BALANCES5eserved for:5	
ccrued Interest Payable2210ability for Compensated Absences2330aposits Payable2220ae to Other Agencies2230ae to Other Funds:2161Budgetary Funds2161internal Funds2162eferred Revenue:2410Unearned Revenue2410Unavailable Revenue2280Fotal Liabilities5JND BALANCES5eserved for:5	
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prosits Payable2220ne to Other Agencies2230ne to Other Funds:2161Budgetary Funds2162referred Revenue:2410Unearned Revenue2410Unavailable Revenue2410Unavailable Revenue2280Fotal Liabilities5JND BALANCES5eserved for:5	
he to Other Agencies2230he to Other Funds:2161Budgetary Funds2162internal Funds2162eferred Revenue:2410Unearned Revenue2410Unavailable Revenue2410timated Liability on Arbitrage Rebate2280Fotal Liabilities300JND BALANCES300eserved for:300	
ae to Other Funds: 2161 Budgetary Funds 2162 internal Funds 2162 eferred Revenue: 2410 Unearned Revenue 2410 Unavailable Revenue 2410 timated Liability on Arbitrage Rebate 2280 Fotal Liabilities 300 JND BALANCES 300 eserved for: 300	1,422,504.04
Budgetary Funds2161nternal Funds2162eferred Revenue:2410Unearned Revenue2410Unavailable Revenue2410timated Liability on Arbitrage Rebate2280Fotal Liabilities300JND BALANCES300eserved for:300	1,122,501.01
nternal Funds 2162 eferred Revenue: 2410 Unearned Revenue 2410 Unavailable Revenue 2410 timated Liability on Arbitrage Rebate 2280 Fotal Liabilities 2280 Seserved for: 210	47,938,889.33
Sterred Revenue: 2410 Unearned Revenue 2410 Unavailable Revenue 2410 timated Liability on Arbitrage Rebate 2280 Fotal Liabilities 200 JND BALANCES 200 eserved for: 200	
Unearned Revenue 2410 Unavailable Revenue 2410 timated Liability on Arbitrage Rebate 2280 Fotal Liabilities 2280 JND BALANCES 2280	
Unavailable Revenue 2410 timated Liability on Arbitrage Rebate 2280 Fotal Liabilities 2000 JND BALANCES 2000 eserved for: 2000	77,903.92
timated Liability on Arbitrage Rebate 2280 Fotal Liabilities UND BALANCES eserved for:	11,005.72
Fotal Liabilities JND BALANCES eserved for:	3,806,153.59
JND BALANCES eserved for:	69,771,866.88
eserved for:	0,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
State Required Carryover Programs 2710	
Encumbrances 2720	3,089,472.69
Inventory 2730	2,044,585.73
Debt Service Funds 2750	72,828,936.53
nreserved, Reported in:	12,828,930.33
General Fund 2760	
Designated for Est Rebudgets and Obligations 2766	
Undesignated 2769	
Special Revenue Funds 2760	1
	(874 154 00
	(824,154.80
Capital Projects Funds 2760	(824,154.80
Designated for Capital Projects 2766	
Undesignated 2769	(824,154.80
Permanent Funds 2760	
Total Fund Balances 2700 Total Liabilities and Fund Balances	

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, 2009

REVENUES Federal Direct Federal Through State and Local State Sources Local Sources: Property Taxes Levied for Operational Purposes Property Taxes Levied for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Revenues EXPENDITURES Current: Instruction Pupil Personnel Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration School Board General Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: Community Services Debt Service: Featil Notices School Administration School Administration School Services Contral Services Dues, Fees and Issuance Costs Miscellaneous Expen	Account Number 3100 3200 3300 3411 3412 3413 3412 3413 3418 345X 3496 3400 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7700 7800	Food Service 410 97,857,166.92 2,430.929.00 36,163,021.61 138,260.65 36,301,282.26 136,589,378.18	Special Rev Other Federal Programs 420 25,430,090.58 277,933,443,39 6,249,715,68 6,249,715,68 6,249,715,68 309,613,249,65 204,583,318,96 29,795,370,89 2,124,339,52 38,131,008,73 15,506,182,31 8,245,88 197,83 9,113,990,72	Miscellaneous Special Revenue 490 179,165.42 179,165.42 179,165.42	Total Nonmajor Special Revenue Funds 25,430,090.58 375,790,610.31 2,430,929.00 36,163,021.61 6,567,141.75 42,730,163.36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
REVENUES Federal Direct Federal Through State and Local State Sources Local Sources: Property Taxes Levied for Operational Purposes Property Taxes Levied for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Revenues EXPENDITURES Current: Instruction Pupil Personnel Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration School Administration Fiscal Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: Food Services Community Services Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	Number 3100 3200 3300 3411 3412 3413 3413 3414 3415X 3416 3417 3418 3419 3419 3400 5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700	410 97,857,166.92 2,430.929.00 36,163,021.61 138,260.65 36,301,282.26	Programs 420 25,430,090.58 277,933,443.39 6,249,715.68 6,249,715.68 6,249,715.68 309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72	490 179,165.42 179,165.42	Special Revenue Funds 25,430,090.58 375,790,610.31 2,430,929.00 36,163,021.61 6,567,141.75 42,730,163.36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
REVENUES Federal Direct Federal Through State and Local State Sources Property Taxes Levied for Operational Purposes Property Taxes Levied for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Revenues EXPENDITURES Current: Instruction Pupil Personnel Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration Fiscal Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: Instruction of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: Tentral Services Community Services Community Services Community Services Community Services	3100 3200 3300 3411 3412 3413 3418 345X 3496 	97,857,166.92 2,430.929.00 36,163,021.61 138,260.65 36,301,282.26	25,430.090.58 277,933.443.39 6,249,715.68 6,249,715.68 309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72	179,165.42 179,165.42	25,430,090,58 375,790,610,31 2,430,929,00 36,163,021,61 6,567,141,75 42,730,163,36 446,381,793,25 204,583,318,96 29,795,370,89 2,124,339,52 38,131,008,73 15,506,182,31
Federal Direct Pederal Through State and Local State Sources Local Sources: Property Taxes Levied for Operational Purposes Property Taxes Levied for Operational Purposes Property Taxes Levied for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Local Sources Current: Instruction Pupil Personnel Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration School Administration Fiscal Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay:	3200 3300 3300 3411 3412 3412 3413 3418 345X 3496 3400 3400 5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700 7700	2,430.929.00 36,163,021.61 138,260.65 36,301,282.26	277,933,443,39 6,249,715,68 6,249,715,68 6,249,715,68 309,613,249,65 204,583,318,96 29,795,370,89 2,124,339,52 38,131,008,73 15,506,182,31 8,245,88 197,83 9,113,990,72	179,165.42	375,790,610.31 2,430,929.00 36,163,021.61 6,567,141.75 42,730,163,36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Federal Through State and Local State Sources Local Sources: Property Taxes Levied for Operational Purposes Property Taxes Levied for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Pupil Personnel Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration School Administration Fiscal Services Food Services Contral Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Exp	3200 3300 3300 3411 3412 3412 3413 3418 345X 3496 3400 3400 5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700 7700	2,430.929.00 36,163,021.61 138,260.65 36,301,282.26	277,933,443,39 6,249,715,68 6,249,715,68 6,249,715,68 309,613,249,65 204,583,318,96 29,795,370,89 2,124,339,52 38,131,008,73 15,506,182,31 8,245,88 197,83 9,113,990,72	179,165.42	375,790,610.31 2,430,929.00 36,163,021.61 6,567,141.75 42,730,163,36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
State Sources Image: Construction of Participal Purposes Property Taxes Levied for Operational Purposes Property Taxes Levied for Operational Purposes Property Taxes Levied for Capital Projects Image: Capital Projects Local Sales Taxes Image: Charges for Service - Food Service Impact Fees Image: Charges for Service - Food Service Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Instruction Pupil Personnel Services Instructional Media Services Instructional Media Services Instructional Media Services Instructional Curriculum Development Services Instruction Related Technology School Board General Administration School Administration School Administration Fiscal Services Food Services Pupil Transportation Services Operation of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	3300 3411 3412 3413 3413 3414 3413 3414 3413 3414 3413 3414 3413 3414 3413 3414 3413 3413 3413 3413 3413 3413 3413 3414 3400 5000 6100 6200 6300 6400 6500 7100 7200 7410 7500 7600 7700	2,430.929.00 36,163,021.61 138,260.65 36,301,282.26	6,249,715.68 6,249,715.68 309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72	179,165.42	375,790,610.31 2,430,929.00 36,163,021.61 6,567,141.75 42,730,163,36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Local Sources: Property Taxes Levied for Operational Purposes Property Taxes Levied for Capital Projects Import For Service Local Sales Taxes Impact Fees Other Local Revenue Impact Fees Total Revenues EXPENDITURES Current: Instruction Instructional Media Services Instructional Media Services Instructional Curriculum Development Services Instructional General Administration School Administration Facilities Acquisition and Construction Fiscal Services Pupil Transportation Services Operation of Plant Administrative Technology Services Community Services Debt Services Debt Services Contral Services Pupil Transportation Services Debt Services Debt Services Contral Services Debt Services Community Services Debt Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	3411 3412 3413 3413 3413 3413 3413 3413	36,163,021.61 138,260.65 36,301,282.26	6,249,715.68 309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72	179,165.42	36,163,021.61 6,567,141.75 42,730,163.36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Property Taxes Levied for Operational Purposes Property Taxes Levied for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenue Total Local Sources EXPENDITURES Current: Instruction Pupil Personnel Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration School Board General Administration Fiscal Services Pupil Transportation Services Objection of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Con	3412 3413 3413 3418 345X 3496 3400 5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700	138,260.65 36,301,282.26	6,249,715.68 309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72	179,165.42	6,567,141.75 42,730,163.36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Property Taxes Levied for Debt Service Property Taxes Levied for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Local Sources Total Local Sources Current: Instruction Pupil Personnel Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction Related Technology School Board General Administration School Administration Fiscal Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	3412 3413 3413 3418 345X 3496 3400 5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700	138,260.65 36,301,282.26	6,249,715.68 309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72	179,165.42	6,567,141.75 42,730,163.36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Property Taxes Levied for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Pupil Personnel Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration School Board Food Services Pupil Transportation Services Operation of Plant Maintenance of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	3413 3418 3418 345X 3496 3400 5000 6100 6200 6300 6400 6500 7100 7200 7300 7500 7600 7700	138,260.65 36,301,282.26	6,249,715.68 309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72	179,165.42	6,567,141.75 42,730,163.36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Pupil Personnel Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Quertal Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	3418 345X 3496 3400 5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700	138,260.65 36,301,282.26	6,249,715.68 309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72	179,165.42	6,567,141.75 42,730,163.36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Pupil Personnel Services Instructional Media Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration Facilities Acquisition and Construction Fiscal Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	345X 3496 3400 5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700	138,260.65 36,301,282.26	6,249,715.68 309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72	179,165.42	6,567,141.75 42,730,163.36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Pupil Personnel Services Instructional Media Services Instructional Curriculum Development Services Instruction Related Technology School Board General Administration Facilities Acquisition and Construction Fiscal Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	3496 3400 5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700	138,260.65 36,301,282.26	6,249,715.68 309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72	179,165.42	6,567,141.75 42,730,163.36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Pupil Personnel Services Instructional Media Services Instructional Curriculum Development Services Instructional Staff Training Services Instruction Related Technology School Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Popil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	3400 5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700	36,301,282.26	6,249,715.68 309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72	179,165.42	42,730,163.36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Total Local Sources Total Revenues EXPENDITURES Current: Instruction Pupil Personnel Services Instruction and Curriculum Development Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration Food Services Food Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: Linterest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay:	5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7500 7600 7700	36,301,282.26	6,249,715.68 309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72	179,165.42	42,730,163.36 446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Total Revenues EXPENDITURES Current: Instruction Pupil Personnel Services Instruction and Curriculum Development Services Instruction and Curriculum Development Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7500 7600 7700		309,613,249.65 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245,88 197.83 9,113,990.72		446,381,793.25 204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
EXPENDITURES Current: Instruction Pupil Personnel Services Instruction and Curriculum Development Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Pool Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: Instruction 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700	136,589,378.18	204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245,88 197.83 9,113,990.72	179,165.42	204,583,318.96 29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Current: Instruction Pupil Personnel Services Instructional Media Services Instruction and Curriculum Development Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700		29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72		29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
InstructionPupil Personnel ServicesInstructional Media ServicesInstruction and Curriculum Development ServicesInstruction and Curriculum Development ServicesInstruction Related TechnologySchool BoardGeneral AdministrationSchool AdministrationFacilities Acquisition and ConstructionFiscal ServicesCentral ServicesPupil Transportation ServicesOperation of PlantMaintenance of PlantAdministrative Technology ServicesCommunity ServicesDebt Service: (Function 9200)Retirement of PrincipalInterestDues, Fees and Issuance CostsMiscellaneous ExpendituresCapital Outlay:Facilities Acquisition and Construction	6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700		29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72		29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Pupil Personnel Services Instructional Media Services Instruction and Curriculum Development Services Instruction Related Technology School Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Pop I Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700		29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72		29,795,370.89 2,124,339.52 38,131,008.73 15,506,182.31
Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction Related Technology School Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700		2,124,339.52 38,131,008.73 15,506,182.31 8,245.88 197.83 9,113,990.72		2,124,339.52 38,131,008.73 15,506,182.31
Instruction and Curriculum Development Services Instructional Staff Training Services Instruction Related Technology School Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Central Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	6300 6400 6500 7100 7200 7300 7410 7500 7600 7700		38,131,008.73 15,506,182.31 8,245.88 197.83 9,113.990.72		38,131,008.73 15,506,182.31
Instructional Staff Training Services Instruction Related Technology School Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	6400 6500 7100 7200 7300 7410 7500 7600 7700		15,506,182.31 8,245.88 197.83 9,113,990.72		15,506,182.31
Instruction Related Technology School Board General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	6500 7100 7200 7300 7410 7500 7600 7700		8,245.88 197.83 9,113,990.72		
School Board General Administration School Administration School Administration Facilities Acquisition and Construction Fiscal Services Fiscal Services Central Services Pool Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	7100 7200 7300 7410 7500 7600 7700		197.83 9,113,990.72		· · · · · ·
General Administration School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	7200 7300 7410 7500 7600 7700		9,113,990.72		8,245.88
School Administration Facilities Acquisition and Construction Fiscal Services Food Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	7300 7410 7500 7600 7700				197.83
Facilities Acquisition and Construction Fiscal Services Food Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	7410 7500 7600 7700				9,113,990.72
Fiscal Services Food Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	7500 7600 7700		516,961.06		516,961.06
Food Services Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	7600 7700	I	629.99		629.99
Central Services Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	7700		117,482.75		117,482.75
Pupil Transportation Services Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction		135,864,139.40	312.60		135,864,452.00
Operation of Plant Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	7800		1,249,742.32		1,249,742.32
Maintenance of Plant Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction			4,168,092.33		4,168,092.33
Administrative Technology Services Community Services Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	7900		38.480.10	10,753.19	49,233.29
Community Services	8100				
Debt Service: (Function 9200) Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	8200				
Retirement of Principal Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	9100		1.340,411.65	114.186.77	1,454,598.42
Interest Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction					
Dues, Fees and Issuance Costs Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	710				
Miscellaneous Expenditures Capital Outlay: Facilities Acquisition and Construction	720				
Capital Outlay: Facilities Acquisition and Construction	730				
Facilities Acquisition and Construction	790				
Other Capital Outlay	7420				
	9300	9,770.00	2,918,482.01		2,928,252.01
Total Expenditures		135,873,909.40	309,613,249.65	124,939.96	445,612,099.01
Excess (Deficiency) of Revenues Over (Under) Expenditures		715,468.78		54,225.46	769,694.24
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds (Function 9299)	891		· · · · · · · · · · · · · · · · · · ·		
	3715				
	3792				
Discount on Refunding Bonds (Function 9299)	892				••••
	3750				
	3793				
Discount on Certificates of Participation (Function 9299)	893				
	3720				
	3730	· · · · · · · · · · · · · · · · · · ·			
	3740				
	3760		· · · · · · · · · · · · · · · · · · ·		
	3770				
	760				
	3600				
	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS	[· · · · · · · · · · · · · · · · · · ·			
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		715,468.78		54,225.46	769,694.24
		79,366.76		433,502.66	512,869.42
	2800	17,500.10			
Fund Batances, June 30, 2009	2800 2891	1		487,728.12	1,282,563.66

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, 2009		· · · · · · · · · · · · · · · · · · ·	Debt Serv	ice Funds	· · · · · · · · · · · · · · · · · · ·
	Account Number	SBE/COBI Bonds 210	District Bonds 250	Other Debt Service 290	Total Nonmajor Debt Service Funds
REVENUES	- I vuinoei	210	250	2,0	Debt Service I unda
Federal Direct	3100				
Federal Through State and Local	3200				
State Sources	3300	13,328,956.31			13,328,956.31
Local Sources: Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3411		60,555,243.15		60,555,243.15
Property Taxes Levied for Capital Projects	3413		00,000,215.17		00,000,210,110
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496				, <u>, , , , , , , , , , , , , , , , </u>
Other Local Revenue	2400		297,032.41	1,250,240.81	1,547,273.22
Total Local Sources Total Revenues	3400	13,328,956.31	60,852,275.56 60,852,275.56	1,250,240.81 1,250,240.81	<u>62,102,516.37</u> 75,431,472.68
EXPENDITURES	-	15,528,950.51	00,832,275.50	1,230,240.01	/3,431,4/2.08
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	6500				
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 Maintenance of Plant	7900 8100				
Administrative Technology Services	8200				
Community Services	9100				
Debt Service: (Function 9200)					
Retirement of Principal	710	8,775,000.00	65,595,000.00	197,077,591.87	271,447,591.87
Interest	720	4,590,561.61	17,827,165.03	115,843,700.69	138,261,427.33
Dues, Fees and Issuance Costs	730	10,274.07		330,000.00	340,274.07
Miscellaneous Expenditures	790				
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300				
Total Expenditures		13,375,835.68	83,422,165.03	313,251,292.56	410,049,293.27
Excess (Deficiency) of Revenues Over (Under) Expenditures		(46,879.37)	(22,569,889.47)	(312,001,051.75)	(334,617,820.59)
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds (Function 9299)	891			E7 770 000 00	57 770 000 00
Refunding Bonds Issued/Certificates of Participation Premium on Refunding Bonds/Certificates of Participation	3715 3792			57,770,000.00	57,770,000.00
Discount on Refunding Bonds/Certificates of Participation	892				
Certificates of Participation Issued	3750			1	
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	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract Special Facilities Construction Advances	3760				
Payments to Refunded Bond Escrow Agent (Function 9299)	3770			(57,440,000.00)	(57,440,000.00)
Fransfers In	3600			314,959,423.89	314,959,423.89
Fransfers Out	9700				21,100,125.07
Total Other Financing Sources (Uses)				315,289,423.89	315,289,423.89
SPECIAL ITEMS					
EXTRAORDINARY ITEMS	+ +				a. <u>a</u> =
Not Channe in Fund Delanar		(4(070 37)	(22 200 000 17)	2 200 272 1 1	(10.200.207.70)
Net Change in Fund Balances		(46,879.37)	(22,569,889.47)	3,288,372.14	(19,328,396.70)
Fund Balances, July 1, 2008	2800	2,589,467.12	68,105,396.96	21,462,469.15	92,157,333.23
Adjustment to Fund Balances	2891	1	1	1	

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, 2009

For the Fiscal Year Ended June 30, 2009				Conital Decisate Eurole		
	Account	Capital Outlay Bond Issues (COBI)	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Funds (CO & DS)	Total Nonmajor Capital Project
REVENILES	Number	310	340	350	360	Funds
Federal Direct	3100					
Federal Through State and Local State Sources	3200		18 585 776 00		Th CTS 127 1	70 237 008 47
Local Sources:					12:310101011	11-020 100-01
Property Laxes Levied for Debt Service	3411 3412					
Property Taxes Levied for Capital Projects	3413					
Local Sales Taxes Charges for Service - Food Service	3418 345X					
Impact Fees	3496					
Other Local Revenue Total Local Sources	1400	45,581.83	15,786.74	1,681,268.30		1,753,654.44
Total Revenues	NOT-	45,581.83	38,601,512.74	1,681,268.30	1,762,390.04	42,090,752.91
EXPENDITURES						
Current: Instruction	5000					
Pupil Personnel Services	0019					
Instructional Media Services Instruction and Curriculum Development Services	6200					
Instructional Staff Training Services	6400					
Instruction Related Technology	6500					
School Board General Administration	001/					
School Administration	7300					
Facilities Acquisition and Construction	7410	2,802,414.95	13.735,314.31	1, 833, 330.03	1.647.027.15	20.018,086.44
Fiscal Services Food Services	7600					
Central Services	7700					
Pupil Transportation Services	7800					
Uperation of Plant Maintenance of Plant	7900 x100					
Administrative Technology Services	8200					
Community Services	9100					
Debt Service: (Function 9200) Retitement of Principal	710					
Interest	720					
Dues, Fees and Issuance Costs	730				6,792.40	6,792.40
Miscellaneous Expenditures	06/					
Facilities Acquisition and Construction	7420	419,770.28	2.571.907.67	1,248,751.48	22,937.50	4,263,366.93
Other Capital Outlay	9300					
Total Expenditures Excess (Deficiency) of Revenues Over (Linder) Exnenditures		3,222,185.23	16,307,221.98	3,082,081.51	1,676,757.05	24,288,245.77
OTHER FINANCING SOURCES (USES)		(n+-cnorn) 1*c)	22,274,2700	(17.010,004,1)		41./0C,208./1
Long-Term Bonds Issued	3710					
Discount on Sale of Bonds (Function 9299)	16/5					
Refunding Bonds Issued	3715					
Premium on Refunding Bonds	3792					
Certificates of Participation Issued	3750					
Premium on Certificates of Participation	3793					
Discount on Certificates of Participation (Function 9299) Proceeds from Loans/Leases	1720					
Proceeds from the Sale of Capital Assets	3730					
Loss Recoveries Proceeds of Forward Sumply Contract	3740					
r rocceus of r of ward Supply Configure Special Facilities Construction Advances	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
I ransfers in Transfers Out	0005		(76 550 733 00)			06 550 723 000
Total Other Financing Sources (Uses)			(26,550,733.00)			(26,550,733.00)
EXTRAORDINARY ITEMS						
Net Change in Fund Balances		(3.176.603.40)	(4,256,442.24)	(1,400,813.21)	85,632.99	(8,748,225.86)
Fund Balances, July 1, 2008 Adjustment to Fund Balances	2800	8,109,356.12	4,256,442.24	14,752,117.08		28,651,913.20
Fund Balances, June 30, 2009	2700	4,932,752.72		13,351,303.87	1,619,630.75	19,903,687.34

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, 2009

	Account	Total Nonmajor
	Number	Governmental Fund
REVENUES	Tumber	Governmentar i une
Federal Direct	3100	25,430,090.5
Federal Through State and Local	3200	375,790,610.3
State Sources	3300	56,096,983.7
Local Sources:		
Property Taxes Levied for Operational Purposes	3411	(0.555.242.1
Property Taxes Levied for Debt Service Property Taxes Levied for Capital Projects	3412	60,555,243.1
Local Sales Taxes	3413	
Charges for Service - Food Service	345X	36,163,021.6
Impact Fees	3496	50,105,02110
Other Local Revenue		9,868,069.4
Total Local Sources	3400	106,586,334.1
Total Revenues		563,904,018.84
EXPENDITURES		
Current:		
Instruction	5000	204,583,318.9
Pupil Personnel Services	6100	29,795,370.8
Instructional Media Services Instruction and Curriculum Development Services	6200	2,124,339.5
Instruction and Curriculum Development Services	6300	<u>38,131,008.7</u> 15,506,182.3
Instruction Related Technology	6500	8,245.8
School Board	7100	197.8
General Administration	7200	9,113,990.7
School Administration	7300	516,961.0
Facilities Acquisition and Construction	7410	20,018,716.4
Fiscal Services	7500	117,482.7
Food Services	7600	135,864,452.00
Central Services	7700	1,249,742.32
Pupil Transportation Services	7800	4,168,092.3
Operation of Plant	7900	49,233.29
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services Debt Service: (Function 9200)	9100	1,454,598.42
Retirement of Principal	710	271 447 501 8
Interest	720	271,447,591.8 138,261,427.3
Dues, Fees and Issuance Costs	730	347,066.4
Miscellaneous Expenditures	790	
Capital Outlay:		
Facilities Acquisition and Construction	7420	4,263,366.93
Other Capital Outlay	9300	2,928,252.0
Total Expenditures		879,949,638.03
Excess (Deficiency) of Revenues Over (Under) Expenditures		(316,045,619.2
OTHER FINANCING SOURCES (USES)		
Long-Term Bonds Issued	3710	
Premium on Sale of Bonds	3791	
Discount on Sale of Bonds (Function 9299) Refunding Bonds Issued/Certificates of Participation	891 3715	57,770,000.00
Premium on Refunding Bonds/Certificates of Participation	3713	57,770,000.00
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	
Proceeds from the Sale of Capital Assets	3730	
Loss Recoveries	3740	
Proceeds of Forward Supply Contract	3760	
pecial Facilities Construction Advances	3770	
ayments to Refunded Bond Escrow Agent (Function 9299)	760	(57,440,000.00
Fransfers In	3600	314,959,423.89
Transfers Out	9700	(26,550,733.00
Total Other Financing Sources (Uses)	<u> </u>	288,738,690.89
	ļ	
CXTRAORDINARY ITEMS		100 000 000 000 000
Net Change in Fund Balances		(27,306,928.32
Sund Balances, July 1, 2008	2800	121,322,115.85
Adjustment to Fund Balances	2891	
Fund Balances, June 30, 2009	2700	94,015,187.53

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

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, 2009

For the Fiscal Year Ended Jule 30, 2007	Account	Budgetec	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES	Ivumber	Originar	rina	Amounts	Positive (negative)
Federal Direct	3100	27,948,298.00	38,157,569.00	25,430,090.58	(12,727,478.42)
Federal Through State and Local	3200	247,334,169.00	316,351,122.00	375,790,610.31	59,439,488.31
State Sources	3300			2,430,929.00	2,430,929.00
Local Sources:					
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service Property Taxes Levied for Capital Projects	3412 3413				
Local Sales Taxes	3413				
Charges for Service - Food Service	345X			36,163,021.61	36,163,021.61
Impact Fees	3496			50,105,021.01	50,105,021.01
Other Local Revenue		2,722,025.00	8,704,382.00	6,567,141.75	(2,137,240.25)
Total Local Sources	3400	2,722,025.00	8,704,382.00	42,730,163.36	34,025,781.36
Total Revenues		278,004,492.00	363,213,073.00	446,381,793.25	83,168,720.25
EXPENDITURES					
Current:					
Instruction	5000	179,833,839.00	235,384,162.00	204,583,318.96	30,800,843.04
Pupil Personnel Services	6100	24,882,318.00	37,141,891.00	29,795,370.89	7,346,520.11
Instructional Media Services Instruction and Curriculum Development Services	6200	2,607,470.00	2,591,822.00	2,124,339.52	467,482.48
Instruction and Curriculum Development Services	6300	40,513,036.00 19,278,650.00	49,444,175.00	38,131,008.73	<u>11,313,166.27</u> 4,166,028.69
Instruction Related Technology	6500	44,913.00	33,475.00	8,245.88	4,166,028.69
School Board	7100		265.00	197.83	67.17
General Administration	7200	6,744,317.00	9,837,129.00	9,113,990.72	723,138.28
School Administration	7300	119,462.00	649,051.00	516,961.06	132,089.94
Facilities Acquisition and Construction	7410	341.00	19,444.00	629.99	18,814.01
Fiscal Services	7500	93,445.00	120,871.00	117,482.75	3,388.25
Food Services	7600			135,864,452.00	(135,864,452.00)
Central Services	7700	505,943.00	1,497,436.00	1,249,742.32	247,693.68
Pupil Transportation Services	7800	2,461,604.00	5,088,934.00	4,168,092.33	920,841.67
Operation of Plant	7900	1,208.00		49,233.29	(49,233.29)
Maintenance of Plant	8100				
Administrative Technology Services Community Services	8200 9100	40,212.00	1 722 207 00	1 454 500 42	277 (00.50
Debt Service: (Function 9200)	9100	877,734.00	1,732,207.00	1,454,598.42	277,608.58
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			2,928,252.01	(2,928,252.01)
Total Expenditures		278,004,492.00	363,213,073.00	445,612,099.01	(82,399,026.01)
Excess (Deficiency) of Revenues Over (Under) Expenditures				769,694.24	769,694.24
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	<u>3791</u> 891				
Discount on Sale of Bonds (Function 9299) Refunding Bonds Issued	3715				
Premium on Refunding Bonds	3713				
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				
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 Transfers Out	3600				
Total Other Financing Sources (Uses)	2700				
SPECIAL ITEMS					· · ·
EXTRAORDINARY ITEMS					
Net Change in Fund Balances				769,694.24	769,694.24
Fund Balances, July 1, 2008	2800			512,869.42	512,869.42
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2009	2700			1,282,563.66	1,282,563.66

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, 2009

	Account	Budgeted /	Amounts	Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					
Federal Direct	3100				
Federal Through State and Local State Sources	3200 3300	12 425 770 00	12 228 057 00	12 220 05(21	(0.(0)
Local Sources:	3300	13,425,770.00	13,328,957.00	13,328,956.31	(0.69
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412	64,637,741.00	60,555,243.00	60,555,243.15	0.15
Property Taxes Levied for Capital Projects	3413				
Local Sales Taxes	3418			-	
Charges for Service - Food Service	345X				
Impact Fees	3496				
Other Local Revenue		1,172,000.00	1,547,273.00	1,547,273.22	0.22
Total Local Sources	3400	65,809,741.00	62,102,516.00	62,102,516.37	0.37
Total Revenues	+ +	79,235,511.00	75,431,473.00	75,431,472.68	(0.32
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 Operation of Plant	7800				
Maintenance of Plant	8100				
Administrative Technology Services	8200				
Community Services	9100				
Debt Service: (Function 9200)					
Retirement of Principal	710	147,648,531.00	271,447,592.00	271,447,591.87	0.13
Interest	720	141,581,525.00	138,261,427.00	138,261,427.33	(0.33)
Dues, Fees and Issuance Costs	730		340,274.00	340,274.07	(0.07)
Miscellaneous Expenditures	790				
Capital Outlay:					
Facilities Acquisition and Construction	7420				
Other Capital Outlay	9300	280 230 05(00	410.040.202.00	410.040.202.27	(0.07)
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		289,230,056.00	410,049,293.00	410,049,293.27	(0.27)
OTHER FINANCING SOURCES (USES)		(209,994,545.00)	(334,617,820.00)	(334,617,820.59)	(0.59)
	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds (Function 9299)	891				
Refunding Bonds Issued	3715		57,770,000.00	57,770,000.00	
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				
Proceeds from the Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299)	3770		(57,440,000.00)	(57,440,000.00)	
Transfers In	3600	195,194,168.00	314,959,424.00	314,959,423.89	(0.11)
Fransfers Out	9700	122,124,100.00	511,757,724.00	511,757,745.07	(0.11)
Total Other Financing Sources (Uses)		195,194,168.00	315,289,424.00	315,289,423.89	(0.11)
SPECIAL ITEMS		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			(0,11)
EXTRAORDINARY ITEMS					
Net Change in Fund Balances	ļ	(14 800 377 00)	(19,328,396.00)	(10 329 204 70)	(0.70)
Fund Balances, July 1, 2008	2800	(14,800,377.00) 92,157,333.00	92,157,333.00	(19,328,396.70) 92,157,333.23	(0.70) 0.23
Adjustment to Fund Balances	2800	92,137,333.00	72,157,555,00	72,137,333.23	0.23
Fund Balances, June 30, 2009	2700	77,356,956.00	72,828,937.00	72,828,936.53	(0.47)

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, 2009

	Account Number	Budgeted	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES	Trumber	Original	1 11.01	Amounts	Tostive (Negative)
Federal Direct	3100				
Federal Through State and Local	3200				
State Sources	3300	45,134,347.00	44,276,788.00	44.276,788.47	0.47
Local Sources:		···· · · ···			
Property Taxes Levied for Operational Purposes	3411				
Property Taxes Levied for Debt Service	3412				
Property Taxes Levied for Capital Projects	3413	428,469,871.00	419,758,236.00	419,758,236.28	0.28
Local Sales Taxes	3418				
Charges for Service - Food Service	345X				
Impact Fees	3496	11,000,000.00	5,203,747.00	5,203,746.73	(0.27
Other Local Revenue		20,607,000.00	20,955,155.00	20,955,154.67	(0.33
Total Local Sources	3400	460,076,871.00	445,917,138.00	445,917,137.68	(0.32
Total Revenues		505,211,218.00	490,193,926.00	490,193,926.15	0.15
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	7200				
Facilities Acquisition and Construction	7410	1,310,924,545.00	170,710,300.00	170 710 200 78	0.22
Fiscal Services	7500	1,510,924,545.00	170,710,500.00	170,710,299.78	0.22
Food Services	7500				
Central Services	7700				
Pupil Transportation Services	7800				
Operation of Plant	7800				
Maintenance of Plant					
Administrative Technology Services	8100				
Community Services	8200				
	9100				
Debt Service: (Function 9200)					
Retirement of Principal	710				
Interest	720	6,854,140.00	3,838,685.00	3,838,684.57	0.43
Dues, Fees and Issuance Costs	730	· · · · · · · · · · · · · · · · · · ·	7,997,724.00	7,840,561.13	157,162.87
Miscellaneous Expenditures	790	·			
Capital Outlay:					
Facilities Acquisition and Construction	7420		947,697,079.00	439,448,973.80	508,248,105.20
Other Capital Outlay	9300				
Total Expenditures	_	1,317,778,685.00	1,130,243,788.00	621,838,519.28	508,405,268.72
Excess (Deficiency) of Revenues Over (Under) Expenditures		(812,567,467.00)	(640,049,862.00)	(131,644,593.13)	508,405,268.87
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				
Premium on Sale of Bonds	3791				
Discount on Sale of Bonds (Function 9299)		L			
	891				
Refunding Bonds Issued	3715				
Refunding Bonds Issued Premium on Refunding Bonds	3715 3792				
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299)	3715				· · · · · · · · · · · · · · · · · · ·
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued	3715 3792	221,000,000.00	310,055,000.00	310,055,000.00	· · · · · · · · · · · · · · · · · · ·
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299)	3715 3792 892	221,000,000.00	310,055,000.00	310,055,000.00	
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued	3715 3792 892 3750	221,000,000.00	310,055,000.00 (1,935,998.00)	310,055,000.00 (1,935,997.55)	0.45
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation	3715 3792 892 3750 3793	221,000,000.00			0.45
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299)	3715 3792 892 3750 3793 893		(1,935,998.00)	(1,935,997.55)	0.45
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299) Proceeds from Loans/Leases	3715 3792 892 3750 3793 893 3720		(1,935,998.00)	(1,935,997.55)	0.45
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299) Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets Loss Recoveries	3715 3792 892 3750 3793 893 3720 3730		(1,935,998.00) 77,117,314.00	(1,935,997.55) 77,117,314.00	0.45
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299) Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets Loss Recoveries	3715 3792 892 3750 3793 893 3720 3730 3740		(1,935,998.00) 77,117,314.00	(1,935,997.55) 77,117,314.00	0.45
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299) Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract	3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770		(1,935,998.00) 77,117,314.00	(1,935,997.55) 77,117,314.00	0.45
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299) Proceeds from Loans/Leases Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances	3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760	171,769,423.00	(1,935,998.00) 77,117,314.00 114,668.00	(1,935,997.55) 77,117,314.00 114,668.00	
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299) 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	3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600	171,769,423.00	(1,935,998.00) 77,117,314.00 114,668.00 175,828,414.00	(1,935,997.55) 77,117,314.00 114,668.00 175,828,413.63	(0.37)
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299) 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	3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760	171,769,423.00 161,707,000.00 (551,198,331.00)	(1,935,998.00) 77,117,314.00 114,668.00 115,828,414.00 (680,331,659.00)	(1,935,997.55) 77,117,314.00 114,668.00 175,828,413.63 (680,331,658.41)	(0.37) 0.59
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299) 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)	3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600	171,769,423.00	(1,935,998.00) 77,117,314.00 114,668.00 175,828,414.00	(1,935,997.55) 77,117,314.00 114,668.00 175,828,413.63	(0.37)
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299) Proceeds from Loans/Leases 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) SPECIAL ITEMS	3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600	171,769,423.00 161,707,000.00 (551,198,331.00)	(1,935,998.00) 77,117,314.00 114,668.00 115,828,414.00 (680,331,659.00)	(1,935,997.55) 77,117,314.00 114,668.00 175,828,413.63 (680,331,658.41)	(0.37) 0.59
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299) 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	3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600	171,769,423.00 161,707,000.00 (551,198,331.00) 3,278,092.00	(1,935,998.00) 77,117,314.00 114,668.00 114,668.00 (680,331,659.00) (119,152,261.00)	(1,935,997.55) 77,117,314.00 114,668.00 175,828,413.63 (680,331,658.41) (119,152,260.33)	(0.37) 0.59 0.67
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299) 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	3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600 9700	171,769,423.00 161,707,000.00 (551,198,331.00) 3,278,092.00 (809,289,375.00)	(1,935,998.00) 77,117,314.00 114,668.00 114,668.00 (680,331,659.00) (119,152,261.00) (119,152,261.00)	(1,935,997.55) 77,117,314.00 114,668.00 175,828,413.63 (680,331,658.41) (119,152,260.33) (250,796,853.46)	(0.37) 0.59 0.67 508,405,269.54
Refunding Bonds Issued Premium on Refunding Bonds Discount on Refunding Bonds (Function 9299) Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation (Function 9299) 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	3715 3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600	171,769,423.00 161,707,000.00 (551,198,331.00) 3,278,092.00	(1,935,998.00) 77,117,314.00 114,668.00 114,668.00 (680,331,659.00) (119,152,261.00)	(1,935,997.55) 77,117,314.00 114,668.00 175,828,413.63 (680,331,658.41) (119,152,260.33)	(0.37) 0.59 0.67

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, 2009

					Variance with
	Account		Amounts	Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					
Federal Direct	3100				
Federal Through State and Local	3200				
State Sources	3300				
Local Sources:					
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			<u> </u>	
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)	1				
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				
Proceeds from the Sale of Capital Assets	3730				· · · · · · · ·
Loss Recoveries	3740			ļ	
Proceeds of Forward Supply Contract	3760				
Special Facilities Construction Advances	3770				
Payments to Refunded Bond Escrow Agent (Function 9299)	760			ļ	
Transfers In	3600				
Transfers Out	9700				
Total Other Financing Sources (Uses)					
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances					
Fund Balances, July 1, 2008	2800				
Adjustment to Fund Balances	2891				
Fund Balances, June 30, 2009	2700				
	L			·	

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF NET ASSETS NONMAJOR ENTERPRISE FUNDS June 30, 2009

Exhibit H-1	District Page 34
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Among A	-	0-101-0			
1110 1110 1180 1180 1180 1180 1180 1190 1210 1191 1210 1191 1191 1191 1210 1191 1191 <th></th> <th>Sett Insurance</th> <th>Other 921</th> <th>Other u22</th> <th>Total Nonmajor</th>		Sett Insurance	Other 921	Other u22	Total Nonmajor
		~	172	776	
┝┼┾┥┿┥╄┥╄┥┿╾┾┿╾┥┥┥╄┧┾┿┼┥┥┙╎┟╎┼ _╧ ┤┼┈┈┥┟┥╎┥╎┤╎╎╎┝╵┝┥┪┽┫┈┈┥╼╡┾┥╷┼┤					
<u>┥┥┫┥┪┥┝╋╿╶╾╍┝┥╺┝╺┝╺┝┥┥┥┥┥┥┥┥┊┥</u>					
╺┽┥┑┥╸╋╗┥╴┥┝╺┍┝┥┥┥┥┝╎┥┥┝╎┼╔╎┼╎╴╴╎┟╎┥┥┤╎╎╎╎┝┝┝┥┥┿┱┈┥┉┨┝┫╷┤╎					
┥╅┾╋╔┽╸┥┽╴┑┞┥╋┲┨╍┾┿┼┫┥┨┟╬╎┥ _┫ ╴┝┼┈╸╴┧┨┨┪┪┨╶┥┼┝┾┾┿╋┿┿╍┉╋┉╉┾╉┿┨╴┨					
╅┿╋╀┾╾┿┿┿┙┥╋╋╋╌┿┽┥┥┥╋┝┾┽┼╧╴┼╴╴┥╸┥┥╸┥┥╴┥╴┥┥┥┥┥╸╸╸╸┥╸┥╸╴╴					
┝┅┼┿╍╌┝┼┥┝┼┥┝┼┼┥┥┝┼┟┼┟╛╎╴┼┈╸╴┧┝┧╽┥┥┝╎╴┥╎┝┝┾┼┪┿╔╾┈┉╬╍╸╞┥┝╢┤╞╴┤					
┶╪╾╾╞┥┫╞╄┧╴┾╍┼┥┩┥┫╏┝┍┥┦ _╧ ╎┨┑┥┉╸╸┧╽┥┫┥┥┥┥┥┥┥┥┥┥┥┥┿╋╼╍╍┿╍╸╡┾┫┥╎╎╴┤					
┽╼╼╞┥┫╞╄┧┾┿┽┥┩┽┫╏┝┝┥┥ _┇ ╡╏┥┥┈╸┥┟╿┫╽┥┥╎┥┥┝┿┝┿╋┿╋╍╍┿╍┨┾╋┥┾╴╴┤					
╾┥┥┥╋┝╋╴┿┥┥┥╎╎┾╎┼ _┍ ┥┨╴┼╴╴┥┝┥┥┥┥╎╎╎╎╎╎┥┥┥┥┥╖┈┥╾╞┥┥╷┝╶╴┤					
┝┥╪╞╌┥┿┝┼┥┥┝╎┿┟┥┲╛╄┥┙╸┧┝┥┥╅┥┥┟╎╴┥┝┝┼┿╅╅┱╍╍╅╍╼╞╼╋┼┝╶╴╴╴					
╺┶╾┶┙┥┥┥┥┥┥┥┊╴╴╴╴╴╴╴╴╴╴╴╴╴╴╴╴╴╴╴╴╴╴╴╴					
┥╌╡ _╧ ┫╴╋╍╗┥╍╌┥╌┝╸┫┥┫┥┫┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥╴┥╴╴┥╴╴			-		
┼ _╧ ┥┠╍┥╍╍╸╽╌╄╴┨╶┨╴┫╴┫╴┥╴┥╴┥╴┝╸┝╍┥┙┫╺╋╍╋╍╍╺╍╋╍╍╍╋╋╼╋╸┿╸┨╴╴┨╴╴					
<mark>┤╶┠╌┞┈╍╌╴┤╌┠╶┨╶┨╶┨╶┧╴┨╴╎╴╎╴╎╸┝╍┝╍┨╸╋╍╋╍╍╶┅┡╍╍╍┠╼┝╼┠╍┝╌╢╴┨</mark> ╴╴┨╴╴					
┠╍┞╍╍╌┟╌┡╌┠╶┨╶┨╶┨╴┨╴┨╴┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥┥╴┨╴╴┨╴╴					
╶──┤┼┼┼┼┼┼┼┼┼┝┝┥┧┾┾╍┈┝╍╼┝┾┲┼┼┼┼╴┼╴					
──┟╷┫╶┫╶┫╶┫╶┫╶┫╶╡╵╡╵╡╵╡╍╪╍╋╍╍╶┉┫╍╍═╞═╞═╋╍╢╌┨╶┨ ╌┨─					
┼┼┼┼┼┼┼┼┼┝┾┽╅┿┱╍┉╋╍╼╊┿╋┽╓╂┼╴┼╴					
╶╂╴┨╶┫╴┫╴┫╴┫╴┥╴┫╴┥┥┥╋╌╋╌┱╴╌┉╋╍╍╼┫╾╪╼╋╌┽╴┨╴╴┨╴╴					
<mark>┼╶┧╶┧╶╎╶╎╶╎╶╎╌╎╌┝╍┝╍┥╌┥╸╋╍╍╌┈╋╍╼╋╤┿╤╋╌┽╴┨╴╴</mark> ┨╴╴					
┨╶┧╶┠╶┟╴╎╴╎╴┝╌┝╼╢╌╢╴╬╌╋╼╍╸╌╍╫╍╍╼┠╾┝╼╂╌╢╴╴┨╴╴┨					
<mark>┥╶┨╶┟╴╎╴╎╴╎╸╎╍╞╍┽┅┨╺╋╍╋╍╍╸╍╍╋╍╍╼╋╼╞╼╊╍┽╸╂╶╴┨╴╴</mark> ┨╴					
╶┼┼┼┼┼┾┾┽╅┿┲╍┈┿╍╼╞┾┲┝┽╢┨╶┠╴					
╶┼┼┼┼┾┾┿╅┿┲╍┉╋╍╼╊┾╋┽┼╂╶┠╴					
╶┼╶┼╶┼╍┾╍┼╍┽╺╋╍╋╍╍╍╍┝╋╍╍┯╋┥╋╋╋┥╋╌┦╴┦╴╴┨╌					
┼┼┼┼┼┼┼┼┼					
┼╌┼╌┾╍┼┅┼╌╌┉┟╍╍╼┟╼┾╼╄╌┽╴┨╴╴┨╴╴┨					
┼╍╞╍┼╍╎╴╋╍╊╼╍╴┈╋╼╍╼┠╾┟╾┟╍┼╍┼╴╂╴┨╴╴┨╴					
┝╍┼┅┠╍╍╍╋╋╍╼┠╼┠╼┠╍┼╸╂╴┠╴╴┠╴					
╍╋╺╋╼╍╌┉╋╍╼╋╪╋╼╋╌╉╴┨╴╴┨╴					
╶╋╍╋╼╍╌┉╋╍╍╼╉╼╞╼╊╍╢╌╂╴┨╴╴┨╴					
╋╍╍╍╋╍╍╉╼╞╼╊╍╋╍╂╴╂╴╴┨╴		-			
━━━╋━━╋╼╋╼╋╼╋╼╋╼╋					
			-		
			-		
sets, Net of Related Debt					
sets, Net of Related Debt					
sets, Net of Kelated Debt					
Total Liabilities and Net Assets					

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

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, 2009

	Account	Self Insurance	Other	Other	Total Noninajor				
OPERATING REVENUES					±1/	612	176	776	Enterprise Funds
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
OPERATING EXPENSES									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700								
Depreciation/Amortization	780								
Total Operating Expenses									
Operating Income (Loss)									
NONOPERATING REVENUES (EXPENSES)									
Interest Revenue	3430								
Gifts. Grants and Bequests	3440								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Interest Expense	720								
Miscellaneous Expense	790								
Loss on Disposition of Assets	810			-					
Total Nonoperating Revenues (Expenses)									
Income (Loss) Before Operating Transfers									
Transfers In	3600								
Transfers Out	9700								
SPECIAL ITEMS									
EXTRAORDINARY ITEMS									
Change In Net Assets									
Net Assets - July 1, 2008	2880								
Adjustment to Net Assets	2896								
Net Assets - June 30, 2009	2780								

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 NONMAJOR ENTERPRISE FUNDS For the Fiscal Vart Ended June 30, 2009

Exhibit District Pag

	Self Insurance	Other	Other	Total Nonmajor				
CASH FLOWS FROM OPERATING ACTIVITIES	116	716	913	914	616	921	922	Enterprise Funds
Receipts from customers and users								-
Receipts from interfund services provided								
Payments to suppliers								
Payments to employees								
Payments for interfund services used								
Other receipts (payments)								
Net cash provided (used) by operating activities								
CASH FLOWS FROM NONCAPTIAL FINANCING ACTIVITIES								
Transfers from other funds								
Transfers to other funds								
Net cash provided (used) by noncapital financing activities								
CASH FLOWS FROM CAPITAL AND RELATED								
FINANCING ACTIVITIES								
Proceeds from canital deht								
Capital contributions								
Proceeds from disnosition of canital assets								
A consistion and construction of canital accets								
Augustion and construction of capital assess								
Frincipal paid on capital debt								
Interest paid on capital debt								-
Net cash provided (used) by capital and related financing activities								
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments								
Interest and dividends received								
Purchase of investments								
Net cash provided (used) by investing activities								
Net increase (decrease) in cash and cash equivalents								
Cash and cash equivalents - Inly 1 2008								
Cash and cash equivalents - Line 30, 2000								
Reconcitation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)								
Adjustments to reconcile operating income (loss) to net cash								
provided (used) by operating activities:			-					
Depreciation/Amortization expense								
Commodities used from USDA program								
Change in assets and liabilities:								
(Increase) decrease in accounts receivable								
(Increase) decrease in interest receivable								
(Increase) decrease in due from reinsurer								
(Increase) decrease in 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 pavable								
Increase (decrease) in payroll tax fiabilities								
Increase (decrease) in accounts payable								
Increase (decrease) in judgments payable								
Increase (decrease) in sales tax payable								
Increase (decrease) in accrued interest payable	-							
Increase (decrease) in deposits payable								
Increase (decrease) in due to other funds								
Increase (decrease) in due to other agencies								
Increase (decrease) in deferred 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:								
Borrowing under capital lease								
Contributions of capital assets								
Purchase of equipment on account								
Capital asset trade-ins								
Net Increase(Decrease) in the fair value of investments								
Commodities received inrough USUA 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, 2009

	Account	1	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Concortium Prostrame	Other Internal Concine	Total Internal
	Number	211	712	713	714	715		791 Empire 1917	Service Funds
ASSETS Current Assets:									
Cash and Cash Equivalents	0111								
Investments	1160								
Accounts Receivable, Net	1130								
Due from Reinsurer	1180								
Deposits Receivable	1210								
Due from Other Funds-Budgetary	1141								
Due from Other Agencies	1220								
Inventory Prenaid Items	1730								
Total Current Assets	2								
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								
Accumulated Demeciation	0001								
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								
Total Noncitrent A seate	1389								
Total Accels									
LIABILITIES									
Current Liabilities:									
Dauroll Daductions and Mithholdings rayable	2110								
Accounts Pavable	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								
Deterred Kevenues	2410								
Estimated Unpata Claims	1/77								
Delignations I inder Canitol I acces	7/77								
Unigations Univer Capital Leases	0107								
Estimated Liability for Long-Term Claims	2350								
Other Post-employment Benefits Obligation	2360								
Total Current Liabilities									
Noncurrent Liabilities: Liabilities Pavable from Rechicted Assets									
Deposits Payable	2220								
Other Noncurrent Liabilities:	2100								
Ubligations Under Capital Leases	0167								
Estimated Liability for Lone-Term Claims	0586								
Other Post-employment Benefits Obligation	2360								
Total Noncurrent Liabilities									
Total Liabilities									
NET ASSETS	00000								
Restricted for	2780								
Unrestricted	2790								
Total Net Assets									
Total Liabilities and Net Assets									

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

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, 2009

VENUES	Account	Self Insurance	Consortium Programs Other Internal Service	Other Internal Service	Total Internal				
	Number	711	212	713	714	715	, F	- Ct	
Charges for Services Charges for Sales			1		F1.	(1)	10/	16/	Service Funds
Charges for Sales	3481								
	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
OPERATING EXPENSES									
Salaries	100						Ţ		
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700								
Depreciation/Amortization	780								
Total Operating Expenses									
Operating Income (Loss)									
NONOPERATING REVENUES (EXPENSES)									
Interest Revenue	3430								
Gifts, Grants and Bequests	3440								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Interest Expense	720								
Miscellaneous Expense	790								
Loss on Disposition of Assets	810								
Total Nonoperating Revenues (Expenses)									
Income (Loss) Before Operating Transfers									
Transfers In	3600								
Transfers Out	0026								
SPECIAL ITEMS									
EXTRAORDINARY ITEMS									
Change In Net Assets									
Net Assets - July 1, 2008									
Adjustments to Net Assets									
Net Assets - June 30, 2009	_								

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 INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 39, 2009

	Self Insurance	101.0	1.1.1					
		Self Insurance	Self Insurance	Self Insurance	Self Insurance	Consortium Programs	Consortium Programs Other Internal Service	Total Internal
CASH FLOWS FROM OPERATING ACTIVITIES	11/	717	21/	/14	217	731	162	Service Funds
Receipts from customers and users								
Receipts from interfund services provided								
Payments to suppliers								
Payments for interfund services used								
Other receipts (payments)								
Net cash provided (used) by operating activities								
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES Subsidies from onerstring grants								
Transfers from other funds								
Transfers to other funds								
Net cash provided (used) by noncapital financing activities								
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt								
Capital contributions								
Proceeds from disposition of capital assets								
Acquisition and construction of capital assets								
Principal paid on capital debt								
Interest part on capital usor Net cash provided (need) hy canital and related financing activities								
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments							-	
Interest and dividends received								
ruchase of investments Net rash provided (need) by investing activities								
Net increase (decrease) in cash and cash equivalents								
Cash and cash equivalents - July 1. 2008								
Cash and cash equivalents - June 30, 2009								
Reconciliation of operating income (loss) to net cash provided								
(used) by operating activities:								
Operating income (loss)								
Provided (used) by operating activities:								
Depreciation/Amortization expense								
Commodities used from USDA program								
Change in assets and liabilities:								
(Increase) decrease in accounts receivable								
(Increase) decrease in due from reinsurer								
(Increase) decrease in deposits receivable								
(Increase) decrease in due from other funds								
(Increase) decrease in due from other agencies								
(Increase) decrease in inventory								
Increase (decrease in prepaid items								
Increase (decrease) in payroll tax liabilities								
Increase (decrease) in accounts payable								
Increase (decrease) in judgments payable								
Increase (decrease) in sales tax payable								
increase (decrease) in denosits navable								
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								
Net cash provided (used) by onerating activities								
Noncash investing canital and financing activities.								
Borrowing under capital lease								
Contributions of capital assets								
Purchase of equipment on account								
Uapital asset trade-ins Mat Increase/(Decreased in the fair volue of increating arts								
Commodities received through LICDA program								
							-	

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

Exhibit I-1 District Page 40

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF FIDUCIARY NET ASSETS INVESTMENT TRUST FUNDS June 30, 2009

		Investment	Investment	Investment	Total
	Account	Trust Fund	Trust Fund	Trust Fund	Investment Trust
	Number	84X	84X	84X	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					
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, 2009	
DISTRICT	COMBINI	INVESTM	For the Fis	

Exhibit I-2 District Page 41

rt Trust Fund S4X 84X 84X 84X			Investment	Investment	Investment	Total
Number 84X 84X 84X s 340 84X 84X s 3440 840 84X s 3440 840 84X s 3431 840 84X s 3431 940 940 s 3431 940 940 s 3433 943 940 s 3433 943 940 s 343 940 940 s 343 940 940 s 343 940 940 s 343 940 940 s 943 940 940 s 943 940 940 s 940 940 940		Account	Trust Fund	Trust Fund	Trust Fund	Investment
s 3440 3440 1 s 3440 3440 1 b 3431 1 1 1 b 3432 1 1 1 b 3433 1 1 1 b 3433 1 1 1 1 b 1 1 1 1 1 1 b 1<		Number	84X	84X	84X	Trust Funds
s s the Fair Value of Investments s s	ADDITIONS					
s s the Fair Value of Investments the investments	Contributions:					
s is the Fair Value of Investments is is is is is is is is is i	Employer					
s is the Fair Value of Investments is is is is is is is is is i	Plan Members					
IS the Fair Value of Investments set of Investments set of Investments of Investm	Gifts, Grants and Bequests	3440				
the Fair Value of Investments	Investment Earnings:	*				
Is the Fair Value of Investments sister of Investments sister Value of Investments sister of Investments signature of Inv	Interest on Investments	3431				
the Fair Value of Investments	Gain on Sale of Investments	3432				
S20	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, 2008	2885				
	Net Assets - June 30, 2009	2785				

Exhibit I-3 District Page 42

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

June 30, 2009

		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					
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	-				

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2009

Exhibit I-4	District Page 43
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AccountTrust FundTrust FundSXNumber $85X$ $85X$ $85X$ Number $85X$ $85X$ $85X$ 341 700 700 700 341 340 700 700 341 341 700 700 3431 3431 700 700 3431 3431 700 700 3431 3431 700 700 3431 100 100 100 100 200 70			Private-Purpose	Private-Purpose	Private-Purpose	Total
Number $85X$ $85X$ $85X$ s 341 $85X$ $85X$ s 340 85 $85X$ s 340 85 840 s 343 840 $85X$ s 343 840 $85X$ the Fair Value of Investments 343 840 840 the Fair Value of Investments 343 840 840 the Fair Value of Investments 343 840 840 840 the Fair Value of Investments 343 840 840 840 840 the Fair Value of Investments 343 840 840 840 840 the Fair Value of Investments 343 840 840 840 840 840 the Fair Value of Investments 343 840 840 840 840 the Fair Value of Investments 340 840 840 840 840 the Fair Value of Inv		Account	Trust Fund	Trust Fund	Trust Fund	Private-Purpose
s 3440 1 s 3440 1 s 3431 1 is 3431 1 is 3431 1 is 3432 1 is 3433 1 is 3432 1 is 3433 1 is 3433 1 is 3433 1 is 1 1 is 1 1 is 100 100 1 is 100 100 1 is 100 1 1 is 100 1 1 is 100 1 1 is 1 1 1 is 1 1 1 is 1 1 1 1 is		Number	85X	85X	85X	Trust Funds
s the Fair Value of Investments 55 55	ADDITIONS					
s ts the Fair Value of Investments ss ss	Contributions:					
s is the Fair Value of Investments is is is is is is is is is i	Employer					
s ts the Fair Value of Investments ss ss file	Plan Members					
ts the Fair Value of Investments ss ss	Gifts, Grants and Bequests	3440				
the Fair Value of Investments	Investment Earnings:					
the Fair Value of Investments	Interest on Investments	3431				
the Fair Value of Investments	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, 2008	2885				
	Net Assets - June 30, 2009	2785				

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF FIDUCIARY NET ASSETS PENSION TRUST FUNDS June 30, 2009

		Pension	Total
	Account	Trust Fund	Pension Trust
	Number	871	Funds
ASSETS			
Cash and Cash Equivalents	1110		
Investments	1160	23,952,578.25	23,952,578.25
Accounts Receivable, Net	1130		
Interest Receivable	1170		
Due from Other Funds-Budgetary	1141		
Due from Other Agencies	1220		
Total Assets		23,952,578.25	23,952,578.25
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		23,952,578.25	23,952,578.25
Assets Held in Trust for Scholarships			
and Other Purposes			
Total Net Assets		23,952,578.25	23,952,578.25

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

For the Fiscal Year Ended June 30, 2009

		Pension	Total
	Account	Trust Fund	Pension Trust
	Number	871	Funds
ADDITIONS			
Contributions:			
Employer		1,824,736.00	1,824,736.00
Plan Members			
Gifts, Grants and Bequests	3440		
Investment Earnings:			
Interest on Investments	3431	(17,230.76)	(17,230.76)
Gain on Sale of Investments	3432		
Net Increase (Decrease) in the Fair Value of Investments	3433	(4,525,197.15)	(4,525,197.15)
Total Investment Earnings		(4,542,427.91)	(4,542,427.91)
Less Investment Expense		3,432.31	3,432.31
Net Investment Earnings		(4,545,860.22)	(4,545,860.22)
Total Additions		(2,721,124.22)	(2,721,124.22)
DEDUCTIONS			
Salaries	100		
Employee Benefits	200		
Purchased Services	300		
Other Expenses	700		
Benefit Payments	720	4,098,805.81	4,098,805.81
Administrative Expenses	730	18,838.00	18,838.00
Total Deductions		4,117,643.81	4,117,643.81
Change In Net Assets		(6,838,768.03)	(6,838,768.03)
Net Assets - July 1, 2008	2885	30,791,346.28	30,791,346.28
Net Assets - June 30, 2009	2785	23,952,578.25	23,952,578.25

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

June 30, 2009

		School Internal	Total
	Account	Funds	Agency
	Number	891	Funds
ASSETS			
Cash and Cash Equivalents	1110	4,501,292.44	4,501,292.44
Investments	1160	13,018,972.95	13,018,972.95
Accounts Receivable, Net	1130		
Interest Receivable	1170	46,953.88	46,953.88
Due from Other Funds-Budgetary	1141	124,827.83	124,827.83
Inventory	1150		
Due from Other Agencies	1220		
Total Assets		17,692,047.10	17,692,047.10
LIABILITIES			
Salaries, Benefits and Payroll Taxes Payable	2110		
Payroll Deductions and Withholdings	2170		
Accounts Payable	2120	86,540.06	86,540.06
Due to Other Agencies	2230		
Internal Accounts Payable	2290	12,609,598.25	12,609,598.25
Due to Other Funds-Budgetary	2161	4,995,908.79	4,995,908.79
Total Liabilities		17,692,047.10	17,692,047.10

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

June 30, 2009

	Account	Balance			Balance
	Number	July 1, 2008	Additions	Deductions	June 30, 2009
ASSETS					
Cash and Cash Equivalents	1110	5,318,621.66	83,333,601.05	84,150,930.27	4,501,292.44
Investments	1160	17,511,539.82	3,630,106.57	8,122,673.44	13,018,972.95
Accounts Receivable, Net	1130				
Interest Receivable	1170	170,577.22	46,953.88	170,577.22	46,953.88
Due From Other Funds:					
Budgetary Funds	11141	294,328.64	124,827.83	294,328.64	124,827.83
Inventory	1150				
Due from Other Agencies	1220				
Total Assets		23,295,067.34	87,135,489.33	92,738,509.57	17,692,047.10
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120	65,277.11	86,540.06	65,277.11	86,540.06
Due to Other Funds Budgetary	2161	8,768,941.37	4,995,908.79	8,768,941.37	4,995,908.79
Internal Accounts Payable	2290	14,460,848.86	82,053,040.48	83,904,291.09	12,609,598.25
Total Liabilities		23,295,067.34	87,135,489.33	92,738,509.57	17,692,047.10

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

June 30, 2009

June 30, 2009					
	Account	Balance			Balance
	Number	July 1, 2008	Additions	Deductions	June 30, 2009
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					

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

June 30, 2009

	Account	Balance			Balance
	Number	July 1, 2008	Additions	Deductions	June 30, 2009
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					

Exhibit I-8d District Page 50

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

June 30, 2009

		Total Agency Fund			Total Agency Fund
	Account	Balances	Total Agency Fund	Total Agency Fund	Balances
	Number	July 1, 2008	Additions	Deductions	June 30, 2009
ASSETS					
Cash and Cash Equivalents	1110	5,318,621.66	83,333,601.05	84,150,930.27	4,501,292.44
Investments	1160	17,511,539.82	3,630,106.57	8,122,673.44	13,018,972.95
Accounts Receivable, Net	1130				
Interest Receivable	1170	170,577.22	46,953.88	170,577.22	46,953.88
Due From Other Funds:					
Budgetary Funds	1141	294,328.64	124,827.83	294,328.64	124,827.83
Inventory	1150				
Due from Other Agencies	1220				
Total Assets		23,295,067.34	87,135,489.33	92,738,509.57	17,692,047.10
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120	65,277.11	86,540.06	65,277.11	86,540.06
Due to Other Funds Budgetary	2161	8,768,941.37	4,995,908.79	8,768,941.37	4,995,908.79
Internal Accounts Payable	2290	14,460,848.86	82,053,040.48	83,904,291.09	12,609,598.25
Total Liabilities		23,295,067.34	87,135,489.33	92,738,509.57	17,692,047.10

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF NET ASSETS NONMAJOR COMPONENT UNITS June 30, 2009

ASSETS	Account Number	Nonmajor Component Unit Charter Schools	Nonmajor Component Unit Foundations	Total Nonmajor Component Units
Cash and Cash Equivalents	1110	40,855,615.32	95,031.61	40,950,646.93
Investments	1160	341,055.96		341,055.96
Taxes Receivable, net	1120	2 202 402 45		2 202 102 (
Accounts Receivable, net Interest Receivable	1130	2,202,403.65		2.202.403.65
Due from Reinsurer	1180	· · ·		,
Deposits Receivable	1210	468,231.47		468,231.47
Due from Other Agencies	1220	3,014,470.39		3,014,470.39
Internal Balances		129,377.45		129,377.45
Inventory	1150			
Prepaid Items Restricted Assets:	1230	3,028,311.47		3,028,311.47
Cash with Fiscal Agent	1114			
Deferred Charges:	1114			•
Issuance Costs				
Noncurrent assets:				
Other Post-employment Benefits Obligation (asset)	1410			
Capital Assets:				
Land	1310	2,652,076.46		2,652,076.46
Land Improvements - Nondepreciable	1315			
Construction in Progress Improvements Other Than Buildings	1360	3,905,552.19		3,905,552.19
Less Accumulated Depreciation	1320	(460,257.28)		(460,257.28
Buildings and Fixed Equipment	1330	16,878,491.37		16,878,491.37
Less Accumulated Depreciation	1339	(5,294,367.12)		(5,294,367.12
Furniture, Fixtures and Equipment	1340	22,965,105.98		22,965,105.98
Less Accumulated Depreciation	1349	(13,378,557.52)		(13,378,557.52
Motor Vehicles	1350			
Less Accumulated Depreciation	1359			
Property Under Capital Leases	1370			
Less Accumulated Depreciation Audio Visual Materials	1379	6,590.00		6,590.00
Less Accumulated Depreciation	1381	611,416.79		611,416.79
Computer Software	1388	(311,738.73) 927,555.20		(311,738.73 927,555.20
Less Accumulated Amortization	1389	(639,069.00)		(639,069.00
Total Capital Assets net of Accum. Dep'n	1507	27,862,798.34		27,862,798.34
Total Assets		77,902,264.05	95,031.61	77,997,295.66
LIABILITIES AND NET ASSETS LIABILITIES				
Salaries and Wages Payable	2110	5,880,983.97		5,880,983.97
Payroll Deductions and Withholdings	2170	167.244.11	0(0.21	167,244.11
Accounts Payable Construction Contracts Payable	2120	3.031.366.82	968.25	3,032,335.07
Due to Fiscal Agent	2140			
Accrued Interest on Sale of Bonds	2210			
Deposits Payable	2220	953,028.99		953,028.99
Due to Other Agencies	2230	867,031.98		867.031.98
Sales Tax Payable	2260			
Estimated Unpaid Claims	2271			
Estimated Liability for Claims Adjustment	2272	1,773.32		1,773.32
Noncurrent Liabilities:				
Portion Due Within One Year:	2250			
Section 1011.13 Notes Payable Notes Payable	2250 2310	982,173.61		982,173.61
Bonds Payable	2310	173,541.00		173.541.00
Obligations Under Capital Leases	2315			175.541.00
Liability for Compensated Absences	2330	11,123.24		11,123.24
Certificates of Participation Payable	2340			
Estimated Liability for Long-Term Claims	2350	533,535.33		533,535.33
Other Post-employment Benefits Obligation	2360			
Estimated PECO Advance Payable	2370			
Deferred Revenue	2410	46,284.72		46,284.72
Estimated Liability for Arbitrage Rebate	2280	25,000.00		25,000.00
Portion Due After One Year: Notes Pavable	2310	8 857 460 40		8 957 160 10
Bonds Payable	2310	8,857,469.40		8,857,469.40
Obligations Under Capital Leases	2315	12,913.33		12,913.33
Liability for Compensated Absences	2330	.2,715.55		,2,,3,5,5
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			
Estimated Liability for Arbitrage Rebate	2280	21.542.452.00	0.000	<u></u>
Total Liabilities	+	21,543,469.82	968.25	21,544,438.07
NET ASSETS nvested in Capital Assets, Net of Related Debt	2770	18,921,341.16		18,921,341.16
Restricted For:	2700	12 754 00		17 754 00
Categorical Carryover Programs	2780	43,754.00		43.754.00
Debt Service Capital Projects	2780 2780	6,095,139.22		6,095,139.22
Other Purposes	2780	28,133.75	94,063.36	122,197.11
Inrestricted	2780	31,270,426.10	24,003.30	31,270,426.10
Total Net Assets		56,358,794.23	94,063.36	56,452,857.59
	F	55,550,774.45	95,031.61	77,997,295.66

COMBINING STATEMENT OF ACTIVITIES (CONTINUED) DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY For the Fiscal Year Ended June 30, 2009 NONMAJOR COMPONENT UNITS CHARTER SCHOOLS

Exhibit J-2a **District Page 52**

For the Fiscal Year Ended June 30, 2009						Net (Expense) Revenue and Changes
			Ч	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	69,076,807.89	1,172,142.08	4,339,391.69		(63.565.274.12)
Pupil Personnel Services	6100	891,366.95	6,673.00			(884.693.95)
Instructional Media Services	6200	303,635.84		10,830.01		(292.805.83)
Instruction and Curriculum Development Services	6300	283,695.57	166,910.15	5,900.00		(110,885.42)
Instructional Staff Training Services	6400	328,488.01		21,184.50		(307.303.51)
Instruction Related Technology	6500	66,018.01		0.00		(66.018.01)
School Board	7100	2,416,027.15		16,327.98		(2.399.699.17)
General Administration	7200	1,191,866.95	7,479.00	224.40		(1.184,163.55)
School Administration	7300	21,049,431.24		85,369.96		(20.964.061.28)
Facilities Acquisition and Construction	7400	4,970,073.47		13,610.10	700,746.64	(4,255,716.73)
Fiscal Services	7500	4,679,465.42				(4,679,465.42)
Food Services	7600	5,669,343.01	4,631,370.75	268,825.77		(769,146.49)
Central Services	7700	3,100,979.40		8,183.94		(3,092,795.46)
Pupil Transportation Services	7800	1,353,898.93	10,507.50	148,654.14		(1,194,737.29)
Operation of Plant	7900	27,575,757.98	32,346.00	89,494.36	10,394,577.56	(17.059.340.06)
Maintenance of Plant	8100	2,568,233.23			222,701.40	(2.345.531.83)
Administrative Technology Services	8200					
Community Services	9100	3,247,287.97	2,021,871.49	424,653.00		(800.763.48)
Interest on Long-term Debt	9200	497,399.56				(497.399.56)
Unallocated Depreciation/Amortization Expense*	-	831,590.26				(831,590.26)
Total Component Unit Activities		150,101,366.84	8,049,299.97	5,432,649.85	11,318,025.60	(125,301,391.42)

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, 2008** Net Assets - June 30, 2009 Change in Net Assets Local Sales Taxes Investment Earnings Extraordinary Items General Revenues: Miscellaneous Special Items **Fransfers** Taxes:

 s included in the direct expenses of the various functions.
 * I his amount excludes the depreciation/amortization that

** Net assets as of July 1, 2008 have been adjusted to reflect June 30, 2008 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.

	130,308,571.97 93,277.48 2,557,634.29 1,396,424.84	88,399.17 134,444,307.75 9,142,916.33 47,215,877,90 56,358,794,23
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COMBINING STATEMENT OF ACTIVITIES (CONTINUED) DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY For the Fiscal Year Ended June 30, 2009 NONMAJOR COMPONENT UNITS FOUNDATIONS

Exhibit J-2b **District Page 53**

		ľ				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	711.225.00		799 738 77		TT 212 88
Instructional Media Services	6200					1.01.000
Instruction and Curriculum Development Services	6300					
Instructional Staff Training Services	6400					
Instruction Related Technology	6500					
School Board	2100					
General Administration	7200	1,418.88				(1 119 90)
School Administration	7300					0.014(1)
Facilities Acquisition and Construction	7400					
Fiscal Services	7500					
Food Services	7600				and the second sec	
Central Services	7700					
Pupil Transportation Services	7800					
Operation of Plant	7900					
Maintenance of Plant	8100					
Administrative Technology Services	8200				-	
Community Services	0016					
Interest on Long-term Debt	9200					
Unallocated Depreciation/Amortization Expense*						
Total Component Unit Activities		712,643.88		799.738.77		87 004 80

*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

6,750.00 218.47 94,063.36 6,968.47 94,063.36

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings Local Sales Taxes

Miscellaneous Special Items

Extraordinary Items

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

General Revenues:

Faxes:

Total General Revenues, Special Items, Extraordinary Items and Transfers Net Assets - July 1, 2008** Net Assets - June 30, 2009 Change in Net Assets Transfers

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS NAME OF NONMAJOR COMPONENT UNIT For the Fiscal Year Ended June 30, 2009

Exhibit J-2c District Page 54

FOR LIFE FISCAL YEAR ENDED JURE 30, 2009						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	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						

General Revenues: Taxes: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Capital Projects Local Sales Taxes Crants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Extraordinary Items Transfers Transfers Transfers - July 1, 2008** Net Assets - June 30, 2009

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

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF ACTIVITIES TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2009 NONMAJOR COMPONENT UNITS

Exhibit J-2d District Page 55

						Revenue and Changes
			I	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	69,076,807.89	1,172,142.08	4,339,391.69		(63 565 774 12)
Pupil Personnel Services	6100	1,602,591.95	6.673.00	799.738.77		(706.180.18)
Instructional Media Services	6200	303,635.84		10.830.01		(91:001:00/)
Instruction and Curriculum Development Services	6300	283,695.57	166,910.15	5.900.00		(110 885 42)
Instructional Staff Training Services	6400	328,488.01		21.184.50		(1) 202 202)
Instruction Related Technology	6500	66,018.01				(10:000,000)
School Board	7100	2,416,027.15		16.327.98		(10:010:00)
General Administration	7200	1,193,285.83	7,479.00	224.40		(11)()()()()()()()()()()()()()()()()()(
School Administration	7300	21,049,431.24		85.369.96		(21:200,001,1)
Facilities Acquisition and Construction	7400	4,970,073.47		13,610.10	700.746.64	(07:100)(07:00)
Fiscal Services	7500	4,679,465.42				(21:01:1:02:1)
Food Services	7600	5,669,343.01	4,631,370.75	268.825.77		(740-146-40)
Central Services	7700	3,100,979.40		8.183.94		(3 092 795 46)
Pupil Transportation Services	7800	1,353,898.93	10,507.50	148,654.14		(01104 737 29)
Operation of Plant	0062	27,575,757.98	32,346.00	89.494.36	10.394.577.56	(12.020 340.06)
Maintenance of Plant	8100	2,568,233,23			222 701 40	(2010) 245 27 27
Administrative Technology Services	8200					(00100,010,010)
Community Services	6100	3,247,287.97	2.021.871.49	424.653.00		(87 57 008)
Interest on Long-term Debt	9200	497,399.56				(90,000)
Unallocated Depreciation/Amortization Expense*		831.590.26				(831.590.26)
Total Component Unit Activities		150,814,010.72	8,049,299.97	6,232,388.62	11,318,025.60	(125.214.296.53)

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

General Revenues:

Taxes:

Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items

Extraordinary Items

Total General Revenues, Special Items, Extraordinary Items and Transfers Net Assets - July 1, 2008** Change in Net Assets Transfers

Net Assets - June 30, 2009

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

** Net assets as of July 1, 2008 have been adjusted to reflect June 30, 2008 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.

	130,315,321.97 93,495.95	2,557,634.29 1,396,424.84	88,399.17 134,451,276.22	9,236,979.69 47,215,877.90	56,452,857.59
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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, 2009

	Account	Fund
	Number	
REVENUES		
Federal Direct:		
Federal Impact, Current Operation	3121	8,873
Reserve Officers Training Corps (ROTC)	3191	2,435,762
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,444,635
Federal Through State and Local:	2000	1.5.014 (00
Medicaid National Forest Funds	3202	15,316,600
Federal Through Local	3255	
Miscellaneous Federal Through State	3280	2,554,095
Total Federal Through State and Local	3200	2,534,095
State:	5200	17,870,075
Florida Education Finance Program	3310	440,201,863
Workforce Development	3315	95,587,705
Workforce Development Capitalization Incentive Grant	3316	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Workforce Education Performance Incentive	3317	1,050,210
Adults with Disabilities	3318	1,836,270
CO&DS Withheld for Administrative Expense	3323	226,257
Categoricals:		· · · · · · · · · · · · · · · · · · ·
Florida Teachers Lead Program	3334	4,789,615
Instructional Materials	3336	32,275,513
District Discretionary Lottery Funds	3344	8,589,573
Pupil Transportation	3354	25,834,700
Class Size Reduction/Operating Funds	3355	361,341,755
School Recognition Funds	3361	20,866,216
Excellent Teaching Program	3363	6,348,594
Voluntary Prekindergarten Program	3371	12,595,616
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	768,000.
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	201,480.
Other Miscellaneous State Revenue Total State	3399	8,354,525.
ocal:	5300	1,020,867,894
District School Taxes	3411	1,386,705,542.
Tax Redemptions	3421	21,819,349.
Payment in Lieu of Taxes	3422	21,019,349.
Excess Fees	3423	
Tuition	3424	249,368.
Rent	3425	19,501,133.
Interest on Investments	3431	5,738,320.
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(502,107.
Gifts, Grants and Bequests	3440	(,
Adult General Education Course Fees	3461	293.
Postsecondary Vocational Course Fees	3462	5,285,377.
Continuing Workforce Education Course Fees	3463	140,707.
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	464,077.
Other Student Fees	3469	
Preschool Program Fees	3471	1,424,864.
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	18,425,899.
Other School, Course and Class Fees	3479	1,642,331.
Miscellaneous Local:		
Bus Fees	3491	528,170.0
Transportation Services-School Activities	3492	112,230.9
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	10,456,077.
Other Miscellaneous Local Sources	3495	18,763,817.2
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
	3498	324,759.4
Collections for Lost, Damaged and Sold Textbooks	3402	
Receipt of Food Service Indirect Costs Total Local	3499 3400	3,239,701.0

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FIIND BALANCE - GENERAL FIIND (Continued)	COUNTY S AND CH	ANGES							Exhibit K-1 DOE Page 2
For the Fiscal Year Ended June 30, 2009	(1)								District Page 57 Fund 100
		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXTENDITURES Current:									
Instruction	5000	1,110,787,167.06	356,097,219.63	175,855,562.83	50,734.87	39,879,801.35	1,685,321.21	2.212.291.69	1.686.568.098.64
Pupil Personnel Services	6100	87,939,516.26	28,746,460.98	4,534,758.59		104,939.81	11,424.20	2.400.00	121.339.499.84
Instructional Media Services	6200	26,280,009.72	8,769,498.53	360,325.11		226,383.79	942,134.19		36.578.351.34
Instruction and Curriculum Development Services	6300	14,424,456.68	3,957,676.92	606,227.92	1,081.80	139,256.35	39,575.50	10,225.00	19,178,500,17
Instructional Staff Training Services	6400	7,776,296.18	3,507,229.17	54,687.35		66,776.01	1,585.00		11,406,573.71
Instruction Related Technology	6500	22,261,258.34	7,749,926.96	718,447.78	21,281.48	478,435.09	39,259.26		31,268,608.91
School Board	7100	3,718,628.24	1,057,701.96	1,305,955.66	774.84	213,414.16	90'108'16	146,560.48	6.540.836.40
General Administration	7200	6,583,398.22	1,656,159.82	680,429.12	19,354.40	93,714.04	4,219.08	995.68	9,038,270.36
School Administration	7300	130,549,925.28	40,482,460.90	1,070,649.53	2,529.50	1,422,713.89	273,509.21	86.695.27	173.888.483.58
Facilities Acquisition and Construction	7410								
Fiscal Services	7500	8,828,787.94	2,721,479.97	323.179.01	568.38	47,086.92	9,848,17	1.907.562.06	13.838.512.45
Food Services	7600								
Central Services	7700	28,925,818.60	8,062,903.85	15,964,250.53	156,419.63	157,776.74	31.316.60		53.298.485.95
Pupil Transportation Services	7800	45,579,334.79	20,625,862.91	7,966.852.06	5,994,650.44	1,687,044.66	22.158.84		81.875.903.70
Operation of Plant	7900	104,351,805.57	45,141,303.72	64,603,804.58	72,008,929.03	631,340.19		4.908.26	286.742.091.35
Maintenance of Plant	8100	60,658,897.20	20.012,065.75	10,549,696.69	1,393,743.65	12,121,087.68	1,438,940.35	5,929.44	106,180,360.76
Administrative Technology Services	8200	717,490.49	212,920.07	94,389.87		4,370.45	54.19		1,029,225.07
Community Services	9100	24,327,480.12	5,505,671.99	716,667.27		2,091,963.57	153,376,16	671.375.97	33,466,535.08
Capital Outlay: Facilities Acquisition and Construction	7420						12.534.25		12 534 25
Other Capital Outlay	9300						771,216.74		771.216.74
Debt Service: (Function 9200) Redemption of Principal	710							1,207,353.13	1.207.353.13
Interest	720							2,963,510.48	2,963,510.48
Total Expenditures		1,683,710,270.69	554,306,543.13	285,405,883.90	79,650,068.02	59,366,104.70	5,534,274.01	9,219,807.46	2,677,192,951.91
Excess (Deficiency) of Revenues Over Expenditures									(141,689,810.96)

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DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY

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, 2009

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

		I unu 100
	Account	
	Number	
OTHER FINANCING SOURCES (USES)		
Proceeds from Loans/Leases	3720	381,458.46
Sales of Capital Assets	3730	344,640.94
Loss Recoveries	3740	12,935.56
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	189,543,820.89
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	189,543,820.89
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)		190,282,855.85
Net Change In Fund Balance		48,593,044.89
Fund Balance, July 1, 2008	2800	22 (20 (22 72
Fund Balance, July 1, 2008	2800	32,629,633.72
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	81,222,678.61
		01,222,070.01

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, 2009

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

		i unu iio
	Account	
	Number	
REVENUES		
Federal Through State and Local:		
School Lunch Reimbursement	3261	71,195,171.11
School Breakfast Reimbursement	3262	17,683,904.49
After School Snack Reimbursement	3263	1,677,708.18
Child Care Food Program	3264	
USDA Donated Foods	3265	5,921,053.93
Cash in Lieu of Donated Foods	3266	465,163.28
Summer Food Service Program	3267	914,165.93
Nutrition Education and Training Program	3268	·
Other Food Service Revenues	3269	
Federal Through Local	3280	·····
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	97,857,166.92
State:		
School Breakfast Supplement	3337	943,599.00
School Lunch Supplement	3338	1,472,479.00
Other Miscellaneous State Revenues	3399	14,851.00
Total State	3300	2,430,929.00
Local:		
Interest on Investments	3431	119,407.98
Gain on Sale Of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	717.00
Gifts, Grants and Bequests	3440	
Student Lunches	3451	14,431,130.99
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	1,117,838.00
Student and Adult a la Carte	3454	14,583,432.90
Student Snacks	3455	
Other Food Sales	3456	6,030,619.72
Other Miscellaneous Local Sources	3495	18,135.67
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	36,301,282.26
Total Revenues	3000	136,589,378.18

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND Exhibit K-2 **CHANGES IN FUND BALANCE - SPECIAL REVENUE** DOE Page 5 **FUND - FOOD SERVICES (Continued)**

For the Fiscal Year Ended June 30, 2009

District Page 60 **Fund 410**

	Account	
	Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	42,176,621.67
Employee Benefits	200	22,315,717.38
Purchased Services	300	3,915,224.64
Energy Services	400	5,683,087.45
Materials and Supplies	500	58,493,688.89
Capital Outlay	600	32,715.86
Other Expenses	700	3,247,083.51
Other Capital Outlay (Function 9300)	600	9,770.00
Total Expenditures		135,873,909.40
Excess (Deficiency) of Revenues Over Expenditures		715,468.78
OTHER FINANCING SOURCES (USES)		
Proceeds from Loans/Leases	3720	
Proceeds from Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		<u> </u>
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	······································
Total Transfers In	3600	
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		715,468.78
Fund Balance, July 1, 2008	2800	79,366.76
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	794,835.54

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

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

For the Fiscal Year Ended June 30, 2009

Tor the Fiscal Teal Ended Julie 30, 2009		<u> </u>
	Account	
	Number	
REVENUES		
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	·····
Miscellaneous Federal Direct	3199	25,430,090.58
Total Federal Direct	3100	25,430,090.58
Federal Through State and Local:		·
Vocational Education Acts	3201	7,209,053.89
Medicaid	3202	
Workforce Investment Act	3220	····
Eisenhower Math and Science	3226	17,894,712.33
Drug Free Schools	3227	1,830,386.71
Individuals with Disabilities Education Act	3230	73,634,555.77
Elementary and Secondary Education Act, Title I	3240	138,978,386.21
Adult General Education	3251	5,147,107.76
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	111,654.22
Federal Through Local	3280	1,371,164.47
Cuban and Haitian Refugee Program	3291	
Eng Language Acq Enhancement & Achievement, Title III	3293	8,334,753.88
Miscellaneous Federal Through State	3299	23,421,668.15
Total Federal Through State and Local	3200	277,933,443.39
State:		
Other Miscellaneous State Revenue	3399	^а н
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	4,108,124.36
Sale of Junk	3493	,,
Other Miscellaneous Local Sources	3495	2,141,591.32
Refund of Prior Year's Expenditures	3497	,,
Total Local	3400	6,249,715.68
Total Revenues	3000	309,613,249.65

EXPENDITURES Current:	-	1001	1 000			-			
EXPENDITURES Current:		100	700	300	400	500	600	700	
EXPENDITURES Current:	Account	Salaries	Employee Renefits	Purchased	Energy	Materials	Capital	Other	
Current:			2112122	201110	JOI NICCS		Outlay	Expenses	Totals
Instruction	5000	110.116 931 47	38 316 106 47	49 848 CAC FF	140 56	10 960 607 64			
Pupil Personnel Services	6100	21,264,891.79	7,109,140.22	693.011.97	00.201	A1 00,000,01	6,031,034,15 187 875 75	5,980,121.15 2 557 50	204,583,318.96
Instructional Media Services	6200	1,254,161.45	251,371.75	155,081.00		604.93	463.120.39	NC./ CC.7	01015,071,022
Instruction and Curriculum Development Services	6300	20,719,783.38	5,975,418.12	3,892,533.30	20,167.20	2,867,503.81	3.324.415.33	1.331 187 50	38 131 008 73
Instructional Staff Training Services	6400	9,474,262.21	2,528,889.88	3,296,412.31		151,127.59	38,579.32	16,911.00	15,506,182.31
Instruction Kelated Lechnology	6500						8,245.88		8,245.88
Scitou Board	001/			197.83					197.83
School Administration	7300	01 201 102	00 507 111					9,113,990.72	9,113,990.72
Facilities Acquisition and Construction	000/	381,10/.19	111,623.82	19,261.30	00000	4,968.75			516,961.06
Fiscal Services	7500	01 720 93	25 761 82		66.620				629.99
Food Services	7600	266.04	46.101.02 46.56						117,482.75
Central Services	7700	780.324.88	216.264.92	253 152 52					312.60
Pupil Transportation Services	7800	1,974.82	172.10	4.165.945.41					1,249,/42.32
Operation of Plant	7900	31,519.73	5,490.98	1,469.39					4,100,092.33 38 480 10
Maintenance of Plant	8100								01.001.00
Administrative Technology Services	8200								
Community Services	9100	638,147.83	174,688.18	292,464.36		132,575.65	69,253.63	33,282.00	1.340.411.65
Capital Outlay: Eacilities Acomisition and Construction									
Other Capital Outlav	0300								
Debt Service: (Function 9200)				<u> </u>		and the second	2,918,482.01		2,918,482.01
Redemption of Principal	710								
Interest	720								
Total Expenditures		164,755,091.72	54,714,974.82	46,032,378.03	20,966.75	14.564.232.43	15.041 555 94	14 484 049 96	300 613 240 65
Excess (Deficiency) of Revenues over Expenditures	~~~								00.714/010/200
OTHER FINANCING SOURCES (USES)									
Proceeds from Loans/Leases	3720					([[[[[[[[[[[[[[
Sales of Capital Assets	3730								
Loss recoveries	3/40								
I ransiers III: Erom General Eurod	<u>, 222</u>								
From Debt Service Funds	0100			<u>Here was a series of the seri</u>					
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
r c c c c c c c c c c c c c c c c c c c	3600								
I ransrers Out: (Function 9700) To the General Fund									
To Debt Service Funds	016								
To Capital Projects Funds	010				<u> </u>				
Interfund	950								
To Permanent Funds	096								
To Internal Service Funds	970								
To Enterprise Funds	066								
Total Transfers Out	9700								
Total Other Financing Sources (Uses)									
Net Change In Fund Balance						(((((((((((((((((((((((((((((((((((((((
Fund Balance, July 1, 2008	2800								
Adjustments to Fund Balance	2891								
runa balance, June 30, 2009	1 2/UU K	WIIIIIIIIIIIIIIIIIIIIIIII	WIIIIIIIIIIIIIII				11111111111		

It Stabilization Funds Stimulus Funds (431) (432	DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - AMERICAN RECOVERY AND REINVESTMENT ACT ECONOMIC STIMULUS FUNDS For the Fiscal Year Ended June 30, 2009	Z JRES, ANI T ACT ECO) ONOMIC STIMULUS	FUNDS		Exhibit K-4 DOE Page 8 District Page 63
t: us Federal Direct 3199 0000000000000000000000000000000000		Account Number	State Fiscal Stabilization Funds (431)	Targeted ARRA Stimulus Funds	Other ARRA Stimulus Grants	
I Direct 3199 ion Funds - K-12 3100 ion Funds - K-12 3210 ion Funds - VPK 3211 ion Funds - VPK 3212 bilities Education Act, Title I 3230 Data 3240 bilities Education Act, Title I 3240 Nate 3230 Astec 3200 Astec 3200 Astec 3230 Secondation Act, Title I 3240 I Through State 3200 Secondation Act, Title I 3240 I Through State 3230 Secondation Act, Title I 3240 I Through State 3230 Secondation Act, Title I 3240 I Through State 3230 I Through State 3230 I Through State 3230 I Through State 3431 ts 3433 thents 3497 s Expenditures 3497	UES				(ССТ)	1 UtalS
al Direct 3199 iion Funds - K-12 3100 iion Funds - K-12 3210 iion Funds - VPK 3211 iion Funds - VPK 3212 iion Funds - VPK 3212 bilities Education Act (IDEA) 3230 bilities Education Act, Title I 3240 ndary Education Act, Title I 3240 h State 3299 i Through State 3200 i Through State 3200 i Through State 3230 i Through State 3230 i Through State 3239 i Through State 3230 i State 333 i State 343 i State 343 i State 3433 i State 3433	Direct:					
ion Funds – K-12 ion Funds – K-12 ion Funds – Workforce ion Funds – Workforce bilities Education Act (IDEA) bilities Education Act (IDEA) al Through State bilities Education Act, Title I al Through State bilities Education Act, Title I al Through State bilities Education Act (IDEA) al 2200 al 2	laneous Federal Direct	3199				
tion Funds – K-12 ion Funds – Workforce 3211 ion Funds – Workforce 3211 ion Funds – VPK 3212 bilities Education Act (IDEA) 3230 bilities Education Act (IDEA) 3230 andary Education Act (IDEA) 3433 andary	Pederal Direct	3100				
E Fiscal Stabilization Funds – K-1232103210e Fiscal Stabilization Funds – Workforce32113212e Fiscal Stabilization Funds – Workforce32122e Fiscal Stabilization Funds – VPK32122viduals with Disabilities Education Act (IDEA)32302orntary and Secondary Education Act, Title I32402rentary and Secondary Education Act, Title I32402orntary and Secondary Education Act, Title I32992rentary and Secondary Education Act, Title I32093rentary and Secondary Education Act, Title I32093rentary and Secondary Education Act, Title I32093rentary and Secondary Education Act, Title I32993rentary and Secondary Education32093rentary and Secondary Education32093rentary and Secondary Education34313rentary and for Investments34313rentare (Decrease) in Fair Value of Investments3433nd of Prior Year's Expenditures3473rentary3473rentary3473rentary347rentary340rentary347rentary347rentary347rentary347rentary347rentary347rentary347rentary347rentary347rentary347rentary347rentary347 </td <td>Through State:</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Through State:					
E Fiscal Stabilization Funds - Workforce32113212Fiscal Stabilization Funds - VPK32123212Fiscal Stabilization Funds - VPK32123230viduals with Disabilities Education Act (IDEA)32302aentary and Secondary Education Act, Title I32402nentary and Secondary Education Act, Title I32402nentary and Secondary Education Act, Title I32402nentary and Secondary Education Act, Title I32403nentary and Secondary Education Act, Title I32693nentary and Secondary Education32693N Federal Through State32993Set on Investments34313I Federal Through State3431I for Sale of Investments3433Increase (Decrease) in Fair Value of Investments3497I fool34073407I fool3407I	iscal Stabilization Funds – K-12	3210				
Fiscal Stabilization Funds - VPK321232122viduals with Disabilities Education Act (IDEA)32302aentary and Secondary Education Act, Title I32402nentary and Secondary Education Act, Title I32402ar Food Services326932693cellaneous Federal Through State329932003l Federal Through State320032003cest on Investments343134313ton Sale of Investments343234331non Sale of Investments343334331Increase (Decrease) in Fair Value of Investments343334331Int of Prior Year's Expenditures343734331I fool13433343311Int of Prior Year's Expenditures3437343311I fool13433343311I fool13433343311<	iscal Stabilization Funds – Workforce	3211				
viduals with Disabilities Education Act (IDEA) 3230 3230 3230 3230 antary and Secondary Education Act, Title I 3240 3240 3269 3269 3269 3269 3200 3200 3200 3200 3200 3200 3310 3200 3310 3200 33200 33200 3320 332	iscal Stabilization Funds – VPK	3212				
antary and Secondary Education Act, Title I32403240ar Food Services326932691cellaneous Federal Through State329932993cellaneous Federal Through State329932003l Federal Through State320034313centeral Through State343134313to n Sale of Investments343134321to n Sale of Investments343334331to n Sale of Investments343334331th of Prior Year's Expenditures343734371to n Sale of Investments343334371	luals with Disabilities Education Act (IDEA)	3230		28,645,638.35		28,645,638.35
Trend Services32693269cellaneous Federal Through State32993299l Federal Through State32003200set on Investments34313431rest on Investments34313433for Sale of Investments34333433Increase (Decrease) in Fair Value of Investments3433in of Prior Year's Expenditures34973407	ntary and Secondary Education Act, Title I	3240		5,373,607.26		5.373,607.26
cellaneous Federal Through State32993299I Federal Through State32003200rest on Investments34313431to n Sale of Investments34323433Increase (Decrease) in Fair Value of Investments34333433Int of Prior Year's Expenditures34972000	Food Services	3269				
I Federal Through State 3200 est on Investments 3431 rest on Investments 3431 I on Sale of Investments 3432 Increase (Decrease) in Fair Value of Investments 3433 Ind of Prior Year's Expenditures 3497	laneous Federal Through State	3299				
est on Investments t on Sale of Investments Increase (Decrease) in Fair Value of Investments and of Prior Year's Expenditures	ederal Through State	3200		34,019,245.61		34,019,245.61
nents in Fair Value of Investments Expenditures						
	t on Investments	3431				
	n Sale of Investments	3432				
rior Year's Expenditures	crease (Decrease) in Fair Value of Investments	3433				
	l of Prior Year's Expenditures	3497				
	ocal	3400				
Total Revenues 3000 34,019,245.61	venues	3000		34,019,245.61		34,019,245.61

$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	200 Employee Benefits	300 Purchased Services	400 Enerøv	500	009	700	IC+ DHD I
Account Salaries Number Salaries Solo 5000 Solo 6100 Evelopment Services 6300 Services 7300 Services 7300 Services 7300 Services 8100 Services 8200 Services 9100 Onstruction 7420 Onstruction 9100	Employee Benefits	Purchased Services	Energy				-
s000 5000 bs 6100 bs 6100 bs 6100 bs 6300 bs 6300 bs 6300 bs 6300 bs 6300 bs 7100 ps 7200 ps 7300 ps			Cominan	Materials	Capital	Other	
s Development Services Services ogy onstruction services Services			OCI VICCS	and supplies	Outlay	Expenses	Totals
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Redemption of Principal							
Interest 720 71/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/							
Total Expenditures							
Excess (Deficiency) of Revenues over Expenditures							
SOURCES (USES)							
Assets	11X/11/11/11/1X/1						
Loss Recoveries 3740 ////////////////////////////////////	[] [] [] [] [] [] [] [] [] [] [] [] [] [
							-
From Capital Projects Funds							
1 otal I ransfers In	<u>IXIIIIIIIIIIIIXIII</u>						
(0)							
runds			<u> </u>				
1 otal I fansfers Out 9700		<u> </u>					
I otal Other Financing Sources (Uses)	UXUUUUUUUUXUU						
Net Change in Fund Balance							
Fund Balance, June 30, 2009 2700 2700 7////////////////////////////							

Exhibit K-4

tt Employee Purchased Estitis 21.749.986.50 8.633.026.60 1.205.000 58rvices 58rvices <t< th=""><th></th><th></th><th>100</th><th>200</th><th>300</th><th>400</th><th>500</th><th>600</th><th>100</th><th>TCL DIIN I</th></t<>			100	200	300	400	500	600	100	TCL DIIN I
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5100 41.742,300.0 600.023 600.023 600.023 600.023 600.023 600.023 600.023 600.023 600.023 600.023 600.023 600.023 600.023 600.023 600.023 600.023 600.023 600.023 600.012 6106.005.00 6106.005.00 61.05.00		2000	03 200 012 10							
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nemt Services 6300 $23.057.58$ $4.971.05$ 6400 $106.065.09$ $4,154.58$ $4.971.05$ 7100 7100 $30.600.12$ $1.34.58$ 7200 $30.600.12$ $1.3.018.39$ $1.57.53$ 7200 $30.600.12$ $1.3.018.39$ $1.57.53$ 7700 7700 $30.600.12$ $1.3.018.39$ 7700 7700 $30.600.12$ $1.3.018.39$ 7700 7700 $30.600.12$ $1.3.018.39$ 7700 7700 $30.600.12$ $1.3.018.39$ 7700 7700 $30.600.12$ $1.3.018.39$ 7700 $8.00.900$ 55.34 $1.2.5.5.34$ 710 9100 800.900 229.44 710 313.0 300.500 $35.3.47.700$ $8.876.551.68$ $1.3.05.55.54$ 9100 9100 9100 9100 9100 9100 9100 9100 9100 9100 9100 9100 9100 9100 <		6200	01.000,070	07.044,077						891,129.44
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		2891								
		2700	WIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII							

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Fund Balance, June 30, 2009 2700 V///////////////////////////////////	

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 12 District Page 67

For the Fiscal Year Ended June 30, 2009

For the Fiscal Year Ended June 30, 2009		FUND 490
	Account	
	Number	
REVENUES		
Federal Through Local	3280	
Interest on Investments	3431	4,956.94
Gain on Sale of Investments	3432	·····
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	85,872.37
Other Miscellaneous Local Sources	3495	88,336.11
Total Revenues	3000	179,165.42
EXPENDITURES		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	10,753.19
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	114,186.77
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		124,939.96
Excess (Deficiency) of Revenues Over Expenditures		54,225.46
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	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
Fransfers 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		54,225.46
Fund Balance, July 1, 2008	2800	433,502.66
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	487,728.12

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS For the Fiscal Year Ended June 30, 2009	D CHANGES IN	I FUND BALANCES - DE	BT SERVICE FUNDS			i		Exhibit K-6 DOE Page 13 District Pare 68
	Account Number	SBE/COBI Bonds (210)	Special Act Bonds (220)	Section 1011.14/1011.15 F.S. Loans (230)	Motor Vehicle Revenue Bonds (740)	District Bonds	Other Debt Service	
REVENUES CO & DS Distributed	1685			(com)	(01-2)	(057)	(067)	I otals
CO & DS Withheld for SBE/COBI Bonds	3322	13.324.984.79						02 430 422 21
Cost of Issuing SBE/COBI Bonds Interest on Undistributed CO&DS	3324							17:10/11-0/C
SBE/COBI Bond Interest	3326	3.971.52						41 140 C
Racing Commission Funds	3341							26.1/4,6
Uther Miscellaneous State Revenue Trial State Sources	3399	16 720 866 61						
	0000	15.064,825.61						13.328,956.31
District Interest and Sinking Taxes	3412					60.555.243.15		51 525 243 15
Local Sales Tax Tay Redemotions	3418							01,012,000
Tax recentprions Payments in Lieu of Taxes	3421							
Excess Fees	3423							
Interest on Investments	3431					794 886 41	1 250 240 81	CC 2C1 313 1
Gain on Sale of Investments	3432					1.0001-04	10.017.0027.1	77.171.040.1
Det Increase (Decrease) in Fair Value of Investments Cifts Crants and Remotes	3433					2,146.00		2.146.00
Miscellaneous Local Revenues	3440							
Impact Fees	3496							
Refunds of Prior Year Expenditures	3497							
Total Local Sources	3400					60.852,275.56	1.250.240.81	62.102.516.37
Total Revenues	3000	13.328,956.31				60,852,275.56	1,250,240,81	75,431,472.68
EAT EVOLUTORES (FUNCTION 9200) Redemotion of Principal	012	00 000 311 0						
Interest	720	4.590.561.61				65,595,000.00	197.077.591.87	271,447,591,87
Dues and Fees	730	10,274.07				0.001/120/1	115,843,700.69	138.261.427.33
Miscellaneous Expenses	790						0000000	10.11.10.10
Total Expenditures		13,375,835.68				83,422,165.03	313,251,292.56	410,049,293.27
EXCESS (DELICIENCY) OF REVENUES OVER EXPENDITURES OTHER FINANCINC SOURCES (TISPES)		(46,879.37)				(22.569.889.47)	(312.001.051.75)	(334,617,820.59)
Sale of Bonds	3710							
Premium on Sale of Bonds	3791							
Proceeds of Refunding Bonds/Certificates of Participation	3715						57.770.000.00	57 770 000 00
Fremium on Kerunding Bonds/Ceruficates of Participation Proceeds from Loans/Leases	3792							
Proceeds of Certificates of Participation	3750							
Premium on Certificates of Participation	3793							
Proceeds of Forward Supply Contract	3760					-		
Payments to Refunded Bond Escrow Agent (Function 9299)	760						(57,440,000,00)	(57.440.000.00)
Discounts on Sale of Bonds (Function 9299) Discounts on Refunding Bonds (Function 0200)	168							
Discounts on Certificates of Participation (Function 9299)	893							
Transfers In:								
From Capital Projects Funds	3630							
From Special Revenue Funds	3640						314,959,423.89	314,959,423.89
Interfund	3650							
From Permanent Funds From Internal Convive Eurode	3660							
From Enterprise Funds	3690							
Total Transfers In	3600						214 050 472 00	00 000 000 012
Transfers Out: (Function 9700)								40.074,400,410
To Canital Protects Bunds	910							
To Special Revenue Funds	940							
Interfund	950						-	
To Permanent Funds	960							
To Entermise Funds	970							
To current prise runus Total Transfers Out	0400							
Total Other Financing Sources (Uses)							03 207 080 212	00 207 000 315
Net Change in Fund Balances		(46,879.37)				(22.569,889.47)	3.288.372.14	(19.328 396 701
Fund Balances, July 1, 2008	2800	2.589,467.12				68,105,396,96	21,462,469,15	92,157,333,23
Aquisments to rund balances Fund Balances, June 30, 2009	2891	27 783 643 6						
	7 707 7	1 11,100,240,2				45,535,507.49	24,750,841.29	72,828,936,53
ECE 348								

						District Page 69
	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack)	Section 1011.14/1011.15 F.S. Loans	Public Ec Outl	District Bonds
REVENUES		(010)	(170)	(ncc)	(340)	(350)
Federal:						
Miscellaneous Federal Direct	3199					
MISCEllaneous Federal I hrough State	3299					
CO&DS Distributed	3321					
Interest on Undistributed CO&DS	3325					
SBE/COBI Bond Interest	3326					
Racing Commission Funds	3341					
Public Education Capital Outlay (PECO)	3391				25 048 708 00	
Classrooms First Program	3392				00000	
School Infrastructure Thrift Program	3393					
Effort Index Grant	3394					
Smart Schools Small County Assistance Program	3395					
Class Size Keduction/Capital Funds	3396					
Charter School Capital Outlay Funding	3397				13,537,018.00	
Uther Miscellaneous State Revenue	3399					
I otal State Sources	3300				38,585,726.00	
Local: District Local Capital Improvement Tax	2413					
Local Sales Tax	3418					
Tax Redemptions	3421					
Interest on Investments	3431	45,706.83		492.553.92	15 787 74	1 646 012 30
Gain on Sale of Investments	3432					00:21/01011
Net Increase (Decrease) in Fair Value of Investments	3433	(125.00)		(5,366.00)	(1.00)	34,356.00
Cifts, Grants, and Bequests	3440					
Miscellaneous Local Sources	3495					
Total Local Sources	3496	15 501 03				
Total Revenues	2000	43,301.63		48/,18/.92	15,786.74	1,681,268.30
EXPENDITURES (Function 7400)	0000	00.100.04		48/,18/.92	38,601,512.74	1,681,268.30
Library Books	610	21.00		360 783 00		20 00 1 37 1
Audio-Visual Materials (Non-consumable)	620	14.34		86.390.43		140,140.00
Buildings and Fixed Equipment	630	217,079.91		26.082.923.68	12, 292, 919,00	496.435.03
Furniture, Fixtures and Equipment	640	133,744.97		9,941,687.56	398,605.52	1.036.400.91
Motor Vehicles (Including Buses)	650					
Land	660	200.67		8,099,786.54		5.697.86
Improvements Other than Buildings	670	181.49		1,083,511.08		92,771.91
Kemodeling and Renovations	680	2,870,446.35		41,535,011.15	3,615,697.46	889,717.75
Computer Software	690	446.50		144,444.06		405.022.09
Debt Service (Function 9200) Redemntion of Princinal	015					
Interest	01/					
Dues and Fees	730			CC.040,106,1		
Miscellaneous Expenses	790					
Total Expenditures						
		× / × × × × × × × × × × × × × × × × × ×		80 736 184 05	00 100 202 21	1 100 000 0

For the Fiscal Year Ended June 30, 2009		-					V1 1 2 2 1 2 1 2 1 2 2 2 2 2 2 2 2 2 2 2
	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	ARRA Economic Stimulus Capital Projects	
REVENUES				(000)	(0/0)	(660)	1 OTAIS
Federal: Miscellaneous Federal Direct	0016						
Miscellaneous Federal Through State	3299						
State: CO&DS Distributed	1321	1 400 531 40					
Interest on Undistributed CO&DS	3325	142 837 87					1,608,534.60
SBE/COBI Bond Interest	3326						142,837.87
Racing Commission Funds	3341						
Public Education Capital Outlay (PECO)	3391						25.048.708.00
Classrooms First Program	3392						
School Infrastructure Thrift Program Fffort Index Grant	3393						
Smart Schools Small County Assistance Program	3395						
Class Size Reduction/Capital Funds	3396				3 939 690 00		3 030 600 00
Charter School Capital Outlay Funding	3397				00.000,000,00		13 537 018 00
Other Miscellaneous State Revenue	3399						00.010,/00,01
Total State Sources	3300	1,751,372.47			3,939,690.00		44,276,788.47
Local: District Local Canital Immovement Tay	2/12		90 720 320 14				
Local Sales Tax	3418		07.007,001,614				419,758,236.28
Tax Redemptions	3421						
Interest on Investments	3431	11,090.57	3,168,397.72		13,123,989,41		18 504 438 49
Gain on Sale of Investments	3432						×
Net Increase (Decrease) in Fair Value of Investments	3433	(73.00)	6,551.24		112,242.31		147,584.55
Cifts, Grants, and Bequests	3440						
Uner Miscellancous Local Sources	3495				2,303,131.63		2,303,131.63
Total Local Sources	3400	11 017 57	477 933 185 24		5,203,746.73		5,203,746.73
Total Revenues	3000	1.762.390.04			20,745,110.06		440,91/,15/.08 400 102 076 15
EXPENDITURES (Function 7400)							1.01.01.01.0
Livialy DOORS Andio-Visual Materials (Non-consumable)	010	1,1/1,44			4,275,101.21		5,818,078.56
Buildings and Fixed Equipment	070	20.022	351,810.02		800,229.49		1,229,579.54
Furniture, Fixtures and Equipment	640	10.207.04	5 241 978 72		35 540 070 84		22.202,471,505.52
Motor Vehicles (Including Buses)	650				+0.0.0.0+0.00		22,202,704.30
Land	660	3,310.86	5,874,620.99		2.376.235.27		16 359 857 19
Improvements Other than Buildings	670	25,931.68	4,423,960.09		9,030,039.44		14.656.395.69
Remodeling and Renovations	680	1,551,718.01	16,848,129.26		59,475,947.90		126.786.667.88
Computer Software	690	7,366.71	2,029,330.45		39,947,879.83		42.534.489.64
Debt Service(Function 9200) Redemention of Princinal	012						
Interest	002						
Dues and Fees	730	6.792.40	234 766 28		7 500 007 45		7 040 561 12
Miscellaneous Expenses	190				CE-700(///°5)		(1.100,040,)
Total Expenditures		1,676,757.05	73,696,674.25		434,617,415.21		621 838 519 28
Excess (Deficiency) of Revenues Over Expenditures		00 629 30	00 013 260 076				

						Elouive Lage / 1
	Account	Capital Outlay Bond Issues (COBI)	Special Act Bonds (Racetrack)	Section 1011.14/1011.15 F.S. Loans	Public Ec Outl	District Bonds
OTHER FINANCING SOURCES (USES)	Inumber	(016)	()220)	(330)	(340)	(350)
Sale of Bonds	3710					
Premium on Sale of Bonds	3791					
Proceeds of Refunding Bonds	3715					
Premium on Refunding Bonds	3792					
Proceeds from Loans/Leases	3720					
Sales of Capital Assets	3730					
Loss Recoveries	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					an a
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			175,828,413.63		
From Permanent Funds	3660					
From Internal Service Funds	3670					
From Enterprise Funds	3690					
Total Transfers In	3600			175,828,413.63		
Transfers Out: (Function 9700)						
To General Fund	910				(26,550,733.00)	
To Debt Service Funds	920			(25,216,014.84)		
To Special Revenue Funds	940					
Interfund	950			(51,720,249.00)		
To Permanent Funds	096					
To Internal Service Funds	026					
To Enterprise Funds	066					
Total Transfers Out	0026			(76,936,263.84)	(26,550,733.00)	
Total Other Financing Sources (Uses)				98,892,149.79		
Net Change in Fund Balances		(3,176,603.40)		10,143,153.66		(1.400.813.21
Fund Balances, July 1, 2008	2800	8,109,356,12		(68.046.691.34)		14 757 117 08
Adjustments to Fund Balances	2891					11,107,111,100

							District Page 72
	Account	Capital Outlay and Debt Service Funds (360)	Capital Improvement Section 1011.71(2)F.S.	Voted Capital Improvement	Other Capital Projects	ARRA Economic Other Capital Projects Stimulus Capital Projects	
OTHER FINANCING SOURCES (USES)		(222)	(617)	(000)	(060)	(665)	I otals
Sale of Bonds	3710						
Premium on Sale of Bonds	3791						
Proceeds of Refunding Bonds	3715						
Premium on Refunding Bonds	3792						
Proceeds from Loans/Leases	3720				77 117 314 00		00 110 011 00
Sales of Capital Assets	3730				00.+10,11,11		//,11/,314.00
Loss Recoveries	3740				114 668 00		114 770 00
Proceeds of Certificates of Participation	3750				210 055 000 00		114,668.00
Premium on Certificates of Participation	3793				00.000,000,010		00.000,660,016
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)	168						
Discounts on Refunding Bonds (Function 9299)	892						
Discounts on Certificates of Participation (Function 9299)	893				(1 035 007 55)		
Transfers In:					(00.100,000,1)		.00./44,004,1)
From General Fund	3610						
From Debt Service Funds	3620						
From Special Revenue Funds	3640						
Intertund	3650						175 272 112 62
From Permanent Funds	3660						0.01+,070,011
From Internal Service Funds	3670						
From Enterprise Funds	3690						
Total Transfers In	3600						175 272 112 62
Transfers Out: (Function 9700)							CO.CI+'070'C/1
To General Fund	910		(162,993,087.89)				(189 543 820 89)
To Debt Service Funds	920		(159,714,910.19)		(130.028.498.86)		(314 950 473 80
To Special Revenue Funds	940						0.071.20.01.0
Intertund	950		(29,179,611.63)		(94 928 553 00)		175 010 0C0 2L1
To Permanent Funds	960				(00:00:00+		(1/2,020,412,02
To Internal Service Funds	670						
To Enterprise Funds	066						
Total Transfers Out	9700		(351,887,609.71)		(224 957 051 86)		11 027 126 0091
Total Other Financing Sources (Uses)			(351,887,609.71)		160 393 937 59		(14,000,100,100)
Net Change in Fund Balances		85,632.99	(2,651,098.72)		(749 540 687 54)		(117,132,200,33)
Fund Balances, July 1, 2008	2800	1.533.997.76	172.506.695.28		670 010 470 78		012 000 200 40
Adjustments to Fund Balances	2891				07.011,017,010		015,022,387.42
Ed Balance 1							

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND For the Fiscal Year Ended June 30, 2009

Exhibit K-8 DOE Page 18 District Page 73

For the Fiscal Year Ended June 30, 2009		FUND 00
	Account	
	Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
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	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Debt Service: (Function 9200)		
Retirement of Principal	710	
Interest	720	
Total Expenditures		
Excess (Deficiency) of Revenues Over Expenditures		
OTHER FINANCING SOURCES (USES)		
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	· · ·
Fransfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
Fotal Other Financing Sources (Uses)		
Net Change in Fund Balance		
Fund Balance, July 1, 2008	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2009	CHANGES I	N FUND NET ASSETS	- ENTERPRISE FUNI	SO					Exhibit K-9 DOE Page 19
		Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance			
	Account	Consortium (913)	Consortium	Consortium	Consortium	Consortium	Other	Other	
OPERATING REVENUES				(617)	(476)	(CTZ)	(176)	(776)	Totals
Charges for Sales	3481								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
OF EAST MAGE AFEINSES (FUNCTION 9900) Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services Matarials and Sumiliae	400								
Pranciais and Supplies	0009								
Other Expenses	200								
Depreciation	780								
Total Operating Expenses									
Operating Income (Loss)									
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Microllansons Local Second	3440								
Intisectionicous Local Sources	2440								0.00
Gain on Disnosition of Assets	3780								
Interest Expense (Function 9900)	720								
Miscellaneous Expense (Function 9900)	790								
Loss on Disposition of Assets (Function 9900)	810								
Total Nonoperating Revenues (Expenses)									
Income (Loss) Before Operating Transfers									
Transfers In: Error Concord Errord	0176								
From Debt Service Funds	0100								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund	3650								
From Pernanent Funds	3660								
From Internal Service Funds	3670								
I otal Transfers In	3600								
I ransfers Out: (Function 9700) To Gamma Evend	0.0								
To Deht Service Funds	016								
To Dout Service 1 unus To Canital Projecte Bunde	070				-				
To Special Revenue Funds	050								
Interfund	050	-							
To Permanent Funds	090								
To Internal Service Funds	970								
Total Transfers Out	9700								
Change in Net Assets									
Net Assets, July 1, 2008	2880								
Adjustments to Net Assets	2896								
Net Assets, June 30, 2009	2780								
•							1		

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2009	CHANGES IN	FUND NET ASSETS	- INTERNAL SERVIC	E FUNDS					Exhibit K-10 DOE Page 20 District Page 75
	Account	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Consortium Programs	Other Internal Service	8
OPERATING REVENUES	INUITIDET	(11)	(/12)	(713)	(714)	(715)	(131)	(16L)	Totals
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
OPERATING EXPENSES (Function 9900)	00-								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700								
Total On the Free Providence of the Providence o	780								
1 otal Operating Expenses									
INUNUFERATING REVENUES (EXPENSES)									
nucces on necessaria	3431								
	3432								
Cite Contraction Descretes in Fair Value of Investments	3433								
Utits, Orants and Bequests	3440								
Miscellaticous Local Sources	3495								00.0
Loss Recoveries Gain on Diamonition of Access	3/40								
	3/80								
Minollanonia Evening (Function 9900)	720								
I oss on Disnosition of Assets (Function 9000)	06/						-		
Total Nonoperating Revenues (Expenses)	010								
Income (Loss) Before Operating Transfers									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund	3650								
From Permanent 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								
10 Special Kevenue Funds	940								
	950								
To Permanent Funds	960					-			
10 Enterprise Funds	066								
I otal Transfers Out	9700								
Change in Net Assets									
Net Assets, July 1, 2008	2880								
Adjustments to Net Assets	2896								
Net Assets, June 30, 2009	2780								

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES June 30, 2009

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

					ruin oyi
	Account	Balance	Additions	Deductions	Balance
	Number	July 1, 2008			June 30, 2009
ASSETS					
Cash	1110	5,318,621.66	83,333,601.05	84,150,930.27	4,501,292.44
Investments	1160	17,511,539.82	3,630,106.57	8.122.673.44	13.018.972.95
Accounts Receivable, Net	1130				
Interest Receivable	1170	170.577.22	46.953.88	170.577.22	46 953 88
Due From Other Funds:					00.00.00
Budgetary Funds	1141	294,328.64	124,827.83	294.328.64	124.827.83
Inventory	1150				
Due from Other Agencies	1220				
Total Assets		23,295,067.34	87,135,489.33	92,738,509.57	17.692.047.10
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120	65,277.11	86,540.06	65.277.11	86.540.06
Due to Budgetary Funds	2161	8,768,941.37	4,995,908.79	8.768.941.37	4 995 908 79
Due to Other Agencies	2230				
Internal Accounts Payable	2290	14,460,848.86	82,053,040.48	83,904,291.09	12.609.598.25
Total Liabilities		23,295,067,34	87 135 480 33	23 738 500 57	17 602 017 10
		·	01:101:001:00	10.000,001,20	11,072,041.10
SCHEDULE OF LONG-TERM LIABILITIES				District Page 77	
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June 30, 2009				Fund 601	
		Governmental	Business-type		
		Activities	Activities		
	Account	Total Balance	Total Balance		
	Number	June 30, 2009 [1]	June 30, 2009 [1]	Total	
Notes Payable	2310				
Obligations Under Capital Leases	2315	188,670,145.66		188.670.145.66	
Bonds Payable	2320	411,776,508.86		411.776.508.86	
Liability for Compensated Absences	2330	271,899,255.29		271.899.255.29	
Certificates of Participation Payable	2340	2,826,183,398.63		2.826,183,398.63	
Estimated Liability for Long-term Claims	2350	102,081,949.49		102,081,949,49	
Other Post-employment Benefits Obligation	2360	25,962,305.00		25,962,305.00	
Estimated PECO Advance Payable	2370				
Other Long-term Liabilities	2380				
Total Long-term Liabilities		3,826,573,562.93		3,826,573,562.93	

[1] Include total current and noncurrent liability balances at June 30, 2009.

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DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY

Exhibit K-12 DOE Page 22

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY SCHEDULE OF STATE CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fiscal Year Ended June 30, 2009

Exhibit K-13 DOE Page 23

For the Fiscal Year Ended June 30, 2009	-							District Page 78
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues	Expenditures	Flexibility [3]	Balance June 30, 2009	le 30, 2009
(Revenue Number) [Footnote]	Number	June 30, 2008	To DOE	2008-09	2008-09	2008-09	Encumbered	Unencumbered
Class Size Reduction/Operating Funds (3355)	94740			361,341,755.00	361,341,755.00			
Class Size Reduction/Capital Funds (3396)	91050	18,071,345.38		3,939,690.00	22,011,035.38			
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	4,435,364.03		13,440,286.00	2,255,000.26	15,619,308.77	1,341.00	
Excellent Teaching (3363)	90570			6,348,594.80	6,348,594.80			
Florida Teacher Lead Program (3334)	97580	12,543.23		4,789,615.00	4,763,398.50			38,759.73
Instructional Materials (3336) [1]	90880			30,459,725.00	19,916,726.23	10,318,238.28	224,585.49	175.00
Library Media (3336) [1]	90881	561,031.52		1,815,788.00	851,075.34	1,525,654.34	0.84	89.00
Preschool Projects (3372)	97950	1,170.00			1,170.00			
Public School Technology (3375)	90320							
Safe Schools (FEFP Earmark) [2]	90803			10,638,672.00	10,638,672.00			
Salary Bonus Outstanding Teachers in D and F Schools	94030							
School Recognition Funds (3361)	92040			20,866,216.00	20,864,880.41		1,335.59	
Supplemental Academic Instruction (FEFP Earmark)	91280			125,973,811.00	125,973,811.00			
Teacher Recruitment and Retention (3362)	93460							
Teacher Training (3376)	91290							
Pupil Transportation (3354)	90830			25,834,700.00	25,834,700.00			
Voluntary Prekindergarten - School Year Program (3371)	96440			12,547,411.79	12,547,411.79			
Voluntary Prekindergarten - Summer Program (3371)	96441			48,205.10	48,205.10			

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." Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction. 3 5 E

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DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2009						Exhibit K-14 DOE Page 24 District Page 79
	Sub-	General	Special Revenue Fund	Special Revenue Fund	Special Revenue Fund	G
	Object	Fund	Food Service (410)	Other (420)	ARRA (430)	Total
ENERGY EXPENDITURES:						
Natural Gas	410	320,713.12	449,208.32			769 971 44
Bottled Gas	420	258,189.82	280,755.20			538 945 07
Electricity	430	70,659,296.62	4,772,838.40	20,167.20		75 452 302 22
Heating Oil	440	118,674.36	112,302.08			230.976.44
Total		71,356,873.92	5,615,104.00	20,167.20		76.992.145.12
ENERGY EXPENDITURES FOR PUPIL						
TRANSPORTATION:						
Casoline	450	65,371.72				CL 112 59
Diesel	460	7,593,273.81				7 503 773 81
Oil & Grease	540	206,600.91				2016 600 91
Total		7,865,246.44				7.865.246.44
	Sub- Obiect	General	Special Revenue Fund	Special Revenue Fund	Capital Projects	
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:		nin t	OILEI (+20)	AKKA (430)	Funds	Total
Buses	651					
EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS: Audio Vienol Measurals	Ę					
ALULIO Y ISUAL MAULIAIS	170	32,302.76	63,276.12			98,578.88
	Sub-	General	Special Revenue Fund	Special Revenue Fund	Special Revenue Fund	
	Object	Fund	Food Service (410)	Other (420)	ARRA (430)	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311					
Subrecipient awards greater than \$25,000	312					

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Subrecipient awards greater than \$25,000

Subrecipient awards up to \$25,000

391 392

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended line 30–2009	NDITURE	S			DOE Page 25
	Sub-	General	Special Revenue Fund	Special Revenue Fund	DISUTICI L'AGE 80
	Object	Fund	Other (420)	ARRA (430)	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	711,780,954.16	52,707,806.54	3,228,724.46	767.717.485.16
Basic Programs 101, 102, and 103 (Function 5100)	140				
Basic Programs 101, 102, and 103 (Function 5100)	750	18,010,503.95	634,253.51	70,639.10	18,715,396.56
Total Basic Program Salaries		729,791,458.11	53,342,060.05	3,299,363.56	786,432,881.72
Other Programs 130 (ESOL) (Function 5100)	120	57,324,402.17			57.324.402.17
Other Programs 130 (ESOL) (Function 5100)	140				
Other Programs 130 (ESOL) (Function 5100)	750	55,040.00			55.040.00
Total Other Program Salaries		57,379,442.17			57,379,442.17
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	167,046,335.77	4,262,456.42	17,130,473.57	188.439.265.76
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	2,567,109.57	475,679.91	141.03	3,042,930.51
Total ESE Program Salaries		169,613,445.34	4,738,136.33	17,130,614.60	191,482,196.27
Career Program 300 (Function 5300)	120	37,784,641.76	93,499.20		37.878.140.96
Career Program 300 (Function 5300)	140				
Career Program 300 (Function 5300)	750	448,091.72	822.00		448,913.72
Total Career Program Salaries		38,232,733.48	94,321.20		38,327,054.68

	Sub-	General	Special Revenue Fund	Special Revenue Fund Special Revenue Fund	
Textbooks (used for classroom instruction)	Object	Fund	Other (420)	ARRA (430)	Total
Textbooks (Function 5000)	520	19,983,689.61	4,167,275.18		24,150,964.79

ESE 348

CATEGORICAL FLEXIBLE SPENDING - Account GENERAL FUND: Number StepenDITURES Instruction:	Safe Schools						District Page 81 Fund 100
		Pupil Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materiale	Instructional Materials	
Instruction:				Gillinnaat	CIDI MIRIA		I Utals
Basic Instruction 5100				15 619 308 77	90 318 038 08	15 433 353 1	
Exceptional Instruction 5200				11.000-(110-0-1	10,010,4010,01	+0.+00,070,1	403,403,401.3
Career Instruction 5300							
Adult Instruction 5400							
Prekindergarten 5500							
Other Instruction 5900							
Total Flexible Spending Instructional Expenditures 5000				15,619,308.77	10,318,238.28	1,525,654.34	27,463,201.39

Exhibit K-14

LIFELONG LEARNING:	
(Lifelong Learning Expenditures are used in federal reporting)	Amount
Expenditures:	
General Fund	1,766,019.78
Special Revenue Fund	
Total:	1,766,019.78

MEDICAID EXPENDITURE REPORT	Unexpended	Earnings	Expenditures	Unexpended
Medicaid Expenditures are used in federal reporting	July 1, 2008	2008-2009	2008-2009	June 30, 2009
Earnings, Expenditures, and Carryforward Amounts:	1,850,474.53	15,316,600.10	16,902,578.40	264.496.23
Expenditure Program or Activity:				· · · · · · · · · · · · · · · · · · ·
Exceptional Student Education				1.692.097.10
Other: Please limit explanation to 100 characters.				
Instructional Support				15,210,481.30

SCHOOL PROGRAM COST REPORT

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EW030 INITIAL-002-09

PC-3/4 REPORT

* POST *

FUND- 1 SCHL- 0000 INITIAL

				DIRECT							
PROGRAM			PURCHASED		OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
		BENEFITS				OUTLAY		INDIRECT	COST	INDIRECT	TOTAL
K-3 BASIC 101	214994213	68930840	184361	6136936	417283	273740	290937376	142780338	122717715	22205554	457423270
	238480926		516785	9582149	457278	428725		164905947	490832896		515287189
9-12 BASIC 103	154529029	49544663	617504	6057568	408297	421966	211579029	108120070	319699099	15037006	334736106
BASIC EDUCATION	608004169	194936588	1318651	21776654	1282859	1124432	828443355	415806356	1244249711	63196853	1307446565
ESOL STUDENTS 130	112876145	36190032	107848	3506170	201326	168069	153049592	69596343	222645936	11310497	233956433
ESOL STUDENTS	112876145	36190032	107848	3506170	201326	168069	153049592	69596343	222645936	11310497	233956433
K-3 BASIC WITH 111	83320549	26714003	3142403	2085858	143037	104465	115510318	49945553	165455871	8321335	173777207
4-8 BASIC WITH 112			4265316	4488763	209572		168796744				
9-12 BASIC WIT 113			2917502	3073999	225957			53132659			
											168739092
ESE MATRIX LEV 254			1111983	669132	43191	36039		15264048	51756800		54055171
ESE MATRIX LEV 255	5277329	1692003	223934	90260	7875	8085	7299487	2709805	10009293	434350	10443643
EXCEPTIONAL CHI	312611631	100228691	11661140	10408015	629634	613254	436152368	200096097	636248466	30357504	666605970
VOCATIONAL 6-1 300	27581644	8843149	33864	857479	59422	52075	37427635	17142759	54570395	2289719	56860114
7 - 12 JOB PREP	27581644	8843149	33864	857479	59422	52075	37427635	17142759	54570395	2289719	56860114
CONTINUING WOR 341	20217	6481	3459	90	56	15	30320	42401	72721	3717	76439
CONTINUING WORK	20217	6481	3459	90	56	15	30320	42401	. 72721	3717	76439
AGRISCIENCE AN 351	36507	11705	968	174	97	37	49490	61735	111225	6371	117597
BUSINESS EDUCA 352	1493145	478730	34818	31547	2090	627	2040959	1377189	3418149	139324	3557474
FAMILY AND CON 353	569916	182725	9945	1985	999	303	765876	777443	1543319	65700	1609019
HEALTH SCIENCE 354	3456386	1108178	511887	8450	4661	1348	5090912	4825387	9916299	304399	10220698
INDUSTRIAL 355	6776427	2172640	806351	41276	9375	2614	9808685	9574812	19383497	616663	20000161
MARKETING (DIS 356	119388	38277	1954	373	196	53	160244	124853	285097	12850	297948
PUBLIC SERVICE 357	18806	6029	706	131	71	19	25765	32049	57814	4648	62463
OTHER CTE 359	54496	17472	1195	242	120	38	73565	76964	150530	8025	158556
POST SECONDARY	12525074	4015759	1367829	84181	17612	5041	18015499	16850435	34865935	1157984	36023920
HEALTH SCIENCE 364											
APPLIED TECHNIC											
CLASSROOM INST 371 ON THE JOB TRA 372	2593	831	84	18	8	2	3538	8394	11932	554	12487
·											
APPRENTICESHIP	2593	831	84	18	8	2	3538	8394	11932	554	12487
LITERACY/ADULT 401	4352581	1395532	172992	21571	11556	3447	5957680	7260869	13218550	781346	13999896
ADULT HIGH SCH 402	5644883	1809873	160672	29419	16174	4877	7665900	9111514	16777415	1141395	17918810
GED PREPARATOR 403	381803	122414		1726		280					
			10151		952		517329	589359	1106689	65147	1171836
ESOL 404	8252071	2645793	277417	48888	27679	8103		15587484	26847439	1808008	28655447
VOCATIONAL PRE 405	696193	223214	32474	1861	1051	309	955105	934607	1889712	71705	1961417
OTHER ADULT GE 409	1976105	633576	56403	13647	5678	2108	2687519	2866745	5554265	374630	5928895
ADULT GENERAL E	21303639	6830404	710111	117114	63093	19126	29043490	36350581	65394071	4242233	69636305

SCHEDULE 3

SCHOOL PROGRAM COST REPORT

EXHIBIT K-15 DOE Page 27a District Page 82a

PC-3/4 REPORT

* POST *

FUND- 1

SCHL- 0000 INITIAL

PROGRAM CATEGORY NBR SALARIES	PURCHASED MATERIAL OTHER BENEFITS SERVICES SUPPLIES EXPENSES		HOOL SCHOOL DISTRICT IRECT COST INDIRECT TOTAL
TOTAL FOR FEFP 1094925116 35	i1051940 15202988 36749724 2254015	5 1982017 1502165802 7558	93368 2258059171 112559065 2370618237
FOOD SERVICE TRANSPORTATION	$E_{\rm eff}$, $e_{\rm eff}$	766	386 93412 3813718
DISTRICT INDIRECT COSTS ARE	E FUNCTIONALLY DISTRIBUTED AS REPORTED	D BELOW.	
6200 INSTRUCTIONAL MEDIA 6300 INSTR & CURR DEVLPMNT	8779934 7100 BOARD OF EDUCATION 1311653 7200 GENERAL ADMINISTRATIC 14689459 7400 FACILITIES ACQ-CONSTR 1610714 7500 FISCAL SERVICES	9038271 7900 OPERATION 8 8100 MAINTENAN	OF PLANT 14774190 CE OF PLANT 29327303 CH. SERVICES 1032653
RECREAT & NON-P	RECONCILIATION TO ANNUAL FINANC GM COMMUNITY DEBT FEDERAL	IAL REPORT CHARTER TOTAL	AFR ROUNDING /
ENRICHMNT OTHER CAPIT	AL SERVICE SERVICE INDIRECT	SCHOOLS REPORTED	TOTAL DIFFERENCE
22212526 268	15 33466535 4170864	166190356 2677192851 20	677192952 100

SCHOOL PROGRAM COST REPORT

EXHIBIT K-15 DOE Page 27b District Page 82b

EW030 INITIAL-002-09

* POST *

PC-3/4 REPORT

FUND- 4 SCHL- 0000 INITIAL

PROGRAM	-		PURCHASED	MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY NBR	SALARIES	BENEFITS	SERVICES	SUPPLIES	EXPENSES	OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
K-3 BASIC 101	26819518	8674419	5420552	2423500	870963	1838205	46047160	13159606	59206766	2268403	61475169
4-8 BASIC 102	14369792	4808886	5524731	2353843	897193	1886684	29841131	17245141	47086272	2374742	49461015
9-12 BASIC 103	16503222	5068064	3824183	1341417	554463	1117359	28408710	13578985	41987696	1484188	43471885
9-12 BASIC 105	10303222	1008004	1024101	1241411	224402	111/339	20400/10	122/0202	4196/090	T404100	434/1003
		10551350	14860468	<1100C0			104000000	42002022	1 400 00 00 00 0	~~~~~~	
BASIC EDUCATION	57692532	18551370	14769467	6118762	2322620	4842249	104297002	43983733	148280735	6127335	154408071
ESOL STUDENTS 130	5056446	1681958	2554083	1134484	414942	878218	11720134	6613255	18333390	1078718	19412108
ESOL STUDENTS	5056446	1681958	2554083	1134484	414942	878218	11720134	6613255	18333390	1078718	19412108
K-3 BASIC WITH 111	7342541	2997972	2378152	536878	49163	725860	14030568	5295611	19326180	171248	19497429
4-8 BASIC WITH 112	10331536	4204765	3110826	762120	102998	1073602	19585850	8197509	27783360	335616	28118976
9-12 BASIC WIT 113	9863641	3891804	2316439	488152	107080	694615	17361733	8276310	25638044	338706	25976750
ESE MATRIX LEV 254	4045683	1733662	950900	138727	8863	184425	7062262	4214860	11277122	36657	11313780
ESE MATRIX LEV 255	773735	334361	211017	33264	1329	42049	1395758	911728	2307486	6118	2313605
EXCEPTIONAL CHI	32357138	13162565	8967336	1959143	269436	2720552	59436173	26896021	86332194	888348	87220542
VOCATIONAL 6-1 300	683749	224181	242296	72287	11592	59362	1293469	1030623	2324093	39703	2363796
									2021000	55705	2303790
7 - 12 JOB PREP	683749	224181	242296	72287	11592	59362	1293469	1030623	2324093	39703	2363796
/ - 12 00B FREF	005/49	224101	242290	/220/	11392	55502	1253405	1030023	2324093	39703	2303/90
	0504	<i>coc</i>	200	1000	1000		6 F 4 F				
CONTINUING WOR 341	2594	696	208	1226	1288	530	6545	3894	10439	270	10710
CONTINUING WORK	2594	696	208	1226	1288	530	6545	3894	10439	270	10710
AGRISCIENCE AN 351	1751	617	269	408		838	3884	2571	6456	31	6488
BUSINESS EDUCA 352	103088	26941	9231	59290	53052	24162	275767	168393	444161	12493	456654
FAMILY AND CON 353	26194	8134	3080	8903	4040	9524	59878	74638	134516	1509	136026
HEALTH SCIENCE 354	124392	33947	14938	37754	54357	42688	308077	366226	674304	12661	686965
INDUSTRIAL 355	269948	70661	51407	66575	17337	62438	538368	590856			
					11331				1129224	7168	1136393
MARKETING (DIS 356	3511	1237	564	951		1788	8052	16968	25021	129	25151
PUBLIC SERVICE 357	3863	966	230	739	402	644	6848	8707	15555	160	15716
OTHER CTE 359	7062	1796	428	4887	5897	1257	21329	3918	25247	359	25607
POST SECONDARY	539812	144303	80150	179510	135087	143343	1222206	1232281	2454487	34515	2489003
HEALTH SCIENCE 364											
APPLIED TECHNIC											
THE PERSONNEL											
OLAGODON THEF 321	6.7	18	24	36		72	205	71 6	000	-	
CLASSROOM INST 371	53	18	44	35		12	205	716	922	6	929
ON THE JOB TRA 372											
APPRENTICESHIP	53	18	24	35		72	205	716	922	6	929
LITERACY/ADULT 401	913818	300339	44224	145653	120462	118965	1643464	159139	1802603	35221	1837824
ADULT HIGH SCH 402	325110	113541	44982	84836	21583	140996	731050	22648	753699	7238	760937
GED PREPARATOR 403	34244	11958	2721	5982	2305	8506	.65718	2266	67985	718	68703
ESOL 404	3615199	909959	119613	777383	645571	319703					
							6387431	703424	7090855	161556	7252412
VOCATIONAL PRE 405	14762	4890	3060	9682	6453	9370	48219	5810	54030	1892	55922
OTHER ADULT GE 409	142411	44057	17447	61254	34697	52442	352311	32802	385113	9712	394826
ADULT GENERAL E	5045547	1384746	232050	1084792	831074	649985	9228196	926092	10154288	216339	10370627

SCHEDULE 3					SCH	IOOL PROGRAM	I COST REPOR	Т				EXHIBIT DOE Page District Page	e 27c
EW030 INITIAL-00	02-09		*	POST *		PC-3/4 R	EPORT			08/28	3/09 13:41	PAGE-	409
FUND- 4 SCHL- 0000 INITI	IAL												
PROGRAM CATEGORY N			I	PURCHASED SERVICES	MATERIA		CAPITAL OUTLAY	TOTAL DIRECT	SCHOOL INDIRECT	SCHOOL COST	DISTRICT INDIRECT	тот	TAL
TOTAL FOR FEFP	101377	7875 351	49840 2	26845619	10550243	1 3986041	9294315	187203934	80686618	267890552	8385237	2762757	90
FOOD SERVICE TRANSPORTATION			131448844 4168094		4425376								
DISTRICT IND	DIRECT COS	STS ARE F	UNCTION	ALLY DIST	RIBUTED A	AS REPORTED	BELOW.						
6100 PUPIL F						DUCATION					49742		
6200 INSTRUC 6300 INSTR &			310054 2908528			ACQ-CONSTR		7900 OPERA 8100 MAINT			2		
6400 INSTR S	TAFF TRAI	INING	3001795	7500 FI	SCAL SERV	/ICES	117483	8200 ADMIN 6500 INSTR			1		
					ON TO ANN	UAL FINANCI	AL REPORT-						
RECREAT & ENRICHMNT	OTHER	NON-PGM CAPITAL			DEBT ERVICE	FEDERAL INDIRECT	CHARTER SCHOOLS	TOTAL REPORTED		R ROUNDING AL DIFFEREN			
12	2516022	16969)412		9113991	6306641	445612141	445612	099	42-		

SCHOOL PROGRAM COST REPORT

EW030 INITIAL-002-09

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FUND- 6 SCHL- 0000 INITIAL

			DIRECT							
PROGRAM	-		PURCHASED MATERIAL	OTHER	CAPITAL	TOTAL	SCHOOL	SCHOOL	DISTRICT	
CATEGORY NBR	SALARIES	BENEFITS	SERVICES SUPPLIES		OUTLAY	DIRECT	INDIRECT	COST	INDIRECT	TOTAL
							11011001	0001	INDIALCI	IOIAL
K-3 BASIC 101	8946065	3558188				12504254	639228	13143482		13143482
4-8 BASIC 102	4142659	1647541				5790201	199423	5989624		5989624
9-12 BASIC 103	5722308	2275856				7998164	139972	8138137		
		10.0000				100104	133372	0130131		8138137
BASIC EDUCATION	18811033	7481587				26292621	978624	27271245		22221245
						20292021	970024	2/2/1245		27271245
ESOL STUDENTS 130	273228	108685				381914	12025	393939		393939
						201214	12025	222222		222222
ESOL STUDENTS	273228	108685				381914	12025	393939		393939
						301911	12025	555555		222222
K-3 BASIC WITH 111	408154	162301	367249			937705	13327	951032		951032
4-8 BASIC WITH 112	581086	231072	1183			813342	20113	833455		833455
9-12 BASIC WIT 113	348088	138496	112715			599300	3962	603262		603262
ESE MATRIX LEV 254	881026	350336	586869			1818232	41730	1859963		1859963
ESE MATRIX LEV 255	358333	142489	136981			637805	18290	656095		
	000000	212102	230904			037803	10290	020092		656095
EXCEPTIONAL CHI	2576689	1024696	1204999			4806385	97425	4903811		4903811
						4000303	21443	4903011		49030TT
VOCATIONAL 6-1 300	2226	885				3112	21	3134		3134
						5112	21	7774		2734
7 - 12 JOB PREP	2226	885				3112	21	3134		3134
						•===		5154		7774
AGRISCIENCE AN 351	28	11				39	16	55		55
BUSINESS EDUCA 352	4	1				6	2	8		8
						-	-	5		0
POST SECONDARY	32	12				45	19	64		64
						_ •				01
TOTAL FOR FEFP	21663210	8615868	1204999			31484079	1088115	32572194		32572194
										545/8194

FOOD SERVICE

TRANSPORTATION

DISTRICT INDIRECT COSTS ARE FUNCTIONALLY DISTRIBUTED AS REPORTED BELOW.

* POST *

6100 PUPIL PERSONNEL	7100 BOARD OF EDUCATION	7700 CENTRAL SERVICES
6200 INSTRUCTIONAL MEDIA	7200 GENERAL ADMINISTRATIO	7900 OPERATION OF PLANT
6300 INSTR & CURR DEVLPMNT	7400 FACILITIES ACQ-CONSTR	8100 MAINTENANCE OF PLANT
6400 INSTR STAFF TRAINING	7500 FISCAL SERVICES	8200 ADMIN. TECH. SERVICES
	•	6500 INSTR. TECH. SERVICES

RECREAT & ENRICHMNT	OTHER	NON-PGM CAPITAL	COMMUNITY SERVICE	ATION TO AI DEBT SERVICE	NNUAL FINANC FEDERAL INDIRECT	IAL REPORT- CHARTER SCHOOLS	TOTAL REPORTED	AFR ROUN TOTAL DIFF	DING /
	103937		1039		1342086		34019256	34019246	10-

SCHEDULE 4

SCHOOL PROGRAM COST REPORT

EXHIBIT K-16 DOE Page 28 District Page 83

EW031 INITIAL-003-09

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

08/29/09 13:17 PAGE- 1

SCHL- 0000 INITIAL

	PROGRAM		TOTAL DIRECT	TOTAL SCHOOL	TOTAL PROGRAM	%OF REVENUE. DIR SCL TOT	FEFP TOTAL ADJUSTED PER	FTE TO
NBR		FTE	COSTS	COSTS	COSTS	CST CST CST	REVENUE FTE	STAFF
101	K-3 BASIC	64,884.37	290,936,694	433,715,948	457,420,299	97 144 152	301,035,257 7,050	13.88
102	4-8 BASIC	83,525.93	325,925,965	490,830,344	515,282,870	90 135 142	364,027,867 6,169	17.34
	9-12 BASIC	57,997.98	211,578,704	319,698,263	334,734,691	77 116 İ22	274,627,361 5,771	19.50
	BASIC EDUCATION	206,408.28	828,441,363	1,244,244,555	1,307,437,860	88 132 139	939,690,485 6,334	16.56
130	ESOL STUDENTS	29,707.53	153,048,575	222,643,222	233,951,881	107 156 164	143,053,557 7,875	13.34
	ESOL STUDENTS	29,707.53	153,048,575	222,643,222	233,951,881	107 156 164	143,053,557 7,875	13.34
111	K-3 BASIC WITH	16,237.89	115,509,081	165,453,514	173,773,620	109 156 163	106,373,406 10,702	9.91
	4-8 BASIC WITH	30,073.22	168,795,005	247,837,445	259,585,766	91 133 140	185,949,843 8,632	13.00
	9-12 BASIC WITH	21,685.45	108,052,482	161,184,608	168,737,381	77 114 120	141,037,112 7,781	14.58
	ESE MATRIX LEVE	2,677.05	36,491,523	51,754,467	54,051,603	154 219 229	23,630,435 20,191	5.91
	ESE MATRIX LEVE	337.23	7,298,936	10,008,243	10,442,018	183 251 262	3,990,728 30,964	3.94
	EXCEPTIONAL CHI	71,010.84	436,147,027	636,238,277	666,590,388	95 138 145	460,981,524 9,387	11.88
300	VOCATIONAL 6-12	9,337.50	37,427,436	54,569,880	56,859,251	85 124 129	43,999,492 6,089	21.10
	7 - 12 JOB PREP	9,337.50	37,427,436	54,569,880	56,859,251	85 124 129	43,999,492 6,089	21.10
341	CONTINUING WORK		30,293	72,669	76,355		*	
	CONTINUING WORK		30,293	72,669	76,355			
351	AGRISCIENCE AND		49,482	111,206	117,567		*	
352	BUSINESS EDUCAT		2,040,878	3,417,991	3,557,232		*	
	FAMILY AND CONS		765,817	1,543,196	1,608,823		*	
	HEALTH SCIENCE		5,090,872	9,916,212	10,220,561		*	
	INDUSTRIAL		9,808,620	19,383,356	19,999,936		*	
	MARKETING (DIST		160,231	285,069	297,904		*	
	PUBLIC SERVICE		25,750	57,785	62,416		*	
	OTHER CTE		73,541	150,481	158,483		*	
	POST SECONDARY		18,015,191	34,865,296	36,022,922			
	CLASSROOM INSTR ON THE JOB TRAI		3,534	11,924	12,473		*	
	APPRENTICESHIP		3,534	11,924	12,473			
401	LITERACY/ADULT		5 957 507	13 319 346	12 000 507		*	
			5,957,583	13,218,346	13,999,587		-	
	ADULT HIGH SCHO		7,665,820	16,777,248	17,918,539		- -	
	GED PREPARATORY		517,248	1,106,524	1,171,569		*	
	ESOL		11,259,866	26,847,252	28,655,146		*	
	VOCATIONAL PREP		955,056	1,889,618	1,961,267		*	
409	OTHER ADULT GEN		2,687,439	5,554,093	5,928,619		*	
	ADULT GENERAL E		29,043,012	65,393,081	69,634,727			

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316,464.15 1,502,156,431 2,258,038,904 2,370,585,857 95 142 149 1,587,725,058 7,490 14.29

DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY

SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES For the Period Ended June 30, 2009

Exhibit K-17 DOE Page 29 District Page 84

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 Agriculture:				
Indirect:				
Florida Department of Agriculture and Consumer Services:	10 550			•
Food Donation	10.550	None	\$ 5,921,053.93	\$-
Florida Department of Education:				
Child Nutrition Cluster:	10.553	004	47 000 004 40	
School Breakfast Program	10.553	321	17,683,904.49	
National School Lunch Program		300 None	71,195,171.11	
After School Snack Program Summer Food Service Program for Children	10.555 10.559	None 323-325	1,677,708.18	
Summer Food Service Program for Children	10.559	323-325	914,165.93	
Total Child Nutrition Cluster			91,470,949.71	
Florida Department of Health:				
Child and Adult Care Food Program	10.558	None	111 422 02	
	10.006	NONE	111,432.93	
Total Indirect			97,503,436.57	
Total United States Department of Agriculture			97,503,436.57	
Jnited States Department of Justice:				
Gang Resistance Education & Training	16.737	None	133,341.87	
Total Direct			133,341.87	
Total United States Department of Justice			133,341.87	
Inited States Department of Labor: Direct:				
Employment and Training Administration				
Youth Offender Registered Apprenticeship	17.261	None	1,050,536.98	
Indirect:				
WIA Youth Activities	17.259	None	559,980.04	
Total United States Department of Labor			1,610,517.02	

SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES For the Period Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures	Amount Provided to Subrecipients
National Aeronautics and Space Administration				
Direct: NASA Explorers School Program	43.001	None	\$ 1,813.79	\$ -
Indirect:				
Science, Engineering, Mathematics & Aerospace Agency				
Aerospace Academy	None	NAS-0213-MDC	120,792.54	
Total National Aeronautics and Space Administration			122,606.33	
lational Science Foundation: Indirect:				
University of Miami Promoting Science Among English Language Learners	47.076	ESI-0353331	101,476.47	
Total National Science Foundation			101,476.47	
Inited States Department of Homeland Security Indirect:				
Department of Community Affairs	07 000	Nama	0.040.50	
Hazard Mitigation Grant	97.039	None	2,946.52	
Homeland Security Grant Program	97.067	532	81,578.38	
Total United States Department of Homeland Security			84,524.90	
Inited States Department of Education: Direct:				
Student Financial Aid Cluster Federal Supplemental Educational Opportunity Grants	84.007	None	105,130.16	
Federal Pell Grant Program	84.063	None	2,963,611.18	
Total Student Financial Aid Cluster			3,068,741.34	
Impact Aid	84.041	None	8,873.64	
Magnet Schools Assistance	84.165	None	4,349,610.03	
Emergency Response And Crisis Management Discretionary Grant	84.184E	None	28,073.90	
Safe Schools - Healthy Students Initiative	84.184L	None	924,639.24	
Fund for the Improvement of Education	84.215	None	8,060,791.50	
Foreign Language Assistance	84.293	None	287,766.35	
Transition to Teaching Program	84.350	None	375,782.81	
Arts in Education	84.351	None	139,014.06	
Voluntary Public School Choice - I Choose II	84.361	None	2,955,182.35	32,200.00
School Leadership	84.363	None	9,424.37	
Teacher Incentive Program - Project Rise	84.374	None	3,394,891.53	
Total Direct			23,602,791.12	32,200.00

SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES For the Period Ended June 30, 2009

ederal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures	Amount Provided to Subrecipients
Indirect:				
Florida Department of Education:				
Special Education Cluster:				
Special Education - Grants to States	84.027	262, 263	\$ 72,167,850.53	\$-
Special Education - Preschool Grants	84.173	266, 267	1,466,705.24	
Total Special Education Cluster			73,634,555.77	
Adult Education - State Grant Program	84.002	191, 193, 194	5,147,107.76	
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	134,265,290.00	2,820,043.50
Migrant Education - State Grant Program	84.011	211, 217	743,048.71	
Vocational Education - Basic Grants to States	84.048	151	7,182,931.38	
Title IV To Reach Ultimate Success Program (TRUST)	84.186	103	1,830,386.71	
Education for Homeless Children and Youth	84.196	127	122,018.49	
Tech-Prep Education	84.243	157	26,122.51	
Charter Schools	84.282	298	3,317,564.94	3,149,909.3
21st Century Community Learning Centers	84.287	244	2,613,414.86	215,642.0
State Grants for Innovative Programs	84.298	113	111,654.22	3,750.0
Civic Education - Cooperative Education Exchange Program	84.304	None	70,949.62	
Education Technology State Grants	84.318	121, 122	1,713,889.56	
Comprehensive School Reform Demonstration	84.332	128, 129	1,286.36	
Reading First State Grants	84.357	211	7,905,177.54	
Early Reading First - LEARN Project	84.359	None	5,536.95	
English Language Acquisition Grants	84.365	102	8,334,753.88	
Mathematics and Science Partnerships	84.366	235	503,467.97	
Improving Teacher Quality State Grants	84.367	224,225	17,894,712.33	
School Improvement Grants	84.377	126	3,970,047.50	50,000.0
Title I Grants to Local Educational Agencies, Recovery Act	84.389	212	5,373,607.26	
Special Education Grants to States, Recovery Act	84.391	263	28,533,372.27	
Special Education - Preschool Grants, Recovery Act	84.392	267	112,266.08	
City of Miami Beach				
Community Development Block Grant	None	None	17,476.96	
Barry University				
Even Start - State Educational Agencies	84.213	Subcontract	10,365.68	
Total Indirect			303,441,005.31	6,239,344.87
Fotal United States Department of Education			327,043,796.43	6,271,544.87

SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES For the Period Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures		Pr	Amount Provided to Subrecipients	
United States Department of Health and Human Services:							
Direct:							
Substance Abuse and Mental Health Services Administration							
Substance Abuse and Mental Health Services	00.040	N 1	^	0.40,040,00			
Projects of Regional and National Significance	93.243	None	\$	348,248.32	\$	-	
Center For Disease Control							
Cooperative Agreements to Support Comprehensive School Health							
Programs to Prevent the Spread of HIV & Other Important							
Health Problems	93.938	None		302,232.14			
Total Direct				650,480.46			
Indirect:							
Florida Department of Children & Families							
Refugee and Entrant Assistance - Voluntary Agency Programs	93.567	137		319,552.02			
Refugee and Entrant Assistance - Discretionary Grants		137, LK804, LK904		7,183,257.14			
Abstinence Only Education Program	93.558	None		19,328.43			
Absunctice only Education Program	90.000	None		19,328.43			
Total Indirect				7,522,137.59			
Total United States Department of Health and Human Services				8,172,618.05			
Corporation for National and Community Service:							
Indirect:							
Florida Department of Education:							
Learn and Serve America - School and Community							
Based Programs	94.004	232, 233, 234		125,718.67			
Total Corporation for National and Community Service				125,718.67			
Inited States Department of Defense: Direct:							
Army Junior Reserve Officers Training Corps	None	None		2,460,740.88			
otal Federal Financial Assistance			<u>\$ 4</u> 3	37,358,777.19	\$ 6,2	71,544.8	

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

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

Title VII of the Civil Rights Act of 1964, as amended - 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 al least 40.

The Equal Pay Act of 1963, as amended - prohibits sex 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.

American with Disabilities Act of 1990 (ADA) - 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.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.