

October 23, 2012

Mr. Julio C. Miranda, CPA, CFE  
Assistant Chief Auditor  
1450 N.E. 2<sup>nd</sup> Ave, Suite 415  
Miami, FL 33132

Dear Mr. Miranda,

As per your request, we are responding below to your questions and concerns regarding the audited financial statements for the year ended June 30, 2012, for the following schools in your letter dated October 4, 2012:

- Bridgepoint Academy Charter School
- Bridgepoint Academy of Greater Miami Charter School
- Bridgepoint Academy of Village Green Charter School

The following are your questions and concerns and the response for each school.

**Bridgepoint Academy Charter School**

- 1. Please clarify the amount and categories of federal awards the school received during the fiscal year. If the amount is greater than \$500,000, the School would require an OMB Circular A-133 Single Audit.**
  - The school had federal expenditures for the year ended June 30, 2012, of \$363,389. This funding consisted of \$332,326 from the Department of Education Implementation Grant and \$31,063 from the National Food Lunch Program. The total funding was less than the federal single audit threshold of \$500,000 and therefore no single audit was required.
- 2. The school's fund balance declined during the year by \$110,559 to a fund balance deficit of \$(37,538) as of June 30, 2012. Its current ratio also declined to .61. Please provide a budgeted statement of revenues, expenditures and changes in fund balance for fiscal year 2012-13, and respond to our concern as to the school's financial stability for future operations as a charter school.**
  - The school's fund balance decreased by \$110,559 from the prior year due to the fact that purchases of fixed assets of \$212,652 exceeded depreciation of \$22,058, as noted on page 14 of the audited financial statements, for the year ended June 30, 2012. The purchases of fixed assets are a commitment by the Board of Directors to continue to grow the school and update it with the latest technology and media center for the students. The predominant purchase of the funds received was technology based. Our school purchased Mobile Laptops carts with 24 stations, 24 desktop computer, 15 promethean boards, PE equipment, etc. All of which are assets that depreciate through a set period

of time based on accounting principals. These are necessary investments in order to comply with the excessive demands of a competitive academic accountable program.

- In addition, the school has currently applied for AdEducation/SACS accreditation which upon successful completion will allow the charter to receive capital outlay revenue. This revenue is estimated at \$600/student for 300 students at a projected annual increase in state funding of +-\$180,000.

We have attached the statement of revenues, expenditures and changes in fund balance and the balance sheet for each of the months ending July 31<sup>st</sup>, August 31<sup>st</sup> and September 30<sup>th</sup>.

**3. You have asked to provide an explanation and detail of the liability “wages payable” of \$170,295 as of June 30, 2012.**

- The wages payable amount consist of the following payrolls accrued as of June 30, 2012:
  - Payroll period ending June 30, 2012 for \$37,754.
  - Payroll period ending July 15, 2012 for \$36,650.
  - Payroll period ending July 31, 2012 for \$36,537.
  - Payroll period ending August 15, 2012 for \$40,418.
  - Payroll wages for above four payroll periods of \$18,936.

Since certain employees contracts run annually from August 15<sup>th</sup> through August 14<sup>th</sup>, the wages were already earned by June 30, 2012, and thus were accrued at fiscal year end. All of the payroll wages and taxes were paid on the payroll due date.

**Bridgepoint Academy of Greater Miami Charter School**

**4. The school had a fund balance deficit of \$(171,679) and a net asset deficit of \$(129,872) as of June 30, 2012. Its current ratio was .24. Please provide a budgeted statement of revenues, expenditures and changes in fund balance for fiscal year 2012-13, and respond to our concern as to the school’s financial stability for future operations as a charter school.**

- The 2011-12 school year was the school’s first year of school operations. During this first year, the school incurred significant costs in repairing the facilities and other capital outlay. These capital outlay purchases were \$134,923 for the year ended June 30, 2012. The school increased its enrollment by 30% for the 2012 school year allowing an increased FTE yet maintaining most expenses fixed.
- In addition, the school has currently applied for Ad Education/SACS accreditation which upon successful completion will allow the charter to receive capital outlay revenue. This revenue is estimated at \$600/student for 281 students at a projected annual increase in state funding of +-\$168,600.

- Finally, the charter started its own afterschool care program which is projected to start earning approximately \$4000 per month in profit as of November 1<sup>st</sup>.

We have attached the statement of revenues, expenditures and changes in fund balance and the balance sheet for each of the months ending July 31<sup>st</sup>, August 31<sup>st</sup> and September 30<sup>th</sup>.

5. You have asked to provide an explanation and detail of the liability “wages payable” of \$115,189 as of June 30, 2012.
  - The wages payable amount consist of the following payrolls accrued as of June 30, 2012:
    - Payroll period ending June 30, 2012 for \$28,243.
    - Payroll period ending July 15, 2012 for \$28,261.
    - Payroll period ending July 31, 2012 for \$28,108.
    - Payroll period ending August 15, 2012 for \$30,577.

Since certain employees contracts run annually from August 15<sup>th</sup> through August 14<sup>th</sup>, the wages were already earned by June 30, 2012, and thus were accrued at fiscal year end. All of the payroll wages and taxes were paid on the payroll due date.

**Bridgepoint Academy of Village Green Charter School**

6. **The school had a fund balance deficit of \$(226,596) and a net asset deficit of \$(127,702) as of June 30, 2012. Its current ratio was .07. Please provide a budgeted statement of revenues, expenditures and changes in fund balance for fiscal year 2012-13, and respond to our concern as to the school’s financial stability for future operations as a charter school.**
  - The 2011-12 school year was the school’s first year of school operations. During this first year, the school incurred significant costs in repairing the facilities and other capital outlay. These capital outlay purchases were \$134,923 for the year ended June 30, 2012.
  - The school increased its enrollment by 27% for the 2012 school year allowing an increased FTE yet maintaining most expenses fixed.
  - In addition, the school has currently applied for Ad Education/SACS accreditation which upon successful completion will allow the charter to receive capital outlay revenue. This revenue is estimated at \$600/student for 179 students at a projected annual increase in state funding of +-\$107,400.

- The charter school has also arrived to an agreement with SMART Management (ESP) to collect their fee at a later date in order to allow the school to stabilize and reach its full capacity.
- Finally, the charter started its own afterschool care program which is projected to start earning approximately \$2000 per month in profit as of November 1<sup>st</sup>.

We have attached the statement of revenues, expenditures and changes in fund balance and the balance sheet for each of the months ending July 31<sup>st</sup>, August 31<sup>st</sup> and September 30<sup>th</sup>.

**7. You have asked to provide an explanation and detail of the liability “wages payable” of \$70,447 as of June 30, 2012.**

- The wages payable amount consist of the following payrolls accrued as of June 30, 2012:
  - Payroll period ending June 30, 2012 for \$15,190.
  - Payroll period ending July 15, 2012 for \$15,661.
  - Payroll period ending July 31, 2012 for \$15,173.
  - Payroll period ending August 15, 2012 for \$17,921.
  - Payroll wages for above four payroll periods of \$6,502.

Since certain employees contracts run annually from August 15<sup>th</sup> through August 14<sup>th</sup>, the wages were already earned by June 30, 2012, and thus were accrued at fiscal year end. All of the payroll wages and taxes were paid on the payroll due date.

The School Board of Miami-Dade County, Florida  
 Statements of Operations (Unaudited)  
 For Month Ended July 31, 2012 Bridgepoint Academy South Location #2003

| Description   | Account Number | GENERAL FUND  |            |                           |                                    | SPECIAL REVENUE FUND |            |                           |                                    | CAPITAL PROJECT FUNDS |            |                           |                                    |
|---|----------------|---------------|------------|---------------------------|------------------------------------|----------------------|------------|---------------------------|------------------------------------|-----------------------|------------|---------------------------|------------------------------------|
|   |                | Annual Budget | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget        | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget         | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) |
| ENROLLMENT  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| K-5   |                | 250           |            | 0%                        | (250)                              |                      |            |                           |                                    |                       |            |                           |                                    |
| 6-8   |                |               |            | #DIV/0!                   |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| 9-12  |                | 250           |            | 0%                        | (250)                              |                      |            |                           |                                    |                       |            |                           |                                    |
| TOTAL ENROLLMENT  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| REVENUES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| STATE SOURCES - FEPP, Capital Outlay                                      | 3310           |               |            | #DIV/0!                   |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| FEPP  | 3300           |               | 165,613    |                           |                                    |                      |            |                           |                                    |                       |            |                           | 165,613                            |
| Capital Outlay  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| FEDERAL SOURCES   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Grants  | 5100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| 3261  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| School Lunch Reimbursement (NSLP)   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| LOCAL SOURCES   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Charges for service- Food Service   | 545X           |               | 48         |                           |                                    | 36,750               | 5,244      |                           |                                    |                       |            |                           | 5,244                              |
| Other-local Revenue   |                |               |            |                           |                                    | 10,500               | 338        |                           |                                    |                       |            |                           | 338                                |
| TRANSFERS IN  | 3600           |               | 40,000     | 0%                        | 40,000                             |                      |            |                           |                                    |                       |            |                           | 40,000                             |
| TOTAL REVENUES  |                | \$ 1,877,952  | \$ 165,651 | 9%                        | \$ 40,000                          | \$ 47,250            | \$ 5,582   | 12%                       | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ 171,243                         |
| EXPENDITURES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTION   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (includes teachers, subs, other certified)                       | 5000           |               |            | 0%                        | 738,983                            |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 5000           |               |            | 0%                        | 84,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| OTHER INSTRUCTION EXPENSES  | 5000           |               |            | 0%                        | 40,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| TOTAL INSTRUCTION   |                | \$ 862,983    | \$ -       | 0%                        | \$ 862,983                         | \$ -                 | \$ -       |                           |                                    |                       |            |                           | \$ -                               |
| INSTRUCTIONAL SUPPORT SERVICES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (guidance, health, psychological staff)                          | 6100           |               |            | #DIV/0!                   |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 6100           |               |            | #DIV/0!                   |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| PUPIL PERSONNEL SERVICES (guidance, health, psychological services)       | 6200           |               |            | 0%                        | 9,000                              |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL MEDIA SERVICES  | 6300           |               |            | 0%                        | 9,000                              |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTION & CURRICULUM DEVELOPMENT                                      | 6300           |               |            | 0%                        | 24,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL STAFF TRAINING  | 6400           |               |            | 0%                        | 16,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES                                      |                | \$ 46,000     | \$ -       | 0%                        | \$ 46,000                          | \$ -                 | \$ -       |                           |                                    |                       |            |                           | \$ -                               |
| GENERAL SUPPORT SERVICES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (Principal, A/P, office and custodial staff, etc.)               | 7300           |               |            | 0%                        | 140,000                            |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 7300           |               |            | 0%                        | 16,506                             |                      |            |                           |                                    |                       |            |                           |                                    |
| SCHOOL BOARD (Includes Attorney, Independent Auditors)                    | 7400           |               |            | 0%                        | 97,872                             |                      |            |                           |                                    |                       |            |                           |                                    |
| GENERAL ADMINISTRATION (Include management fees)                          | 7400           |               |            | 12%                       | 22,823                             |                      |            |                           |                                    |                       |            |                           |                                    |
| SCHOOL ADMINISTRATION   | 7400           |               |            | 0%                        | 385,157                            |                      |            |                           |                                    |                       |            |                           |                                    |
| FACILITIES ACQUISITION & CONSTRUCTION (include building lease / mortgage) | 7400           |               |            | 0%                        | 87,049                             |                      |            |                           |                                    |                       |            |                           |                                    |
| FISCAL SERVICES   | 7500           |               |            | 0%                        | 259,590                            |                      |            |                           |                                    |                       |            |                           |                                    |
| FOOD SERVICES   | 7500           |               |            | 3%                        | 13,859                             |                      |            |                           |                                    |                       |            |                           |                                    |
| CENTRAL SERVICES  | 7600           |               |            |                           | 13,531                             |                      |            |                           |                                    |                       |            |                           |                                    |
| PUPIL TRANSPORTATION SERVICES   | 7700           |               |            | #DIV/0!                   |                                    | 50,000               |            | 0%                        | 50,000                             |                       |            |                           |                                    |
| OPERATION OF PLANT  | 7800           |               |            | 0%                        | 1,000                              |                      |            |                           |                                    |                       |            |                           |                                    |
| MAINTENANCE OF PLANT  | 7900           |               |            | 37%                       | 25,218                             |                      |            |                           |                                    |                       |            |                           |                                    |
| COMMUNITY SERVICES  | 8300           |               |            | 16%                       | 42,851                             |                      |            |                           |                                    |                       |            |                           |                                    |
| TRANSFER OUT  | 9100           |               |            | #DIV/0!                   | 16,872                             |                      |            |                           |                                    |                       |            |                           |                                    |
| DEBT SERVICE  | 9700           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| TOTAL GENERAL SUPPORT SERVICES  | 9200           |               |            | 6%                        | 780,145                            |                      |            | 0%                        | 50,000                             |                       |            |                           | 50,000                             |
| TOTAL EXPENDITURES  |                | \$ 381,695    | \$ 51,551  | 9%                        | \$ 1,688,138                       | \$ 50,000            | \$ 5,582   | 0%                        | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ 51,551                          |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES                         |                | \$ 1,746,684  | \$ 114,110 |                           | \$ 1,688,138                       | \$ 50,000            | \$ 5,582   |                           | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ 119,692                         |

**The School Board of Miami-Dade County, Florida**  
**Balance Sheet (Unaudited)**  
**For Month Ended JULY 31, 2012**

| Description  | Account Number | General Fund      | Special Revenue Fund | Capital Projects Fund | Total             |
|--|----------------|-------------------|----------------------|-----------------------|-------------------|
| <b>ASSETS</b>  |                |                   |                      |                       |                   |
| Cash   | 1110           | 82,831            | 5,582                |                       | 88,413            |
| Accounts Receivable  | 1130           | 111,214           |                      |                       | 111,214           |
| Deposits Receivable  | 1210           |                   |                      |                       |                   |
| Prepaid Expenses   | 1230           | 41,478            |                      |                       | 41,478            |
| Due from other Funds   | 1141           |                   |                      |                       | -                 |
| Due from other Agencies  | 1220           |                   |                      |                       | -                 |
| Inventory  | 1150           |                   |                      |                       | -                 |
| Investments  | 1160           |                   |                      |                       | -                 |
| Other Current Assets   |                |                   |                      |                       | -                 |
| Land   | 1310           |                   |                      |                       | -                 |
| Land Improvements  | 1315           |                   |                      |                       | -                 |
| Improvements other than Buildings                                | 1320           | 11,727            |                      |                       | 11,727            |
| Buildings & Fixed Equipment (net of Depreciation)                | 1330           | 5,162             |                      |                       | 5,162             |
| Furniture, Fixtures, and Equipment (net of Depreciation)         | 1340           | 162,122           |                      |                       | 162,122           |
| Motor Vehicles (net of Depreciation)                             | 1350           | -                 |                      |                       | -                 |
| Construction in Progress   | 1360           | -                 |                      |                       | -                 |
| Audio Visual Materials & Computer Software (net of depreciation) | 1381           | 42,170            |                      |                       | 42,170            |
| Other Long Term Assets   |                |                   |                      |                       | -                 |
| <b>TOTAL ASSETS</b>  |                | <b>\$ 456,704</b> | <b>\$ 5,582</b>      | <b>\$ -</b>           | <b>\$ 462,286</b> |
| <b>LIABILITIES</b>   |                |                   |                      |                       |                   |
| Salaries, Benefits, and Payroll Taxes Payable                    | 2110           | 128,691           |                      |                       | 128,691           |
| Payroll Deductions and Withholdings                              | 2170           |                   |                      |                       |                   |
| Accounts Payable   | 2120           | 32,065            |                      |                       | 32,065            |
| Due to Other Funds   | 2161           |                   |                      |                       | -                 |
| Due to Other Agencies  | 2230           |                   |                      |                       | -                 |
| Interest Payable   | 2210           |                   |                      |                       | -                 |
| Other Current Liabilities  |                |                   |                      |                       | -                 |
| Notes Payable  | 2310           |                   |                      |                       | -                 |
| Bonds Payable  | 2320           |                   |                      |                       | -                 |
| Other Long Term Liabilities                                      |                |                   |                      |                       | -                 |
| <b>TOTAL LIABILITIES</b>   |                | <b>\$ 160,756</b> | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 160,756</b> |
| <b>FUND BALANCE</b>  |                |                   |                      |                       |                   |
| Restricted - Prior Period  |                | 219,376           |                      |                       | 219,376           |
| Unrestricted - Prior Period                                      |                | -37,538           |                      |                       | (37,538)          |
| Fund Balance - Prior Period                                      |                | 181,838           | -                    | -                     | 181,838           |
| ADD (+) Revenue  |                | 165,661           | 5,582                | -                     | 171,243           |
| DEDUCT(-) Expenses   |                | (51,551)          | -                    | -                     | (51,551)          |
| <b>TOTAL FUND BALANCE</b>  |                | <b>\$ 295,948</b> | <b>\$ 5,582</b>      | <b>\$ -</b>           | <b>\$ 301,530</b> |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b>                        |                | <b>\$ 456,704</b> | <b>\$ 5,582</b>      | <b>\$ -</b>           | <b>\$ 462,286</b> |

The School Board of Miami-Dade County, Florida  
 Statement of Operations (Unaudited)  
 For Month Ended August 30, 2012, Bridgepoint Academy South Location #2003

| Description   | Account Number | GENERAL FUND  |            |                           |                                    | SPECIAL REVENUE FUND |            |                           |                                    | CAPITAL PROJECT FUNDS |            |                           |                                    |            |
|---|----------------|---------------|------------|---------------------------|------------------------------------|----------------------|------------|---------------------------|------------------------------------|-----------------------|------------|---------------------------|------------------------------------|------------|
|   |                | Annual Budget | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget        | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget         | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Total      |
| ENROLLMENT  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| K - 5   |                | 290           |            | 0%                        | (290)                              |                      |            |                           |                                    |                       |            |                           |                                    |            |
| 6 - 8   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| 9 - 12  |                | 290           |            | 0%                        | (290)                              |                      |            |                           |                                    |                       |            |                           |                                    |            |
| TOTAL ENROLLMENT  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| REVENUES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| STATE SOURCES-REF, Capital Outlay   | 8310           | 1,805,952     | 314,794    |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    | 314,794    |
| REFP  | 8300           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| Capital Outlay  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| FEDERAL SOURCES   | 8100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| Grants  | 8381           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| School Lunch Reimbursement (NSLP)   |                |               |            |                           |                                    | 36,750               | 5,244      |                           |                                    |                       |            |                           |                                    | 5,244      |
| LOCAL SOURCES   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| Charges for services - Food Service                                       | 845X           | 12,000        | (873)      |                           | 40,000                             | 10,200               | 2,675      |                           |                                    |                       |            |                           |                                    | 2,675      |
| Other Local Revenue   | 8600           | 40,000        |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| TRANSFERS IN  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| TOTAL REVENUES  |                | \$ 1,857,952  | \$ 313,851 | 17%                       | \$ 40,000                          | \$ 47,250            | \$ 7,919   | 17%                       | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ -                               | \$ 321,790 |
| EXPENDITURES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| INSTRUCTION   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| SALARIES (includes teachers, subs, other certified)                       | 5000           | 738,988       |            | 0%                        | 738,988                            |                      |            |                           |                                    |                       |            |                           |                                    |            |
| EMPLOYEE BENEFITS   | 5000           | 84,000        | 11,226     | 13%                       | 72,774                             |                      |            |                           |                                    |                       |            |                           |                                    | 11,226     |
| OTHER INSTRUCTION EXPENSES  | 5000           | 40,000        | 2,106      | 5%                        | 37,894                             |                      |            |                           |                                    |                       |            |                           |                                    | 2,106      |
| TOTAL INSTRUCTION   |                | \$ 862,988    | \$ 13,292  | 2%                        | \$ 849,696                         | \$ -                 | \$ -       |                           |                                    |                       |            |                           |                                    | \$ 13,292  |
| INSTRUCTIONAL SUPPORT SERVICES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| SALARIES (guidance, health, psychological staff)                          | 6100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| EMPLOYEE BENEFITS   | 6100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| PUPIL PERSONNEL SERVICES (guidance, health, psychological services)       | 6100           | 3,000         |            | 0%                        | 3,000                              |                      |            |                           |                                    |                       |            |                           |                                    |            |
| INSTRUCTIONAL MEDIA SERVICES  | 6200           | 3,000         |            | 0%                        | 3,000                              |                      |            |                           |                                    |                       |            |                           |                                    |            |
| INSTRUCTION & CURRICULUM DEVELOPMENT                                      | 6300           | 24,000        |            | 0%                        | 24,000                             |                      |            |                           |                                    |                       |            |                           |                                    |            |
| INSTRUCTIONAL STAFF TRAINING  | 6400           | 16,000        |            | 0%                        | 16,000                             |                      |            |                           |                                    |                       |            |                           |                                    |            |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES                                      |                | \$ 46,000     | \$ -       | 0%                        | \$ 46,000                          | \$ -                 | \$ -       |                           |                                    |                       |            |                           |                                    | \$ -       |
| GENERAL SUPPORT SERVICES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| SALARIES (Principal, A/P, office and custodial emp, etc.)                 | 7300           | 140,000       | 1,619      | 1%                        | 138,381                            |                      |            |                           |                                    |                       |            |                           |                                    | 1,619      |
| EMPLOYEE BENEFITS   | 7300           | 18,906        | 746        | 4%                        | 18,160                             |                      |            |                           |                                    |                       |            |                           |                                    | 746        |
| SCHOOL BOARD (includes Attorney, Independent Auditors)                    | 7100           | 97,872        |            | 0%                        | 97,872                             |                      |            |                           |                                    |                       |            |                           |                                    |            |
| GENERAL ADMINISTRATION (include management fees)                          | 7200           | 185,257       | 43,415     | 23%                       | 141,842                            |                      |            |                           |                                    |                       |            |                           |                                    | 43,415     |
| SCHOOL ADMINISTRATION   | 7300           | 87,063        | 4,714      | 5%                        | 82,349                             |                      |            |                           |                                    |                       |            |                           |                                    | 4,714      |
| FACILITIES ACQUISITION & CONSTRUCTION (include building lease / mortgage) | 7400           | 259,590       |            | 0%                        | 259,590                            |                      |            |                           |                                    |                       |            |                           |                                    |            |
| FISCAL SERVICES   | 7500           | 19,889        | 7,483      | 38%                       | 12,406                             |                      |            |                           |                                    |                       |            |                           |                                    | 7,483      |
| FOOD SERVICES   | 7600           |               |            |                           |                                    | 50,000               |            |                           |                                    |                       |            |                           |                                    | 50,000     |
| CENTRAL SERVICES  | 7700           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| PUPIL TRANSPORTATION SERVICES   | 7800           | 1,000         |            | 0%                        | 1,000                              |                      |            |                           |                                    |                       |            |                           |                                    |            |
| OPERATION OF PLANT  | 7900           | 66,109        | 48,467     | 73%                       | 17,642                             |                      |            |                           |                                    |                       |            |                           |                                    | 17,642     |
| MAINTENANCE OF PLANT  | 8100           | 20,000        | 12,570     | 63%                       | 7,430                              |                      |            |                           |                                    |                       |            |                           |                                    | 7,430      |
| COMMUNITY SERVICES  | 8200           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| TRANSFER OUT  | 9700           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| DEBT SERVICE  | 9800           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |            |
| TOTAL GENERAL SUPPORT SERVICES  |                | \$ 831,696    | \$ 119,694 | 14%                       | \$ 711,702                         | \$ 50,000            | \$ -       | 0%                        | \$ 50,000                          | \$ -                  | \$ -       |                           |                                    | \$ 119,694 |
| TOTAL EXPENDITURES  |                | \$ 1,740,684  | \$ 133,226 | 8%                        | \$ 1,607,458                       | \$ 50,000            | \$ -       | 0%                        | \$ 50,000                          | \$ -                  | \$ -       |                           |                                    | \$ 133,226 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES                         |                | \$ 117,268    | \$ 180,535 |                           | \$ -                               | \$ (2,750)           | \$ 7,919   |                           | \$ -                               | \$ -                  | \$ -       |                           |                                    | \$ 188,454 |

**The School Board of Miami-Dade County, Florida**  
**Balance Sheet (Unaudited)**  
**For Month Ended August 30, 2012**

| Description  | Account Number | General Fund      | Special Revenue Fund | Capital Projects Fund | Total             |
|--|----------------|-------------------|----------------------|-----------------------|-------------------|
| <b>ASSETS</b>  |                |                   |                      |                       |                   |
| Cash   | 1110           | 44,935            | 7,919                |                       | 52,854            |
| Accounts Receivable  | 1130           | 87,095            |                      |                       | 87,095            |
| Deposits Receivable  | 1210           |                   |                      |                       |                   |
| Prepaid Expenses   | 1230           | 41,478            |                      |                       | 41,478            |
| Due from other Funds   | 1141           |                   |                      |                       | -                 |
| Due from other Agencies  | 1220           |                   |                      |                       | -                 |
| Inventory  | 1150           |                   |                      |                       | -                 |
| Investments  | 1160           |                   |                      |                       | -                 |
| Other Current Assets   |                |                   |                      |                       | -                 |
| Land   | 1310           |                   |                      |                       | -                 |
| Land Improvements  | 1315           |                   |                      |                       | -                 |
| Improvements other than Buildings                                | 1320           | 11,727            |                      |                       | 11,727            |
| Buildings & Fixed Equipment (net of Depreciation)                | 1330           | 5,962             |                      |                       | 5,962             |
| Furniture, Fixtures, and Equipment (net of Depreciation)         | 1340           | 162,122           |                      |                       | 162,122           |
| Motor Vehicles (net of Depreciation)                             | 1350           | -                 |                      |                       | -                 |
| Construction in Progress   | 1360           | -                 |                      |                       | -                 |
| Audio Visual Materials & Computer Software (net of depreciation) | 1381           | 44,455            |                      |                       | 44,455            |
| Other Long Term Assets   |                |                   |                      |                       | -                 |
| <b>TOTAL ASSETS</b>  |                | <b>\$ 397,774</b> | <b>\$ 7,919</b>      | <b>\$ -</b>           | <b>\$ 405,693</b> |
| <b>LIABILITIES</b>   |                |                   |                      |                       |                   |
| Salaries, Benefits, and Payroll Taxes Payable                    | 2110           | -                 |                      |                       | -                 |
| Payroll Deductions and Withholdings                              | 2170           |                   |                      |                       |                   |
| Accounts Payable   | 2120           | 35,401            |                      |                       | 35,401            |
| Due to Other Funds   | 2161           |                   |                      |                       | -                 |
| Due to Other Agencies  | 2230           |                   |                      |                       | -                 |
| Interest Payable   | 2210           |                   |                      |                       | -                 |
| Other Current Liabilities  |                |                   |                      |                       | -                 |
| Notes Payable  | 2310           |                   |                      |                       | -                 |
| Bonds Payable  | 2320           |                   |                      |                       | -                 |
| Other Long Term Liabilities                                      |                |                   |                      |                       | -                 |
| <b>TOTAL LIABILITIES</b>   |                | <b>\$ 35,401</b>  | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 35,401</b>  |
| <b>FUND BALANCE</b>  |                |                   |                      |                       |                   |
| Restricted - Prior Period  |                | 219,376           |                      |                       | 219,376           |
| Unrestricted - Prior Period                                      |                | -37,538           |                      |                       | (37,538)          |
| Fund Balance - Prior Period                                      |                | 181,838           | -                    | -                     | 181,838           |
| ADD (+) Revenue  |                | 313,861           | 7,919                | -                     | 321,780           |
| DEDUCT(-) Expenses   |                | (133,326)         | -                    | -                     | (133,326)         |
| <b>TOTAL FUND BALANCE</b>  |                | <b>\$ 362,373</b> | <b>\$ 7,919</b>      | <b>\$ -</b>           | <b>\$ 370,292</b> |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b>                        |                | <b>\$ 397,774</b> | <b>\$ 7,919</b>      | <b>\$ -</b>           | <b>\$ 405,693</b> |



The School Board of Alachua County, Florida  
 Statement of Operations (Financial)

For Months Ended September 30, 2022 Bridgepoint Academy South Location #2003

| Description   | Account Number | GENERAL FUND  |            |                           |                                    | SPECIAL REVENUE FUND |            |                           |                                    | CAPITAL PROJECT FUNDS |            |                           |                                    |
|---|----------------|---------------|------------|---------------------------|------------------------------------|----------------------|------------|---------------------------|------------------------------------|-----------------------|------------|---------------------------|------------------------------------|
|   |                | Annual Budget | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget        | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget         | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) |
| <b>ENROLLMENT</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| K-5   |                | 280           |            | 0%                        | (280)                              |                      |            |                           |                                    |                       |            |                           |                                    |
| 6-8   |                |               |            | #DIV/0!                   |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| 9-12  |                | 290           |            | 0%                        | (290)                              |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL ENROLLMENT</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>REVENUES</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| STATE SOURCES - FEPP, Capital Outlay                                      | 3810           |               |            | #DIV/0!                   |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| FEPP  | 3800           | 1,805,982     | 453,857    | #DIV/0!                   |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Capital Outlay  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>FEDERAL SOURCES</b>  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Grants  | 3100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| School Lunch Reimbursement (NSLP)   | 3291           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>LOCAL SOURCES</b>  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Charges for service - Food Service  | 345X           | 12,000        | 24         | 0%                        | 40,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| Other Local Revenue   | 3600           | 40,000        |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TRANSFERS IN</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL REVENUES</b>   |                | \$ 1,857,982  | \$ 453,881 | 25%                       | \$ 40,000                          | \$ 47,250            | \$ 13,730  | 29%                       | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ 477,611                         |
| <b>EXPENDITURES</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>INSTRUCTION</b>  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (includes teachers, subs, other certified)                       | 5000           | 738,988       | 64,850     | 9%                        | 674,138                            |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 5000           | 84,000        | 17,928     | 21%                       | 66,072                             |                      |            |                           |                                    |                       |            |                           |                                    |
| OTHER INSTRUCTION EXPENSES  | 5000           | 40,000        | 2,292      | 6%                        | 37,708                             |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL INSTRUCTION</b>  |                | \$ 862,988    | \$ 85,070  | 10%                       | \$ 777,918                         |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>INSTRUCTIONAL SUPPORT SERVICES</b>                                     |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (guidance, health, psychological staff)                          | 6100           |               |            | #DIV/0!                   |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 6100           |               |            | #DIV/0!                   |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| PUPIL PERSONNEL SERVICES (guidance, health, psychological services)       | 6100           | 3,000         |            | 0%                        | 3,000                              |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL MEDIA SERVICES  | 6200           | 3,000         |            | 0%                        | 3,000                              |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTION & CURRICULUM DEVELOPMENT                                      | 6300           | 24,000        |            | 0%                        | 24,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL STAFF TRAINING  | 6400           | 16,000        |            | 0%                        | 16,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>                               |                | \$ 46,000     | \$ -       | 0%                        | \$ 46,000                          |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>GENERAL SUPPORT SERVICES</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (Principal, AP, office and custodial staff, etc.)                | 7000           | 140,000       | 18,600     | 13%                       | 121,400                            |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 7000           | 18,908        | 1,119      | 6%                        | 17,789                             |                      |            |                           |                                    |                       |            |                           |                                    |
| SCHOOL BOARD (includes Attorney, Independent Auditor)                     | 7100           | 37,872        |            | 0%                        | 37,872                             |                      |            |                           |                                    |                       |            |                           |                                    |
| GENERAL ADMINISTRATION (include management fee)                           | 7200           | 185,257       | 72,910     | 39%                       | 112,347                            |                      |            |                           |                                    |                       |            |                           |                                    |
| SCHOOL ADMINISTRATION   | 7300           | 87,068        | 9,764      | 11%                       | 77,304                             |                      |            |                           |                                    |                       |            |                           |                                    |
| FACILITIES ACQUISITION & CONSTRUCTION (include building lease / mortgage) | 7400           | 259,580       |            | 0%                        | 259,580                            |                      |            |                           |                                    |                       |            |                           |                                    |
| FISCAL SERVICES   | 7500           | 19,899        | 10,272     | 52%                       | 9,627                              |                      |            |                           |                                    |                       |            |                           |                                    |
| FOOD SERVICES   | 7600           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| CENTRAL SERVICES  | 7700           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| PUPIL TRANSPORTATION SERVICES   | 7800           | 1,000         |            | 0%                        | 1,000                              |                      |            |                           |                                    |                       |            |                           |                                    |
| OPERATION OF PLANT  | 7900           | 66,109        | 84,615     | 128%                      | (18,506)                           |                      |            |                           |                                    |                       |            |                           |                                    |
| MAINTENANCE OF PLANT  | 8100           | 20,000        | 14,235     | 71%                       | 5,765                              |                      |            |                           |                                    |                       |            |                           |                                    |
| COMMUNITY SERVICES  | 9100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| TRANSFER OUT  | 9700           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| DEBT SERVICE  | 9200           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL GENERAL SUPPORT SERVICES</b>                                     |                | \$ 691,696    | \$ 211,825 | 31%                       | \$ 479,871                         | \$ 50,000            | \$ 5,721   | 11%                       | \$ 44,279                          | \$ -                  | \$ -       | \$ -                      | \$ 217,246                         |
| <b>TOTAL EXPENDITURES</b>   |                | \$ 1,749,684  | \$ 296,695 | 17%                       | \$ 1,443,989                       | \$ 50,000            | \$ 5,721   | 11%                       | \$ 44,279                          | \$ -                  | \$ -       | \$ -                      | \$ 307,416                         |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                  |                | \$ 117,298    | \$ 157,186 |                           | \$ -                               | \$ (2,250)           | \$ 8,009   |                           | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ 175,195                         |

The School Board of Miami-Dade County, Florida  
 Balance Sheet (Unaudited)  
 For Month Ended September 30, 2012

| Description  | Account Number | General Fund      | Special Revenue Fund | Capital Projects Fund | Total             |
|--|----------------|-------------------|----------------------|-----------------------|-------------------|
| <b>ASSETS</b>  |                |                   |                      |                       |                   |
| Cash   | 1110           | 46,760            | 8,009                |                       | 54,769            |
| Accounts Receivable  | 1130           | 67,095            |                      |                       | 67,095            |
| Deposits Receivable  | 1210           |                   |                      |                       |                   |
| Prepaid Expenses   | 1230           | 41,478            |                      |                       | 41,478            |
| Due from other Funds   | 1141           |                   |                      |                       | -                 |
| Due from other Agencies  | 1220           |                   |                      |                       | -                 |
| Inventory  | 1150           |                   |                      |                       | -                 |
| Investments  | 1160           |                   |                      |                       | -                 |
| Other Current Assets   |                |                   |                      |                       | -                 |
| Land   | 1310           |                   |                      |                       | -                 |
| Land Improvements  | 1315           |                   |                      |                       | -                 |
| Improvements other than Buildings                                | 1320           | 11,727            |                      |                       | 11,727            |
| Buildings & Fixed Equipment (net of Depreciation)                | 1330           | 5,962             |                      |                       | 5,962             |
| Furniture, Fixtures, and Equipment (net of Depreciation)         | 1340           | 162,823           |                      |                       | 162,823           |
| Motor Vehicles (net of Depreciation)                             | 1350           | -                 |                      |                       | -                 |
| Construction In Progress   | 1360           | -                 |                      |                       | -                 |
| Audio Visual Materials & Computer Software (net of depreciation) | 1381           | 44,455            |                      |                       | 44,455            |
| Other Long Term Assets   |                |                   |                      |                       | -                 |
| <b>TOTAL ASSETS</b>  |                | <b>\$ 380,300</b> | <b>\$ 8,009</b>      | <b>\$ -</b>           | <b>\$ 388,309</b> |
| <b>LIABILITIES</b>   |                |                   |                      |                       |                   |
| Salaries, Benefits, and Payroll Taxes Payable                    | 2110           | -                 |                      |                       | -                 |
| Payroll Deductions and Withholdings                              | 2170           |                   |                      |                       |                   |
| Accounts Payable   | 2120           | 31,276            |                      |                       | 31,276            |
| Due to Other Funds   | 2161           |                   |                      |                       | -                 |
| Due to Other Agencies  | 2230           |                   |                      |                       | -                 |
| Interest Payable   | 2210           |                   |                      |                       | -                 |
| Other Current Liabilities  |                |                   |                      |                       | -                 |
| Notes Payable  | 2310           |                   |                      |                       | -                 |
| Bonds Payable  | 2320           |                   |                      |                       | -                 |
| Other Long Term Liabilities                                      |                |                   |                      |                       | -                 |
| <b>TOTAL LIABILITIES</b>   |                | <b>\$ 31,276</b>  | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 31,276</b>  |
| <b>FUND BALANCE</b>  |                |                   |                      |                       |                   |
| Restricted - Prior Period  |                | 219,376           |                      |                       | 219,376           |
| Unrestricted - Prior Period                                      |                | -37,538           |                      |                       | (37,538)          |
| Fund Balance - Prior Period                                      |                | 181,838           | -                    | -                     | 181,838           |
| ADD (+) Revenue  |                | 463,881           | 13,730               | -                     | 477,611           |
| DEDUCT(-) Expenses   |                | (296,695)         | (5,721)              | -                     | (302,416)         |
| <b>TOTAL FUND BALANCE</b>  |                | <b>\$ 349,024</b> | <b>\$ 8,009</b>      | <b>\$ -</b>           | <b>\$ 357,033</b> |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b>                        |                | <b>\$ 380,300</b> | <b>\$ 8,009</b>      | <b>\$ -</b>           | <b>\$ 388,309</b> |

The School Board of Miami-Dade County, Florida  
 Department of Operations (Unaudited)  
 For Month Ended JULY 31, 2022 Budgetary Academy Greater Miami Schools

| Description   | Account Number | GENERAL FUND        |                   |                           |                                    | SPECIAL REVENUE FUND |                 |                           |                                    | CAPITAL PROJECT FUNDS |            |                           |                                    |
|---|----------------|---------------------|-------------------|---------------------------|------------------------------------|----------------------|-----------------|---------------------------|------------------------------------|-----------------------|------------|---------------------------|------------------------------------|
|   |                | Annual Budget       | YTD Actual        | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget        | YTD Actual      | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget         | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) |
| <b>ENROLLMENT</b>   |                |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| K - 5   |                | 179                 |                   | 0%                        | (179)                              |                      |                 |                           |                                    |                       |            |                           |                                    |
| 6 - 8   |                |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| 9 - 12  |                | 179                 |                   | 0%                        | (179)                              |                      |                 |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL ENROLLMENT</b>   |                |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| <b>REVENUES</b>   |                |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| STATE SOURCES - FEPP, Capital Outlay                                      | 5310           | 1,758,931           | 158,981           | #DIV/0!                   |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| FEPP  | 5390           |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| Capital Outlay  | 5100           |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| FEDERAL SOURCES   | 5201           |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| Grants  |                |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| School Lunch Reimbursement (NSLP)   | 345X           |                     |                   |                           |                                    | 33,750               | 5,128           | #DIV/0!                   |                                    |                       |            |                           |                                    |
| LOCAL SOURCES   |                |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| Charges for service - Food Service  | 3600           | 20,000              | (58)              | #DIV/0!                   |                                    | 10,000               | 101             | #DIV/0!                   |                                    |                       |            |                           |                                    |
| Other Local Revenue   |                |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| TRANSFERS IN  |                |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL REVENUES</b>   |                | <b>\$ 1,758,931</b> | <b>\$ 158,923</b> | <b>9%</b>                 | <b>\$</b>                          | <b>\$ 43,750</b>     | <b>\$ 5,229</b> | <b>12%</b>                | <b>\$</b>                          | <b>\$</b>             | <b>\$</b>  | <b>\$ 164,152</b>         | <b>\$</b>                          |
| <b>EXPENDITURES</b>   |                |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| INSTRUCTION   |                |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| SALARIES (includes teachers, subs, other certified)                       | 5000           | 705,000             |                   | 0%                        | 705,000                            |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 5000           | 84,000              |                   | 0%                        | 84,000                             |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| OTHER INSTRUCTION EXPENSES  | 5900           | 40,000              |                   | 0%                        | 40,000                             |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| <b>TOTAL INSTRUCTION</b>  |                | <b>\$ 829,000</b>   |                   | <b>0%</b>                 | <b>\$ 829,000</b>                  |                      |                 |                           | <b>\$</b>                          |                       |            |                           | <b>\$</b>                          |
| INSTRUCTIONAL SUPPORT SERVICES  |                |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| SALARIES (guidance, health, psychological staff)                          | 6100           |                     |                   | #DIV/0!                   |                                    |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 6100           |                     |                   | #DIV/0!                   |                                    |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| TRAVEL  | 6100           | 1,000               |                   | 0%                        | 1,000                              |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL MEDIA SERVICES  | 6200           | 1,000               |                   | 0%                        | 1,000                              |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| INSTRUCTION & CURRICULUM DEVELOPMENT                                      | 6500           | 24,000              |                   | 0%                        | 24,000                             |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL STAFF TRAINING  | 6400           | 16,000              |                   | 0%                        | 16,000                             |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| <b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>                               |                | <b>\$ 42,000</b>    |                   | <b>0%</b>                 | <b>\$ 42,000</b>                   |                      |                 |                           | <b>\$</b>                          |                       |            |                           | <b>\$</b>                          |
| GENERAL SUPPORT SERVICES  |                |                     |                   |                           |                                    |                      |                 |                           |                                    |                       |            |                           |                                    |
| SALARIES (Principal, A/P, office and custodial staff, etc.)               | 7600           | 115,000             |                   | 0%                        | 115,000                            |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 7600           | 9,504               |                   | 0%                        | 9,504                              |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| SCHOOL BOARD (includes Attorney, Independent Auditor)                     | 7100           | 20,000              |                   | 0%                        | 20,000                             |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| GENERAL ADMINISTRATION (include management fees)                          | 7200           | 209,987             | 38,823            | 1.6%                      | 150,964                            |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| SCHOOL ADMINISTRATION   | 7500           | 87,068              | 1,895             | 2%                        | 85,128                             |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| FACILITIES ACQUISITION & CONSTRUCTION (include building lease / mortgage) | 7400           | 259,590             | 3,545             | 1%                        | 236,023                            |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| FISCAL SERVICES   | 7500           | 29,225              | 464               | 2%                        | 28,751                             |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| FOOD SERVICES   | 7600           |                     |                   |                           |                                    | 48,000               |                 | 0%                        | 48,000                             |                       |            |                           |                                    |
| CENTRAL SERVICES  | 7700           |                     |                   |                           |                                    |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| PUPIL TRANSPORTATION SERVICES   | 7800           | 1,000               |                   | 0%                        | 1,000                              |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| OPERATION OF PLANT  | 7900           | 66,109              | 22,058            | 32%                       | 46,061                             |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| MAINTENANCE OF PLANT  | 8000           | 20,000              | 1,478             | 7%                        | 18,522                             |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| COMMUNITY SERVICES  | 9100           |                     |                   |                           |                                    |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| TRANSFER OUT  | 9700           |                     |                   |                           |                                    |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| DEBT SERVICE  | 9800           | 60,000              |                   | 0%                        | 60,000                             |                      |                 | #DIV/0!                   |                                    |                       |            |                           |                                    |
| <b>TOTAL GENERAL SUPPORT SERVICES</b>                                     |                | <b>\$ 879,208</b>   | <b>\$ 58,923</b>  | <b>7%</b>                 | <b>\$ 820,885</b>                  | <b>\$ 48,000</b>     |                 | <b>0%</b>                 | <b>\$ 48,000</b>                   | <b>\$</b>             |            | <b>\$ 48,000</b>          | <b>\$</b>                          |
| <b>TOTAL EXPENDITURES</b>   |                | <b>\$ 1,750,258</b> | <b>\$ 58,923</b>  | <b>3%</b>                 | <b>\$ 1,691,935</b>                | <b>\$ 48,000</b>     |                 | <b>0%</b>                 | <b>\$ 48,000</b>                   | <b>\$</b>             |            | <b>\$ 48,000</b>          | <b>\$</b>                          |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                  |                | <b>\$ 8,073</b>     | <b>\$ 100,600</b> |                           | <b>\$</b>                          | <b>\$ (4,250)</b>    | <b>\$ 5,229</b> |                           | <b>\$</b>                          | <b>\$</b>             |            | <b>\$</b>                 | <b>\$ 205,829</b>                  |

**The School Board of Miami-Dade County, Florida**  
**Balance Sheet (Unaudited)**  
**For Month Ended JULY 31, 2012**

| Description  | Account Number | General Fund       | Special Revenue Fund | Capital Projects Fund | Total              |
|--|----------------|--------------------|----------------------|-----------------------|--------------------|
| <b>ASSETS</b>  |                |                    |                      |                       |                    |
| Cash   | 1110           | 123,701            | 5,229                |                       | 128,930            |
| Accounts Receivable  | 1130           | 15,145             |                      |                       | 15,145             |
| Deposits Receivable  | 1210           |                    |                      |                       |                    |
| Prepaid Expenses   | 1230           | 37,000             |                      |                       | 37,000             |
| Due from other Funds   | 1141           |                    |                      |                       | -                  |
| Due from other Agencies  | 1220           |                    |                      |                       | -                  |
| Inventory  | 1150           |                    |                      |                       | -                  |
| Investments  | 1160           |                    |                      |                       | -                  |
| Other Current Assets   |                |                    |                      |                       | -                  |
| Land   | 1310           |                    |                      |                       | -                  |
| Land Improvements  | 1315           |                    |                      |                       | -                  |
| Improvements other than Buildings                                | 1320           | 21,525             |                      |                       | 21,525             |
| Buildings & Fixed Equipment (net of Depreciation)                | 1330           | 16,587             |                      |                       | 16,587             |
| Furniture, Fixtures, and Equipment (net of Depreciation)         | 1340           | 65,128             |                      |                       | 65,128             |
| Motor Vehicles (net of Depreciation)                             | 1350           |                    |                      |                       | -                  |
| Construction In Progress   | 1360           |                    |                      |                       | -                  |
| Audio Visual Materials & Computer Software (net of depreciation) | 1381           | 15,441             |                      |                       | 15,441             |
| Other Long Term Assets   |                |                    |                      |                       | -                  |
| <b>TOTAL ASSETS</b>  |                | <b>\$ 294,527</b>  | <b>\$ 5,229</b>      | <b>\$ -</b>           | <b>\$ 299,756</b>  |
| <b>LIABILITIES</b>   |                |                    |                      |                       |                    |
| Salaries, Benefits, and Payroll Taxes Payable                    | 2110           | 59,402             |                      |                       | 59,402             |
| Payroll Deductions and Withholdings                              | 2170           |                    |                      |                       |                    |
| Accounts Payable   | 2120           | 184,342            |                      |                       | 184,342            |
| Due to Other Funds   | 2161           |                    |                      |                       | -                  |
| Due to Other Agencies  | 2230           | -                  |                      |                       | -                  |
| Interest Payable   | 2210           |                    |                      |                       | -                  |
| Other Current Liabilities  |                |                    |                      |                       | -                  |
| Notes Payable  | 2310           | 80,055             |                      |                       | 80,055             |
| Bonds Payable  | 2320           |                    |                      |                       | -                  |
| Other Long Term Liabilities                                      |                |                    |                      |                       | -                  |
| <b>TOTAL LIABILITIES</b>   |                | <b>\$ 323,799</b>  | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 323,799</b>  |
| <b>FUND BALANCE</b>  |                |                    |                      |                       |                    |
| Restricted - Prior Period  |                | 41,807             |                      |                       | 41,807             |
| Unrestricted - Prior Period                                      |                | -171,679           |                      |                       | (171,679)          |
| Fund Balance - Prior Period                                      |                | (129,872)          | -                    | -                     | (129,872)          |
| ADD (+) Revenue  |                | 158,923            | 5,229                | -                     | 164,152            |
| DEDUCT (-) Expenses  |                | (58,323)           | -                    | -                     | (58,323)           |
| <b>TOTAL FUND BALANCE</b>  |                | <b>\$ (29,272)</b> | <b>\$ 5,229</b>      | <b>\$ -</b>           | <b>\$ (24,043)</b> |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b>                        |                | <b>\$ 294,527</b>  | <b>\$ 5,229</b>      | <b>\$ -</b>           | <b>\$ 299,756</b>  |

The School Board of Miami-Dade County, Florida  
 Statement of Operations (Unaudited)  
 For Month Ended AUGUST 31, 2012 Bridgepoint Academy Greater Miami #2013

| Description   |  | GENERAL FUND   |               |            |                           | SPECIAL REVENUE FUND               |               |            |                           | CAPITAL PROJECT FUNDS              |               |            |                           |                                    |
|---|--|----------------|---------------|------------|---------------------------|------------------------------------|---------------|------------|---------------------------|------------------------------------|---------------|------------|---------------------------|------------------------------------|
|   |  | Account Number | Annual Budget | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) |
| <b>ENROLLMENT</b>   |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
| K-5   |  |                | 179           |            | 0%                        | (179)                              |               |            |                           |                                    |               |            |                           |                                    |
| 6-8   |  |                |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |               |            |                           |                                    |
| 9-12  |  |                | 179           |            | 0%                        | (179)                              |               |            |                           |                                    |               |            |                           |                                    |
| <b>TOTAL ENROLLMENT</b>   |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
| <b>REVENUES</b>   |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
| STATE SOURCES -PEPP, Capital Outlay                                       |  | 3310           |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |               |            |                           |                                    |
| PEEP  |  | 3900           |               | 202,557    | #DIV/0!                   |                                    |               |            |                           |                                    |               |            |                           |                                    |
| Capital Outlay  |  |                |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |               |            |                           |                                    |
| FEDERAL SOURCES   |  | 3100           |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |               |            |                           |                                    |
| Grants  |  | 325A           |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |               |            |                           |                                    |
| School Lunch Reimbursement (NSLP)   |  |                |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |               |            |                           |                                    |
| LOCAL SOURCES   |  | 345X           |               | 359        | #DIV/0!                   |                                    | 33,750        | 5,128      | #DIV/0!                   |                                    |               |            |                           |                                    |
| Charger for service - Food Service  |  |                |               |            | #DIV/0!                   |                                    | 10,000        | 3,494      | #DIV/0!                   |                                    |               |            |                           |                                    |
| Other Local Revenue   |  | 3600           |               |            | #DIV/0!                   |                                    |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| TRANSFERS IN  |  |                |               |            | #DIV/0!                   |                                    |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| <b>TOTAL REVENUES</b>   |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
|   |  |                |               |            |                           |                                    | 1,725,331     | \$ 2,622   | 26%                       |                                    |               |            |                           | \$ 302,557                         |
| <b>EXPENDITURES</b>   |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
| INSTRUCTION   |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
| SALARIES (includes teachers, subs, other certified)                       |  | 5000           |               |            | 0%                        | 705,000                            |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| EMPLOYEE BENEFITS   |  | 5000           |               |            | 10%                       | 75,742                             |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| OTHER INSTRUCTION EXPENSES  |  | 5000           |               |            | 42%                       | 23,245                             |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| <b>TOTAL INSTRUCTION</b>  |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
|   |  |                |               |            |                           |                                    | 629,000       | \$ 25,018  | 3%                        |                                    |               |            |                           | \$ 5,128                           |
| INSTRUCTIONAL SUPPORT SERVICES  |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
| SALARIES (guidance, health, psychological staff)                          |  | 6000           |               |            | #DIV/0!                   |                                    |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| EMPLOYEE BENEFITS   |  | 8100           |               |            | #DIV/0!                   |                                    |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| PUPIL PERSONNEL SERVICES (guidance, health, psychological services)       |  | 8200           |               |            | 0%                        | 1,080                              |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| INSTRUCTIONAL MEDIA SERVICES  |  | 6000           |               |            | 0%                        | 1,000                              |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| INSTRUCTION & CURRICULUM DEVELOPMENT                                      |  | 6800           |               |            | 0%                        | 24,000                             |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| INSTRUCTIONAL STAFF TRAINING  |  | 6400           |               |            | 0%                        | 15,000                             |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| <b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>                               |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
|   |  |                |               |            |                           |                                    | 42,080        | \$ 42,080  | 0%                        |                                    |               |            |                           | \$ 25,013                          |
| <b>GENERAL SUPPORT SERVICES</b>   |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
| SALARIES (Principal, AP, office and custodial staff, etc.)                |  | 7800           |               |            | 1%                        | 114,035                            |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| EMPLOYEE BENEFITS   |  | 7800           |               |            | 15%                       | 8,108                              |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| SCHOOL BOARD (includes Attorney, Independent-Auditors)                    |  | 7100           |               |            | 0%                        | 20,000                             |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| GENERAL ADMINISTRATION (include management fees)                          |  | 7200           |               |            | 27%                       | 56,047                             |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| SCHOOL ADMINISTRATION   |  | 7500           |               |            | 7%                        | 8,579                              |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| FACILITIES ACQUISITION & CONSTRUCTION (include building lease / mortgage) |  | 7400           |               |            | 9%                        | 251,025                            |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| FISCAL SERVICES   |  | 7500           |               |            | 21%                       | 23,180                             |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| FOOD SERVICES   |  | 7800           |               |            | #DIV/0!                   |                                    | 48,000        | 3,408      | 7%                        |                                    |               |            |                           |                                    |
| CENTRAL SERVICES  |  | 7700           |               |            | 0%                        | 1,000                              |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| PUPIL TRANSPORTATION SERVICES   |  | 7800           |               |            | 65%                       | 44,548                             |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| OPERATION OF PLANT  |  | 8100           |               |            | 40%                       | 11,809                             |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| MAINTENANCE OF PLANT  |  | 9100           |               |            | #DIV/0!                   |                                    |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| COMMUNITY SERVICES  |  | 9700           |               |            | 0%                        | 60,000                             |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| TRANSFER OUT  |  |                |               |            | 15%                       | 247,037                            |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| DEBT SERVICE  |  | 9200           |               |            |                           |                                    |               |            | #DIV/0!                   |                                    |               |            |                           |                                    |
| <b>TOTAL GENERAL SUPPORT SERVICES</b>                                     |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
|   |  |                |               |            |                           |                                    | 879,206       | \$ 182,195 | 15%                       |                                    |               |            |                           | \$ 135,589                         |
| <b>TOTAL EXPENDITURES</b>   |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
|   |  |                |               |            |                           |                                    | 1,750,258     | \$ 357,204 | 9%                        |                                    |               |            |                           | \$ 180,672                         |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                  |  |                |               |            |                           |                                    |               |            |                           |                                    |               |            |                           |                                    |
|   |  |                |               |            |                           |                                    | 8,078         | \$ 345,712 |                           |                                    |               |            |                           | \$ 150,926                         |

The School Board of Miami-Dade County, Florida  
 Balance Sheet (Unaudited)  
 For Month Ended AUGUST 31, 2012

| Description  | Account Number | General Fund      | Special Revenue Fund | Capital Projects Fund | Total             |
|--|----------------|-------------------|----------------------|-----------------------|-------------------|
| <b>ASSETS</b>  |                |                   |                      |                       |                   |
| Cash   | 1110           | 46,158            | 5,214                |                       | 51,372            |
| Accounts Receivable  | 1130           | 18,243            |                      |                       | 18,243            |
| Deposits Receivable  | 1210           |                   |                      |                       |                   |
| Prepaid Expenses   | 1230           | 39,722            |                      |                       | 39,722            |
| Due from other Funds   | 1141           |                   |                      |                       | -                 |
| Due from other Agencies  | 1220           |                   |                      |                       | -                 |
| Inventory  | 1150           |                   |                      |                       | -                 |
| Investments  | 1160           |                   |                      |                       | -                 |
| Other Current Assets   |                |                   |                      |                       | -                 |
| Land   | 1310           |                   |                      |                       | -                 |
| Land Improvements  | 1315           |                   |                      |                       | -                 |
| Improvements other than Buildings                                | 1320           | 21,525            |                      |                       | 21,525            |
| Buildings & Fixed Equipment (net of Depreciation)                | 1330           | 16,587            |                      |                       | 16,587            |
| Furniture, Fixtures, and Equipment (net of Depreciation)         | 1340           | 67,161            |                      |                       | 67,161            |
| Motor Vehicles (net of Depreciation)                             | 1350           |                   |                      |                       | -                 |
| Construction in Progress   | 1360           |                   |                      |                       | -                 |
| Audio Visual Materials & Computer Software (net of depreciation) | 1381           | 21,671            |                      |                       | 21,671            |
| Other Long Term Assets   |                |                   |                      |                       | -                 |
| <b>TOTAL ASSETS</b>  |                | <b>\$ 231,067</b> | <b>\$ 5,214</b>      | <b>\$ -</b>           | <b>\$ 236,281</b> |
| <b>LIABILITIES</b>   |                |                   |                      |                       |                   |
| Salaries, Benefits, and Payroll Taxes Payable                    | 2110           | -                 |                      |                       | -                 |
| Payroll Deductions and Withholdings                              | 2170           |                   |                      |                       |                   |
| Accounts Payable   | 2120           | 137,819           |                      |                       | 137,819           |
| Due to Other Funds   | 2161           |                   |                      |                       | -                 |
| Due to Other Agencies  | 2230           | -                 |                      |                       | -                 |
| Interest Payable   | 2210           |                   |                      |                       | -                 |
| Other Current Liabilities  |                |                   |                      |                       | -                 |
| Notes Payable  | 2310           | 77,408            |                      |                       | 77,408            |
| Bonds Payable  | 2320           |                   |                      |                       | -                 |
| Other Long Term Liabilities                                      |                |                   |                      |                       | -                 |
| <b>TOTAL LIABILITIES</b>   |                | <b>\$ 215,227</b> | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 215,227</b> |
| <b>FUND BALANCE</b>  |                |                   |                      |                       |                   |
| Restricted - Prior Period  |                | 41,807            |                      |                       | 41,807            |
| Unrestricted - Prior Period                                      |                | -171,679          |                      |                       | (171,679)         |
| Fund Balance - Prior Period                                      |                | (129,872)         | -                    | -                     | (129,872)         |
| ADD (+) Revenue  |                | 302,916           | 8,622                | -                     | 311,538           |
| DEDUCT(-) Expenses   |                | (157,204)         | (3,408)              | -                     | (160,612)         |
| <b>TOTAL FUND BALANCE</b>  |                | <b>\$ 15,840</b>  | <b>\$ 5,214</b>      | <b>\$ -</b>           | <b>\$ 21,054</b>  |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b>                        |                | <b>\$ 231,067</b> | <b>\$ 5,214</b>      | <b>\$ -</b>           | <b>\$ 236,281</b> |

The School Board of Miami-Dade County, Florida  
Statement of Operations (Unaudited)  
For Month Ended SEPTEMBER 30, 2012 Bridgepoint Academy (Greater Miami) #2013

| Description   | Account Number | GENERAL FUND  |            |                           |                                    | SPECIAL REVENUE FUND |            |                           |                                    | CAPITAL PROJECT FUNDS |            |                           |                                    |
|---|----------------|---------------|------------|---------------------------|------------------------------------|----------------------|------------|---------------------------|------------------------------------|-----------------------|------------|---------------------------|------------------------------------|
|   |                | Annual Budget | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget        | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget         | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) |
| ENROLLMENT  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| K-5   |                | 179           |            | 0%                        | (179)                              |                      |            |                           |                                    |                       |            |                           |                                    |
| 6-8   |                |               |            | #DIV/0!                   |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| 9-12  |                | 179           |            | 0%                        | (179)                              |                      |            |                           |                                    |                       |            |                           |                                    |
| TOTAL ENROLLMENT  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| REVENUES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| STATE SOURCES -PEEP, Capital Outlay                                       | 3310           | 1,738,331     | 446,324    | #DIV/0!                   |                                    |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| PEEP  | 3300           |               |            | #DIV/0!                   |                                    |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| Capital Outlay  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| FEDERAL SOURCES   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Grants  | 8100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| School Lunch Reimbursement (NSLP)   | 3251           |               |            |                           |                                    | 35,750               | 9,322      | #DIV/0!                   |                                    |                       |            |                           |                                    |
| LOCAL SOURCES   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Charges for service - Food Service  | 345X           | 20,000        | 585        | #DIV/0!                   |                                    | 10,000               | 5,817      | #DIV/0!                   |                                    |                       |            |                           |                                    |
| Other Local Revenue   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| TRANSFERS IN  | 3600           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| TOTAL REVENUES  |                | \$ 1,758,331  | \$ 446,899 | 25%                       | \$ -                               | \$ 45,750            | \$ 14,277  | 35%                       | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ -                               |
| EXPENDITURES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTION   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (includes teachers, subs, other certified)                       | 5000           | 795,000       | 59,722     | 8%                        | 645,278                            |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 5000           | 84,000        | 11,589     | 14%                       | 72,411                             |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| OTHER INSTRUCTION EXPENSES  | 5000           | 40,000        | 16,755     | 42%                       | 23,245                             |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| TOTAL INSTRUCTION   |                | \$ 829,000    | \$ 88,416  | 11%                       | \$ 740,584                         |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL SUPPORT SERVICES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (guidance, health, psychological staff)                          | 6100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 6100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| PUPIL PERSONNEL SERVICES (guidance, health, psychological services)       | 6200           | 1,050         |            | 0%                        | 1,050                              |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL MEDIA SERVICES  | 6300           | 1,000         |            | 0%                        | 1,000                              |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL & CURRICULUM DEVELOPMENT                                    | 6400           | 24,000        |            | 0%                        | 24,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL STAFF TRAINING  |                | 18,000        |            | 0%                        | 18,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES                                      |                | \$ 42,050     | \$ -       | 0%                        | \$ 42,050                          |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| GENERAL SUPPORT SERVICES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (Principal, A/P, office and custodial staff, etc.)               | 7300           | 115,000       | 15,477     | 13%                       | 99,523                             |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 7300           | 9,504         | 2,052      | 22%                       | 7,452                              |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| SCHOOL BOARD (includes Attorney, Independent Auditors)                    | 7100           | 20,000        |            | 0%                        | 20,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| GENERAL ADMINISTRATION (include management fees)                          | 7200           | 209,687       | 85,249     | 41%                       | 124,438                            |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| SCHOOL ADMINISTRATION   | 7300           | 87,068        | 8,732      | 10%                       | 78,336                             |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| FACILITIES ACQUISITION & CONSTRUCTION (include building lease / mortgage) | 7400           | 259,550       | 11,179     | 4%                        | 248,371                            |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| FISCAL SERVICES   |                | 29,235        | 7,659      | 27%                       | 21,576                             |                      |            |                           |                                    |                       |            |                           |                                    |
| FOOD SERVICES   | 7600           |               |            |                           |                                    | 48,000               | 7,653      | 16%                       | 40,347                             |                       |            |                           |                                    |
| CENTRAL SERVICES  | 7700           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| PUPIL TRANSPORTATION SERVICES   | 7800           | 1,000         |            | 0%                        | 1,000                              |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| OPERATION OF PLANT  | 7900           | 68,109        | 72,560     | 107%                      | (4,451)                            |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| MAINTENANCE OF PLANT  | 8100           | 20,000        | 8,751      | 44%                       | 11,249                             |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| COMMUNITY SERVICES  | 5100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| TRANSFER OUT  | 9700           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| DEBT SERVICE  | 9200           | 60,000        |            | 0%                        | 60,000                             |                      |            | #DIV/0!                   |                                    |                       |            |                           |                                    |
| TOTAL GENERAL SUPPORT SERVICES  |                | \$ 879,208    | \$ 215,209 | 24%                       | \$ 663,999                         |                      |            | 16%                       | \$ 40,347                          |                       |            |                           |                                    |
| TOTAL EXPENDITURES  |                | \$ 1,750,258  | \$ 801,725 | 46%                       | \$ 948,533                         |                      |            | 16%                       | \$ 40,347                          |                       |            |                           |                                    |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES                         |                | \$ 8,073      | \$ 144,974 |                           | \$ 6,644                           |                      |            |                           | \$ -                               |                       |            |                           | \$ 151,618                         |

The School Board of Miami-Dade County, Florida  
 Balance Sheet (Unaudited)  
 For Month Ended SEPTEMBER 30, 2012

| Description  | Account Number | General Fund      | Special Revenue Fund | Capital Projects Fund | Total             |
|--|----------------|-------------------|----------------------|-----------------------|-------------------|
| <b>ASSETS</b>  |                |                   |                      |                       |                   |
| Cash   | 1110           | 38,686            | 6,644                |                       | 45,330            |
| Accounts Receivable  | 1130           | 19,363            |                      |                       | 19,363            |
| Deposits Receivable  | 1210           |                   |                      |                       |                   |
| Prepaid Expenses   | 1230           | 39,722            |                      |                       | 39,722            |
| Due from other Funds   | 1141           |                   |                      |                       | -                 |
| Due from other Agencies  | 1220           |                   |                      |                       | -                 |
| Inventory  | 1150           |                   |                      |                       | -                 |
| Investments  | 1160           |                   |                      |                       | -                 |
| Other Current Assets   |                |                   |                      |                       | -                 |
| Land   | 1310           |                   |                      |                       | -                 |
| Land Improvements  | 1315           |                   |                      |                       | -                 |
| Improvements other than Buildings                                | 1320           | 21,525            |                      |                       | 21,525            |
| Buildings & Fixed Equipment (net of Depreciation)                | 1330           | 16,587            |                      |                       | 16,587            |
| Furniture, Fixtures, and Equipment (net of Depreciation)         | 1340           | 68,730            |                      |                       | 68,730            |
| Motor Vehicles (net of Depreciation)                             | 1350           |                   |                      |                       | -                 |
| Construction in Progress   | 1360           |                   |                      |                       | -                 |
| Audio Visual Materials & Computer Software (net of depreciation) | 1381           | 21,671            |                      |                       | 21,671            |
| Other Long Term Assets   |                |                   |                      |                       | -                 |
| <b>TOTAL ASSETS</b>  |                | <b>\$ 226,284</b> | <b>\$ 6,644</b>      | <b>\$ -</b>           | <b>\$ 232,928</b> |
| <b>LIABILITIES</b>   |                |                   |                      |                       |                   |
| Salaries, Benefits, and Payroll Taxes Payable                    | 2110           | -                 |                      |                       | -                 |
| Payroll Deductions and Withholdings                              | 2170           |                   |                      |                       |                   |
| Accounts Payable   | 2120           | 132,032           |                      |                       | 132,032           |
| Due to Other Funds   | 2161           |                   |                      |                       | -                 |
| Due to Other Agencies  | 2230           |                   |                      |                       | -                 |
| Interest Payable   | 2210           |                   |                      |                       | -                 |
| Other Current Liabilities  |                |                   |                      |                       | -                 |
| Notes Payable  | 2310           | 79,150            |                      |                       | 79,150            |
| Bonds Payable  | 2320           |                   |                      |                       | -                 |
| Other Long Term Liabilities                                      |                |                   |                      |                       | -                 |
| <b>TOTAL LIABILITIES</b>   |                | <b>\$ 211,182</b> | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 211,182</b> |
| <b>FUND BALANCE</b>  |                |                   |                      |                       |                   |
| Restricted - Prior Period  |                | 41,807            |                      |                       | 41,807            |
| Unrestricted - Prior Period                                      |                | -171,679          |                      |                       | (171,679)         |
| Fund Balance - Prior Period                                      |                | (129,872)         | -                    | -                     | (129,872)         |
| ADD (+) Revenue  |                | 446,699           | 14,277               | -                     | 460,976           |
| DEDUCT(-) Expenses   |                | (301,725)         | (7,633)              | -                     | (309,358)         |
| <b>TOTAL FUND BALANCE</b>  |                | <b>\$ 15,102</b>  | <b>\$ 6,644</b>      | <b>\$ -</b>           | <b>\$ 21,746</b>  |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b>                        |                | <b>\$ 226,284</b> | <b>\$ 6,644</b>      | <b>\$ -</b>           | <b>\$ 232,928</b> |



The School Board of Miami-Dade County, Florida  
 Statements of Operations (Unaudited)  
 For Month Ended JULY 31, 2012 Bridgepoint Academy Village, Green #3054

| Description   | Account Number | GENERAL FUND  |            |                           |                                    | SPECIAL REVENUE FUND |            |                           |                                    | CAPITAL PROJECT FUNDS |            |                           |                                    |
|---|----------------|---------------|------------|---------------------------|------------------------------------|----------------------|------------|---------------------------|------------------------------------|-----------------------|------------|---------------------------|------------------------------------|
|   |                | Annual Budget | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget        | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget         | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) |
| <b>ENROLLMENT</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| X - 5   |                | 170           |            | 0%                        | (170)                              |                      |            |                           |                                    |                       |            |                           |                                    |
| 6 - 8   |                |               |            | #DIV/0!                   | -                                  |                      |            |                           |                                    |                       |            |                           |                                    |
| 9 - 12  |                | 170           |            | 0%                        | (170)                              |                      |            |                           |                                    |                       |            |                           |                                    |
| TOTAL ENROLLMENT  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>REVENUES</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| STATE SOURCES - FEPP, Capital Outlay                                      | 3310           |               | 109,187    | #DIV/0!                   | -                                  |                      |            |                           |                                    |                       |            |                           |                                    |
| FEPP  | 3500           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Capital Outlay  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| FEDERAL SOURCES   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Grants  | 3100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| School Lunch Reimbursement (NSLP)   | 3261           |               |            |                           |                                    |                      | 2,895      |                           |                                    |                       |            |                           |                                    |
| LOCAL SOURCES   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Charges for services - Food Services                                      | 343X           | 7,500         | 90         | #VALUE!                   | #VALUE!                            |                      | 7,500      |                           |                                    |                       |            |                           |                                    |
| Office/Local Revenue  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| TRANSFERS IN  | 3600           |               | 109,277    | 11%                       | #VALUE!                            |                      |            |                           |                                    |                       |            |                           |                                    |
| TOTAL REVENUES  |                | \$ 1,095,088  | \$ 109,277 |                           | \$ 985,811                         | \$ 35,000            | \$ 2,895   | 8%                        | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ 112,172                         |
| <b>EXPENDITURES</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>INSTRUCTION</b>  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (includes teachers, subs, other certified)                       | 5000           | 483,544       | -          | 0%                        | 483,544                            |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 5000           | 36,000        | -          | 0%                        | 36,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| OTHER INSTRUCTION EXPENSES  | 5000           | 31,377        | -          | 0%                        | 31,377                             |                      |            |                           |                                    |                       |            |                           |                                    |
| TOTAL INSTRUCTION   |                | \$ 550,921    | \$ -       | 0%                        | \$ 550,921                         | \$ -                 | \$ -       |                           | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ -                               |
| <b>INSTRUCTIONAL SUPPORT SERVICES</b>                                     |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (guidance, health, psychological staff)                          | 6100           | 1,500         | -          | 0%                        | 1,500                              |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 6100           | -             | -          | #DIV/0!                   | -                                  |                      |            |                           |                                    |                       |            |                           |                                    |
| PUPIL PERSONNEL SERVICES (guidance, health, psychological services)       | 6200           | 2,148         | -          | 0%                        | 2,148                              |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL MEDIA SERVICES  | 6300           | 7,500         | -          | 0%                        | 7,500                              |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTION & CURRICULUM DEVELOPMENT                                      | 6400           | 7,500         | -          | 0%                        | 7,500                              |                      |            |                           |                                    |                       |            |                           |                                    |
| TOTAL INSTRUCTIONAL SUPPORT SERVICES                                      |                | \$ 18,648     | \$ -       | 0%                        | \$ 18,648                          | \$ -                 | \$ -       |                           | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ -                               |
| <b>GENERAL SUPPORT SERVICES</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (Principal, A/P, office and custodial staff, etc.)               | 7300           | 69,502        | -          | 0%                        | 69,502                             |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 7300           | 4,752         | -          | 0%                        | 4,752                              |                      |            |                           |                                    |                       |            |                           |                                    |
| SCHOOL BOARD (includes Attorney, Independent Auditor)                     | 7100           | 15,000        | -          | 0%                        | 15,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| GENERAL ADMINISTRATION (include management fees)                          | 7200           | 11,748        | 15,888     | 14%                       | 10,360                             |                      |            |                           |                                    |                       |            |                           |                                    |
| SCHOOL ADMINISTRATION   | 7400           | 11,748        | 157        | 1%                        | 11,468                             |                      |            |                           |                                    |                       |            |                           |                                    |
| FACILITIES ACQUISITION & CONSTRUCTION (include building lease / mortgage) | 7500           | 9,036         | 53         | 0%                        | 9,036                              |                      |            |                           |                                    |                       |            |                           |                                    |
| FISCAL SERVICES   | 7600           | 3,053         | 53         | 2%                        | 2,953                              |                      |            |                           |                                    |                       |            |                           |                                    |
| FOOD SERVICES   | 7700           |               |            | #DIV/0!                   |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| CENTRAL SERVICES  | 7800           | 150           |            | 0%                        | 150                                |                      |            |                           |                                    |                       |            |                           |                                    |
| PUPIL TRANSPORTATION SERVICES   | 7900           | 27,877        | 8,094      | 29%                       | 19,783                             |                      |            |                           |                                    |                       |            |                           |                                    |
| OPERATION OF PLANT  | 8100           | 20,000        | 700        | 4%                        | 19,300                             |                      |            |                           |                                    |                       |            |                           |                                    |
| MAINTENANCE OF PLANT  | 8300           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| COMMUNITY SERVICES  | 9100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| TRANSFER OUT  | 9700           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| DEBT SERVICE  | 9200           | 40,000        |            | 0%                        | 40,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| TOTAL GENERAL SUPPORT SERVICES  |                | \$ 482,009    | \$ 25,582  | 6%                        | \$ 407,527                         | \$ 37,500            | \$ 2,761   | 7%                        | \$ 34,739                          | \$ -                  | \$ -       | \$ -                      | \$ 28,143                          |
| <b>TOTAL EXPENDITURES</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
|   |                | \$ 1,002,678  | \$ 25,582  | 3%                        | \$ 977,096                         | \$ 37,500            | \$ 2,761   | 7%                        | \$ 34,739                          | \$ -                  | \$ -       | \$ -                      | \$ 28,143                          |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
|   |                | \$ 2,610      | \$ 83,895  |                           | \$ 86,505                          | \$ 12,500            | \$ 134     |                           | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ 84,029                          |

**The School Board of Miami-Dade County, Florida**  
**Balance Sheet (Unaudited)**  
**For Month Ended JULY 31, 2012**

| Description  | Account Number | General Fund       | Special Revenue Fund | Capital Projects Fund | Total              |
|--|----------------|--------------------|----------------------|-----------------------|--------------------|
| <b>ASSETS</b>  |                |                    |                      |                       |                    |
| Cash   | 1110           | 29,681             | 134                  |                       | 29,815             |
| Accounts Receivable  | 1130           |                    |                      |                       | -                  |
| Deposits Receivable  | 1210           |                    |                      |                       | -                  |
| Prepaid Expenses   | 1230           | 9,600              |                      |                       | 9,600              |
| Due from other Funds   | 1141           | 23,605             |                      |                       | 23,605             |
| Due from other Agencies  | 1220           | -                  |                      |                       | -                  |
| Inventory  | 1150           |                    |                      |                       | -                  |
| Investments  | 1160           |                    |                      |                       | -                  |
| Other Current Assets   |                |                    |                      |                       | -                  |
| Land   | 1310           |                    |                      |                       | -                  |
| Land Improvements  | 1315           |                    |                      |                       | -                  |
| Improvements other than Buildings                                | 1320           | 27,701             |                      |                       | 27,701             |
| Buildings & Fixed Equipment (net of Depreciation)                | 1330           | 30,858             |                      |                       | 30,858             |
| Furniture, Fixtures, and Equipment (net of Depreciation)         | 1340           | 37,996             |                      |                       | 37,996             |
| Motor Vehicles (net of Depreciation)                             | 1350           |                    |                      |                       | -                  |
| Construction in Progress   | 1360           |                    |                      |                       | -                  |
| Audio Visual Materials & Computer Software (net of depreciation) | 1381           | 11,319             |                      |                       | 11,319             |
| Other Long Term Assets   |                |                    |                      |                       | -                  |
| <b>TOTAL ASSETS</b>  |                | <b>\$ 170,760</b>  | <b>\$ 134</b>        | <b>\$ -</b>           | <b>\$ 170,894</b>  |
| <b>LIABILITIES</b>   |                |                    |                      |                       |                    |
| Salaries, Benefits, and Payroll Taxes Payable                    | 2110           | 36,121             |                      |                       | 36,121             |
| Payroll Deductions and Withholdings                              | 2170           |                    |                      |                       | -                  |
| Accounts Payable   | 2120           | 88,157             |                      |                       | 88,157             |
| Due to Other Funds   | 2161           | 90,289             |                      |                       | 90,289             |
| Due to Other Agencies  | 2230           |                    |                      |                       | -                  |
| Interest Payable   | 2210           |                    |                      |                       | -                  |
| Other Current Liabilities  |                |                    |                      |                       | -                  |
| Notes Payable  | 2310           |                    |                      |                       | -                  |
| Bonds Payable  | 2320           |                    |                      |                       | -                  |
| Other Long Term Liabilities                                      |                |                    |                      |                       | -                  |
| <b>TOTAL LIABILITIES</b>   |                | <b>\$ 214,567</b>  | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 214,567</b>  |
| <b>FUND BALANCE</b>  |                |                    |                      |                       |                    |
| Restricted - Prior Period  |                | 98,894             |                      |                       | 98,894             |
| Unrestricted - Prior Period                                      |                | -226,596           |                      |                       | (226,596)          |
| Fund Balance - Prior Period                                      |                | (127,702)          | -                    | -                     | (127,702)          |
| ADD (+) Revenue  |                | 109,277            | 2,895                | -                     | 112,172            |
| DEDUCT(-) Expenses   |                | (25,382)           | (2,761)              | -                     | (28,143)           |
| <b>TOTAL FUND BALANCE</b>  |                | <b>\$ (43,807)</b> | <b>\$ 134</b>        | <b>\$ -</b>           | <b>\$ (43,673)</b> |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b>                        |                | <b>\$ 170,760</b>  | <b>\$ 134</b>        | <b>\$ -</b>           | <b>\$ 170,894</b>  |

The School Board of Miami-Dade County, Florida  
 Statements of Operations (Unaudited)  
 For Month Ended AUGUST 31, 2012 Bridgepoint Academy Village Green #2034

| Description   | Account Number | GENERAL FUND  |            |                           |                                    | SPECIAL REVENUE FUND |            |                           |                                    | CAPITAL PROJECT FUNDS |            |                           |                                    |
|---|----------------|---------------|------------|---------------------------|------------------------------------|----------------------|------------|---------------------------|------------------------------------|-----------------------|------------|---------------------------|------------------------------------|
|   |                | Annual Budget | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget        | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget         | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) |
| <b>ENROLLMENT</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| K-5   |                | 170           |            | 0%                        | (170)                              |                      |            |                           |                                    |                       |            |                           |                                    |
| 6-8   |                |               |            | #DN/01                    |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| 9-12  |                | 370           |            | 0%                        | (370)                              |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL ENROLLMENT</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>REVENUES</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| STATE SOURCES - FEPP, Capital Outlay                                      | 3310           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| FEPP  | 3300           | 597,538       | 207,677    | #DN/01                    |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Capital Outlay  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| FEDERAL SOURCES   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Grants  | 8100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| School Lunch Reimbursement (NSLP)   | 3281           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| LOCAL SOURCES   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Charges for service - Food Service  | 845X           | 7,500         | 90         | #DN/01                    |                                    | 27,500               | 2,895      | #DN/01                    |                                    |                       |            |                           |                                    |
| Other Local Revenue   |                |               |            |                           |                                    | 7,500                | 1,496      | #DN/01                    |                                    |                       |            |                           |                                    |
| TRANSFERS IN  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL REVENUES</b>   | 8600           | \$ 1,005,038  | \$ 207,767 | 21%                       | \$ #VALUE!                         | \$ 35,000            | \$ 4,391   | 13%                       | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ 232,158                         |
| <b>EXPENDITURES</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTION   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (includes teachers, subs, other certified)                       | 5000           | 483,544       | -          | 0%                        | 483,544                            |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 5000           | 36,000        | 4,744      | 13%                       | 31,256                             |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| OTHER INSTRUCTION EXPENSES  | 5000           | 81,377        | 11,723     | 14%                       | 69,654                             |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| <b>TOTAL INSTRUCTION</b>  |                | \$ 550,921    | \$ 16,467  | 3%                        | \$ 534,454                         |                      |            |                           |                                    |                       |            |                           | \$ 4,744                           |
| INSTRUCTIONAL SUPPORT SERVICES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (guidance, health, psychological staff)                          | 6100           | 1,500         | -          | 0%                        | 1,500                              |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 6100           | -             | -          | #DN/01                    |                                    |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| PUPIL PERSONNEL SERVICES (guidance, health, psychological services)       | 6100           | 2,148         | -          | 0%                        | 2,148                              |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL MEDIA SERVICES  | 6200           | 7,500         | -          | 0%                        | 7,500                              |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| INSTRUCTION & CURRICULUM DEVELOPMENT                                      | 6300           | 7,500         | -          | 0%                        | 7,500                              |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL STAFF TRAINING  | 6400           | 13,648        | -          | 0%                        | 13,648                             |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| <b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>                               |                | \$ 38,648     | \$ -       | 0%                        | \$ 38,648                          |                      |            |                           |                                    |                       |            |                           | \$ 11,723                          |
| GENERAL SUPPORT SERVICES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (Principal, AP, office and custodial staff, etc.)                | 7300           | 69,542        | 2,107      | 3%                        | 67,435                             |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 7300           | 4,752         | -          | 0%                        | 4,752                              |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| SCHOOL BOARD (includes Attorney, Independent Auditors)                    | 7100           | 15,000        | -          | 0%                        | 15,000                             |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| GENERAL ADMINISTRATION (include management fees)                          | 7200           | 117,488       | 98,158     | 83%                       | 19,330                             |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| SCHOOL ADMINISTRATION   | 7300           | 17,616        | 3,269      | 18%                       | 14,347                             |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| FACILITIES ACQUISITION & CONSTRUCTION (include building lease / mortgage) | 7400           | 117,488       | -          | 0%                        | 117,488                            |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| FISCAL SERVICES   | 7500           | 9,035         | 6,085      | 67%                       | 2,950                              |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| FOOD SERVICES   | 7600           | -             | -          |                           | -                                  |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| CENTRAL SERVICES  | 7700           | -             | -          |                           | -                                  |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| PUPIL TRANSPORTATION SERVICES   | 7800           | 180           | -          | 0%                        | 180                                |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| OPERATION OF PLANT  | 7900           | 27,877        | 18,006     | 65%                       | 9,871                              |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| MAINTENANCE OF PLANT  | 8100           | 20,000        | 9,417      | 47%                       | 10,583                             |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| COMMUNITY SERVICES  | 9100           | -             | -          |                           | -                                  |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| TRANSFER OUT  | 9700           | -             | -          |                           | -                                  |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| DEBT SERVICE  | 9200           | 40,000        | -          | 0%                        | 40,000                             |                      |            | #DN/01                    |                                    |                       |            |                           |                                    |
| <b>TOTAL GENERAL SUPPORT SERVICES</b>                                     |                | \$ 432,809    | \$ 66,084  | 15%                       | \$ 366,725                         |                      |            |                           |                                    |                       |            |                           | \$ 2,107                           |
| <b>TOTAL EXPENDITURES</b>   |                | \$ 1,005,478  | \$ 82,851  | 8%                        | \$ 919,977                         |                      |            |                           |                                    |                       |            |                           | \$ 18,006                          |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                  |                | \$ 2,610      | \$ 133,256 |                           | \$ 1,690                           |                      |            |                           |                                    |                       |            |                           | \$ 3,417                           |

The School Board of Miami-Dade County, Florida  
 Balance Sheet (Unaudited)  
 For Month Ended AUGUST 31, 2012

| Description  | Account Number | General Fund      | Special Revenue Fund | Capital Projects Fund | Total             |
|--|----------------|-------------------|----------------------|-----------------------|-------------------|
| <b>ASSETS</b>  |                |                   |                      |                       |                   |
| Cash   | 1110           | 51,605            | 1,630                |                       | 53,235            |
| Accounts Receivable  | 1130           |                   |                      |                       | -                 |
| Deposits Receivable  | 1210           |                   |                      |                       | -                 |
| Prepaid Expenses   | 1230           | 9,600             |                      |                       | 9,600             |
| Due from other Funds   | 1141           | -                 |                      |                       | -                 |
| Due from other Agencies  | 1220           | -                 |                      |                       | -                 |
| Inventory  | 1150           |                   |                      |                       | -                 |
| Investments  | 1160           |                   |                      |                       | -                 |
| Other Current Assets   |                |                   |                      |                       | -                 |
| Land   | 1310           |                   |                      |                       | -                 |
| Land Improvements  | 1315           |                   |                      |                       | -                 |
| Improvements other than Buildings                                | 1320           | 27,701            |                      |                       | 27,701            |
| Buildings & Fixed Equipment (net of Depreciation)                | 1330           | 33,868            |                      |                       | 33,868            |
| Furniture, Fixtures, and Equipment (net of Depreciation)         | 1340           | 37,996            |                      |                       | 37,996            |
| Motor Vehicles (net of Depreciation)                             | 1350           |                   |                      |                       | -                 |
| Construction in Progress   | 1360           |                   |                      |                       | -                 |
| Audio Visual Materials & Computer Software (net of depreciation) | 1381           | 14,865            |                      |                       | 14,865            |
| Other Long Term Assets   |                |                   |                      |                       | -                 |
| <b>TOTAL ASSETS</b>  |                | <b>\$ 175,635</b> | <b>\$ 1,630</b>      | <b>\$ -</b>           | <b>\$ 177,265</b> |
| <b>LIABILITIES</b>   |                |                   |                      |                       |                   |
| Salaries, Benefits, and Payroll Taxes Payable                    | 2110           | -                 |                      |                       | -                 |
| Payroll Deductions and Withholdings                              | 2170           |                   |                      |                       | -                 |
| Accounts Payable   | 2120           | 91,388            |                      |                       | 91,388            |
| Due to Other Funds   | 2161           | 86,683            |                      |                       | 86,683            |
| Due to Other Agencies  | 2230           |                   |                      |                       | -                 |
| Interest Payable   | 2210           |                   |                      |                       | -                 |
| Other Current Liabilities  |                |                   |                      |                       | -                 |
| Notes Payable  | 2310           |                   |                      |                       | -                 |
| Bonds Payable  | 2320           |                   |                      |                       | -                 |
| Other Long Term Liabilities                                      |                |                   |                      |                       | -                 |
| <b>TOTAL LIABILITIES</b>   |                | <b>\$ 178,071</b> | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 178,071</b> |
| <b>FUND BALANCE</b>  |                |                   |                      |                       |                   |
| Restricted - Prior Period  |                | 98894             |                      |                       | 98,894            |
| Unrestricted - Prior Period                                      |                | -226596           |                      |                       | (226,596)         |
| Fund Balance - Prior Period                                      |                | (127,702)         | -                    | -                     | (127,702)         |
| ADD (+) Revenue  |                | 207,767           | 4,391                | -                     | 212,158           |
| DEDUCT(-) Expenses   |                | (82,501)          | (2,761)              | -                     | (85,262)          |
| <b>TOTAL FUND BALANCE</b>  |                | <b>\$ (2,436)</b> | <b>\$ 1,630</b>      | <b>\$ -</b>           | <b>\$ (806)</b>   |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b>                        |                | <b>\$ 175,635</b> | <b>\$ 1,630</b>      | <b>\$ -</b>           | <b>\$ 177,265</b> |

The School Board of Miami-Dade County, Florida  
 Statement of Operations (Continued)  
 For Month Ended SEPTEMBER 30, 2022 Bridgepoint Academy Village Green #0084

| Description   | Account Number | GENERAL FUND  |            |                           |                                    | SPECIAL REVENUE FUND |            |                           |                                    | CAPITAL PROJECT FUNDS |            |                           |                                    |
|---|----------------|---------------|------------|---------------------------|------------------------------------|----------------------|------------|---------------------------|------------------------------------|-----------------------|------------|---------------------------|------------------------------------|
|   |                | Annual Budget | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget        | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) | Annual Budget         | YTD Actual | % of YTD Actual to Budget | Variance - Favorable (Unfavorable) |
| <b>ENROLLMENT</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| X-5   |                | 170           |            | 0%                        | (170)                              |                      |            |                           |                                    |                       |            |                           |                                    |
| 6-8   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| 9-22  |                | 170           |            | 0%                        | (170)                              |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL ENROLLMENT</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
|   |                | 697,588       | 305,457    |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>REVENUES</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| STATESOURCES-FFEP, Capital Outlay   | 8310           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| FFEP  | 8300           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Capital Outlay  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| FEDERAL SOURCES   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Grants  | 5100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| School Lunch Reimbursement (NSLP)   | 3281           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| LOCAL SOURCES   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Charges for service - Food Service  | 345X           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Other Local Revenue   | 3600           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| TRANSFERS IN  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL REVENUES</b>   |                | \$ 1,005,088  | \$ 305,227 | 30%                       | #VALUE!                            | \$ 35,000            | \$ 7,907   | 23%                       | \$ -                               | \$ -                  | \$ -       | \$ -                      | \$ -                               |
| <b>EXPENDITURES</b>   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTION   |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (includes teachers, subs, other certified)                       | 5000           | 485,544       | 39,403     | 8%                        | 444,141                            |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 5000           | 36,000        | 7,382      | 21%                       | 28,618                             |                      |            |                           |                                    |                       |            |                           |                                    |
| OTHER INSTRUCTION EXPENSES  | 5000           | 31,377        | 11,750     | 37%                       | 19,627                             |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL INSTRUCTION</b>  |                | \$ 552,921    | \$ 58,535  | 11%                       | \$ 494,386                         |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL SUPPORT SERVICES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (guidance, health, psychological staff)                          | 6100           | 1,500         |            | 0%                        | 1,500                              |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 6100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Pupil Personnel Services (guidance, health, psychological services)       | 6200           | 2,148         |            | 0%                        | 2,148                              |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL MEDIA SERVICES  | 6300           | 7,500         |            | 0%                        | 7,500                              |                      |            |                           |                                    |                       |            |                           |                                    |
| OPERATION & MAINTENANCE DEVELOPMENT                                       | 6400           | 7,500         |            | 0%                        | 7,500                              |                      |            |                           |                                    |                       |            |                           |                                    |
| INSTRUCTIONAL STAFF TRAINING  | 6400           | 15,648        |            | 0%                        | 15,648                             |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>                               |                | \$ 15,648     | \$ -       | 0%                        | \$ 15,648                          |                      |            |                           |                                    |                       |            |                           |                                    |
| GENERAL SUPPORT SERVICES  |                |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| SALARIES (Principal, AP, office and custodial staff, etc.)                | 7500           | 65,542        | 10,067     | 16%                       | 55,475                             |                      |            |                           |                                    |                       |            |                           |                                    |
| EMPLOYEE BENEFITS   | 7500           | 4,752         | 394        | 8%                        | 4,358                              |                      |            |                           |                                    |                       |            |                           |                                    |
| SCHOOL BOARD (includes Attorney, Independent Auditor)                     | 7200           | 15,000        |            | 0%                        | 15,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| GENERAL ADMINISTRATION (include management fees)                          | 7300           | 117,468       | 54,890     | 46%                       | 62,578                             |                      |            |                           |                                    |                       |            |                           |                                    |
| SCHOOL ADMINISTRATION   | 7300           | 17,616        | 4,744      | 27%                       | 12,872                             |                      |            |                           |                                    |                       |            |                           |                                    |
| FACILITIES ACQUISITION & CONSTRUCTION (include building lease / mortgage) | 7400           | 117,468       |            | 0%                        | 117,468                            |                      |            |                           |                                    |                       |            |                           |                                    |
| FISCAL SERVICES   | 7500           | 3,015         | 7,832      | 258%                      | (4,786)                            |                      |            |                           |                                    |                       |            |                           |                                    |
| FOOD SERVICES   | 7600           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| CENTRAL SERVICES  | 7700           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| Pupil Transportation Services   | 7800           | 150           |            | 0%                        | 150                                |                      |            |                           |                                    |                       |            |                           |                                    |
| OPERATION OF PLANT  | 7900           | 27,877        | 33,264     | 119%                      | (5,387)                            |                      |            |                           |                                    |                       |            |                           |                                    |
| MAINTENANCE OF PLANT  | 8100           | 20,000        | 3,892      | 19%                       | 16,108                             |                      |            |                           |                                    |                       |            |                           |                                    |
| COMMUNITY SERVICES  | 9100           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| TRANSFER OUT  | 9700           |               |            |                           |                                    |                      |            |                           |                                    |                       |            |                           |                                    |
| DEBT SERVICE  | 9200           | 40,000        |            | 0%                        | 40,000                             |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL GENERAL SUPPORT SERVICES</b>                                     |                | \$ 437,909    | \$ 114,728 | 27%                       | \$ 319,186                         |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>TOTAL EXPENDITURES</b>   |                | \$ 1,002,478  | \$ 173,518 | 17%                       | \$ 829,160                         |                      |            |                           |                                    |                       |            |                           |                                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                  |                | \$ 2,610      | \$ 132,009 |                           | \$ 1,034                           |                      |            |                           |                                    |                       |            |                           |                                    |

The School Board of Miami-Dade County, Florida  
 Balance Sheet (Unaudited)  
 For Month Ended SEPTEMBER 30, 2012

| Description  | Account Number | General Fund      | Special Revenue Fund | Capital Projects Fund | Total             |
|--|----------------|-------------------|----------------------|-----------------------|-------------------|
| <b>ASSETS</b>  |                |                   |                      |                       |                   |
| Cash   | 1110           | 30,916            | 1,034                |                       | 31,950            |
| Accounts Receivable  | 1130           |                   |                      |                       | -                 |
| Deposits Receivable  | 1210           |                   |                      |                       | -                 |
| Prepaid Expenses   | 1230           | 9,600             |                      |                       | 9,600             |
| Due from other Funds   | 1141           | -                 |                      |                       | -                 |
| Due from other Agencies  | 1220           | -                 |                      |                       | -                 |
| Inventory  | 1150           |                   |                      |                       | -                 |
| Investments  | 1160           |                   |                      |                       | -                 |
| Other Current Assets   |                |                   |                      |                       | -                 |
| Land   | 1310           |                   |                      |                       | -                 |
| Land Improvements  | 1315           |                   |                      |                       | -                 |
| Improvements other than Buildings                                | 1320           | 27,701            |                      |                       | 27,701            |
| Buildings & Fixed Equipment (net of Depreciation)                | 1330           | 33,868            |                      |                       | 33,868            |
| Furniture, Fixtures, and Equipment (net of Depreciation)         | 1340           | 37,996            |                      |                       | 37,996            |
| Motor Vehicles (net of Depreciation)                             | 1350           |                   |                      |                       | -                 |
| Construction in Progress   | 1360           |                   |                      |                       | -                 |
| Audio Visual Materials & Computer Software (net of depreciation) | 1381           | 15,335            |                      |                       | 15,335            |
| Other Long Term Assets   |                |                   |                      |                       | -                 |
| <b>TOTAL ASSETS</b>  |                | <b>\$ 155,416</b> | <b>\$ 1,034</b>      | <b>\$ -</b>           | <b>\$ 156,450</b> |
| <b>LIABILITIES</b>   |                |                   |                      |                       |                   |
| Salaries, Benefits, and Payroll Taxes Payable                    | 2110           | -                 |                      |                       | -                 |
| Payroll Deductions and Withholdings                              | 2170           |                   |                      |                       | -                 |
| Accounts Payable   | 2120           | 80,526            |                      |                       | 80,526            |
| Due to Other Funds   | 2161           | 69,683            |                      |                       | 69,683            |
| Due to Other Agencies  | 2230           |                   |                      |                       | -                 |
| Interest Payable   | 2210           |                   |                      |                       | -                 |
| Other Current Liabilities  |                |                   |                      |                       | -                 |
| Notes Payable  | 2310           |                   |                      |                       | -                 |
| Bonds Payable  | 2320           |                   |                      |                       | -                 |
| Other Long Term Liabilities                                      |                |                   |                      |                       | -                 |
| <b>TOTAL LIABILITIES</b>   |                | <b>\$ 150,209</b> | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 150,209</b> |
| <b>FUND BALANCE</b>  |                |                   |                      |                       |                   |
| Restricted - Prior Period  |                | 98894             |                      |                       | 98,894            |
| Unrestricted - Prior Period                                      |                | -226596           |                      |                       | (226,596)         |
| Fund Balance - Prior Period                                      |                | (127,702)         | -                    | -                     | (127,702)         |
| ADD (+) Revenue  |                | 306,227           | 7,907                | -                     | 314,134           |
| DEDUCT(-) Expenses   |                | (173,318)         | (6,873)              | -                     | (180,191)         |
| <b>TOTAL FUND BALANCE</b>  |                | <b>\$ 5,207</b>   | <b>\$ 1,034</b>      | <b>\$ -</b>           | <b>\$ 6,241</b>   |
| <b>TOTAL LIABILITIES AND FUND BALANCE</b>                        |                | <b>\$ 155,416</b> | <b>\$ 1,034</b>      | <b>\$ -</b>           | <b>\$ 156,450</b> |