

APPROVED

10/14/13

JEFFERSON COUNTY SCHOOL BOARD

ITEM # 6.107a

**JEFFERSON COUNTY SCHOOL BOARD  
AGENDA ITEM REQUEST FORM**

**Date Submitted:** 9/25/13 **Date to be on Agenda:** 10/14/13

**Item Name:** Superintendent's Annual Financial Report

**Item Description:** Please see attached report for year ending June 30, 2013

**Action Requested:** Approve

**Person Reporting this Item:** Robert Lloyd

**Funding Source:**

**Support Materials:** Yes X No \_\_\_\_\_

**Please Return To:** Robert Lloyd with a copy to Superintendent

Approved By:

Al Cook

Superintendent

9-26-13

Date

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

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	37,805.57
Miscellaneous Federal Direct	3199	
<b>Total Federal Direct</b>	<b>3100</b>	<b>37,805.57</b>
<i>Federal Through State and Local:</i>		
Medicaid	3202	148,234.34
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>148,234.34</b>
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	2,303,404.00
Workforce Development	3315	145,551.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	200.00
Adults with Disabilities	3318	57,100.68
CO&DS Withheld for Administrative Expenditure	3323	1,202.25
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	1,052,495.00
School Recognition Funds	3361	
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	87,300.15
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,249.50
State Forest Funds	3342	
State License Tax	3343	7,678.04
Other Miscellaneous State Revenues	3399	7,975.46
<b>Total State</b>	<b>3300</b>	<b>3,886,156.08</b>
<i>Local:</i>		
District School Taxes	3411	3,603,516.56
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	9,271.06
Interest on Investments	3431	1,335.77
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	4,500.00
Adult General Education Course Fees	3461	1,968.50
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	19,202.49
Transportation Services Rendered for School Activities	3492	890.16
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	100,963.55
Other Miscellaneous Local Sources	3495	241,376.03
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged, and Sold Textbooks	3498	741.65
Receipt of Food Service Indirect Costs	3499	
<b>Total Local</b>	<b>3400</b>	<b>3,983,765.77</b>
<b>Total Revenues</b>	<b>3000</b>	<b>8,055,961.76</b>

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

Exhibit K-1  
 DOE Page 2  
 Fund 100

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	3,317,259.12	631,641.28	141,807.77		169,939.29	5,009.98	152,239.69	4,417,897.13
Student Personnel Services	6100	266,484.09	47,691.17			4,115.19		881.46	319,171.91
Instructional Media Services	6200	75,318.22	16,915.27	480.00		2,736.56	8,189.09	432.00	104,071.14
Instruction and Curriculum Development Services	6300	54,562.29	8,597.45	2,181.00					65,340.74
Instructional Staff Training Services	6400			15,400.00					15,400.00
Instructional-Related Technology	6500	104,214.60	20,263.31	20,378.90			88,856.24	70.00	233,785.05
Board	7100	121,364.00	52,085.63	112,400.23		64.99		18,541.00	304,455.85
General Administration	7200	237,999.61	49,880.15	13,699.64	96.66	5,878.11		31,888.05	339,442.22
School Administration	7300	620,140.11	101,964.11	3,685.46		9,772.26	883.78		736,445.72
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	178,936.14	31,712.31	14,098.23		1,119.10		16,737.36	242,603.14
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800	394,956.57	86,637.79	25,751.22	176,017.89	45,058.46	16,697.49	1,374.18	746,493.60
Operation of Plant	7900	165,204.62	39,235.92	364,746.65	384,327.29	57,934.50		12,710.09	1,024,159.07
Maintenance of Plant	8100	85,699.36	18,788.30	81,604.25		63,972.54	3,996.26		254,060.71
Administrative Technology Services	8200	53,621.30	10,911.16	89,402.57		20.80	28,135.11	598.00	182,688.94
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		<b>5,675,760.03</b>	<b>1,116,323.85</b>	<b>885,635.92</b>	<b>560,441.84</b>	<b>360,611.80</b>	<b>151,769.95</b>	<b>235,471.83</b>	<b>8,986,015.22</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									<b>(930,053.46)</b>

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

Exhibit K-1  
 DOE Page 3  
 Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	714,036.97
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	252,308.86
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	252,308.86
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>966,345.83</b>
<b>Net Change in Fund Balance</b>		<b>36,292.37</b>
Fund Balance, July 1, 2012	2800	1,152,099.91
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	64,038.95
Restricted Fund Balance	2720	350,210.03
Committed Fund Balance	2730	
Assigned Fund Balance	2740	53,006.98
Unassigned Fund Balance	2750	721,136.32
<b>Total Fund Balance, June 30, 2013</b>	<b>2700</b>	<b>1,188,392.28</b>

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

Exhibit K-2  
DOE Page 4  
Fund 410

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	370,227.05
School Breakfast Reimbursement	3262	153,809.65
Afterschool Snack Reimbursement	3263	16,138.68
Child Care Food Program	3264	
USDA Donated Commodities	3265	35,184.06
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	314.00
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>575,673.44</b>
<i>State:</i>		
School Breakfast Supplement	3337	6,179.00
School Lunch Supplement	3338	5,639.00
Other Miscellaneous State Revenues	3399	
<b>Total State</b>	<b>3300</b>	<b>11,818.00</b>
<i>Local:</i>		
Interest on Investments	3431	142.29
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Student Lunches	3451	53,452.02
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	
Student and Adult a la Carte Fees	3454	
Student Snacks	3455	
Other Food Sales	3456	466.55
Other Miscellaneous Local Sources	3495	677.74
Refunds of Prior Year's Expenditures	3497	
<b>Total Local</b>	<b>3400</b>	<b>54,738.60</b>
<b>Total Revenues</b>	<b>3000</b>	<b>642,230.04</b>

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

Exhibit K-2  
 DOE Page 5  
 Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	194,567.41
Employee Benefits	200	50,595.82
Purchased Services	300	16,064.10
Energy Services	400	18,098.29
Materials and Supplies	500	272,299.73
Capital Outlay	600	12,788.47
Other	700	9,936.85
Other Capital Outlay (Function 9300)	600	
<b>Total Expenditures</b>		<b>574,350.67</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>67,879.37</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>67,879.37</b>
Fund Balance, July 1, 2012	2800	232,664.19
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	43,180.21
Restricted Fund Balance	2720	257,363.35
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balance, June 30, 2013</b>	<b>2700</b>	<b>300,543.56</b>

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

Exhibit K-3  
 DOE Page 6  
 Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	18,165.93
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	120,423.07
Math and Science Partnerships, Title II Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	436,970.56
Elementary and Secondary Education Act, Title I	3240	665,615.84
Adult General Education	3251	
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	21,060.66
Total Federal Through State and Local	3200	1,262,236.06
<i>State:</i>		
Other Miscellaneous State Revenues	3399	49,500.71
Total State	3300	49,500.71
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>1,311,736.77</b>

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

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Boarder Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	145,133.49	85,463.60	277,432.31		18,452.62	22,696.36	11,755.10	781,433.28
Student Personnel Services	6100	27,646.79	6,530.22	438.22		5,679.64			40,294.87
Instructional Media Services	6300								0.00
Instruction and Curriculum Development Services	6300	146,337.70	25,926.78			1,712.68			173,977.16
Instructional Staff Training Services	6400	73,131.74	8,207.44	43,802.13		1,890.12			127,031.43
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	70,133.37	12,925.71	1,000.00				65,728.93	153,788.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700							240.00	6,633.21
Student Transportation Services	7800	24,270.66	1,592.86	497.00					28,360.52
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Commissary Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		<b>687,603.24</b>	<b>149,744.09</b>	<b>311,643.57</b>	<b>0.00</b>	<b>27,825.06</b>	<b>23,426.36</b>	<b>81,724.03</b>	<b>1,111,726.77</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>									<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720								
Sales of Capital Assets	3720								
Less Reservations	3740								
Transfers In:									
From General Fund	3510								
From Debt Service Funds	3520								
From Capital Projects Funds	3530								
Internal	3540								
From Permanent Funds	3550								
From Internal Service Funds	3570								
From Enterprise Funds	3590								
<b>Total Transfers In</b>	3600								<b>0.00</b>
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Internal	940								
To Permanent Funds	950								
To Internal Service Funds	970								
To Enterprise Funds	990								
<b>Total Transfers Out</b>	9700								<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>									<b>0.00</b>
<b>Net Change in Fund Balance</b>									<b>0.00</b>
Fund Balance, July 1, 2012	2800								
Adjustments to Fund Balance	2821								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
<b>Total Fund Balance, June 30, 2013</b>	2760								<b>0.00</b>



**DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS  
FEDERAL ECONOMIC STIMULUS PROGRAMS  
For the Fiscal Year Ended June 30, 2013**

REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
<i>Federal Direct:</i>							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199						0.00
<b>Total Federal Direct:</b>	<b>3100</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Federal Through State:</i>							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds - K-12	3210						0.00
State Fiscal Stabilization Funds - Workforce	3211						0.00
State Fiscal Stabilization Funds - VPK Program	3212						0.00
Race to the Top	3214				33,189.01		33,189.01
Education Jobs Act	3215						0.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240		445,429.80		33,176.78		478,606.58
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299						0.00
<b>Total Federal Through State</b>	<b>3200</b>	<b>0.00</b>	<b>445,429.80</b>	<b>0.00</b>	<b>66,365.79</b>	<b>0.00</b>	<b>511,795.59</b>
<i>State:</i>							
Other Miscellaneous State Revenues	3399				95,869.09		95,869.09
<b>Total State</b>	<b>3300</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>95,869.09</b>	<b>0.00</b>	<b>95,869.09</b>
<i>Local:</i>							
Interest on Investments	3431						0.00
Gain on Sale of Investments	3432						0.00
Net Increase (Decrease) in Fair Value of Investments	3433						0.00
Gifts, Grants, and Bequests	3440						0.00
Other Miscellaneous Local Sources	3495						0.00
Refunds of Prior Year's Expenditures	3497						0.00
<b>Total Local</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>445,429.80</b>	<b>0.00</b>	<b>162,234.88</b>	<b>0.00</b>	<b>607,664.68</b>

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

Exhibit K-4  
 DOS Page 9  
 Fund 531

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	2020								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6300								0.00
Instructional and Computer Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional Related Technology	6400								0.00
Board	7100								0.00
Central Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Fund Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9200								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720								
Sales of Capital Assets	3720								
Loan Resources	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interest	3650								
From Personnel Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3690								0.00
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interest	950								
To Personnel Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	970								
Total Transfers Out	970								0.00
Total Other Financing Sources (Uses)	970								0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2012	2820								
Adjustments to Fund Balance	2821								
Ending Fund Balance:									
Nonappropriated Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2750								0.00

119 DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2012

Exhibit K-4  
 DSOB Page 10  
 Fund 437

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Total
Current:									
Instruction	8000	33,472.74	5,175.42	24,140.16		4,151.46	44,205.83	95,045.61	114,183.48
Student Personnel Services	8100			2,229.00					2,229.00
Instructional Media Services	8200								0.00
Instruction and Curriculum Development Services	8300	43,285.77	9,602.50					201.97	51,070.24
Instructional Staff/Teacher Services	8400	57,871.45	5,721.50	185,180.79					248,773.74
Instructional-Student Teacher	8500								0.00
Board	7100								0.00
General Administration	7200							41,231.89	27,221.89
School Administration	7250								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7280								0.00
Food Services	7600								0.00
Central Services	7200								0.00
Student Transportation Services	7850								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative/Teacher Services	8300								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		137,869.91	18,917.72	212,570.15	0.00	4,151.46	44,205.83	20,236.66	446,530.63
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3720								
Loan Recoveries	3730								
Transfers In:									
From General Fund	3610								
From Debt Service Fund	3620								
From Capital Projects Fund	3630								
Interfund	3640								
From Permanent Fund	3650								
From Internal Service Fund	3670								
From Reserve Fund	3680								
Total Transfers In	3690		0.00						
Transfers Out: (Function 7700)									
To the General Fund	3710								
To Debt Service Fund	3720								
To Capital Projects Fund	3730								
Interfund	3740								
To Permanent Fund	3750								
To Internal Service Fund	3770								
To Reserve Fund	3780								
Total Transfers Out	3790		0.00						
Total Other Financing Sources (Uses)			0.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2011	2800								
Adjustments to Fund Balance	2851								
Ending Fund Balance:									
Non-spendable Fund Balance	3710								
Restricted Fund Balance	3720								
Committed Fund Balance	3730								
Assigned Fund Balance	3740								
Unassigned Fund Balance	3750								
Total Fund Balance, June 30, 2012	3760		0.00						

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<b>Current:</b>									
Instruction	2000								0.00
Student Personnel Services	4100								0.00
Instructional Media Services	4200								0.00
Instruction and Curriculum Development Services	4300								0.00
Instructional Staff Training Services	4400								0.00
Instruction-Related Technology	4500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Miscellaneous	7500								0.00
Food Services	7600								0.00
Control Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<b>Capital Outlay:</b>									
Facilities Acquisition and Construction	2420								0.00
Other Capital Outlay	3200								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720								
Sales of Capital Assets	3730								
Loan Recoveries	3740								
<b>Transfers In:</b>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interest	3640								
From Permanent Funds	3650								
From Internal Service Funds	3670								
From Resources Funds	3680								
<b>Total Transfers In</b>	3690	0.00							
<b>Transfers Out (Function 9700)</b>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interest	940								
To Permanent Funds	950								
To Internal Service Funds	970								
To Resources Funds	990								
<b>Total Transfers Out</b>	990								0.00
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balances</b>									0.00
<b>Fund Balance, July 1, 2010</b>	2800								
<b>Adjustments to Fund Balance</b>	2871								
<b>Ending Fund Balance:</b>									
Nonrestricted Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
<b>Total Fund Balance, June 30, 2011</b>	2700	0.00							

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	2000	70,712.08	1,223.81			437.15	41,059.34	72.01	98,405.43
Student Personnel Services	6100								0.00
Instructional Media Services	6200						1,275.00		1,275.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400			213.00					213.00
Instructional-Related Technology	6500	24,840.00	4,245.62						29,085.62
Rent	7100								0.00
General Administration	7200							9,647.67	9,647.67
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Plant Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			1,228.00					1,228.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200			29,415.20					29,415.20
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9200								0.00
<b>Total Expenditures</b>		<b>55,552.08</b>	<b>11,470.71</b>	<b>31,628.20</b>	<b>0.00</b>	<b>9,872.15</b>	<b>42,334.34</b>	<b>18,373.67</b>	<b>162,326.85</b>
Reversal/Offsetting of Revenues from Revenues									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Notes	3720								
Sale of Capital Assets	3730								
Loan Proceeds	3740								
Transfer In:									
From General Fund	3610								
From Debt Service Fund	3620								
From Capital Projects Fund	3630								
Interest	3640								
From Investment Fund	3650								
From Internal Services Fund	3670								
From Enterprise Fund	3690								
Total Transfer In	3600	0.00							0.00
Transfer Out: (Funds 9700)									
To the General Fund	310								
To Debt Service Fund	320								
To Capital Projects Fund	330								
Interest	340								
To Investment Fund	350								
To Internal Services Fund	370								
To Enterprise Fund	390								
Total Transfer Out	3000								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2011	2000								
Adjustments to Fund Balance	2001								
Ending Fund Balance:									
Nonrestricted Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
<b>Total Fund Balance, June 30, 2012</b>	<b>2700</b>								<b>0.00</b>

p13 DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT (Continued)  
 For the Fiscal Year Ending June 30, 2013

Bohler E-4  
 DOS Page 13  
 Fund 426

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Storage Services	Maintenance and Supplies	Capital Outlay	Other	
<b>Current:</b>									
Instruction	5200								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff (License Services)	6400								0.00
Instruction of Retired Teachers	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
District Administration and Construction	7410								0.00
Physical Services	7500								0.00
Plant Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Construction Services	9100								0.00
<b>Capital Outlay:</b>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9200								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES</b>									
Loans	2720								
Subsidiary Current Assets	2720								
Long Investments	2720								
<b>Transfers In:</b>									
From General Fund	2610								
From Debt Service Funds	2620								
From Capital Projects Funds	2630								
Interfund	2640								
From Permanent Funds	2650								
From Internal Service Funds	2670								
From Encumbrance Funds	2690								
<b>Total Transfers In</b>	2690	0.00							
<b>Transfers Out: (Function 9700)</b>									
To All General Fund	218								
To Debt Service Funds	220								
To Capital Projects Funds	220								
Interfund	220								
To Permanent Funds	220								
To Internal Service Funds	220								
To Encumbrance Funds	220								
<b>Total Transfers Out</b>	220	0.00							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balances</b>		0.00							
<b>Fund Balance July 1, 2012</b>	2200								
<b>Advances to Fund Balance</b>	281								
<b>Existing Fund Balances:</b>									
Nonrestricted Fund Balance	2718								
Restricted Fund Balance	2720								
Committed Fund Balance	2720								
Assigned Fund Balance	2720								
Unassigned Fund Balance	2720								
<b>Total Fund Balance, June 30, 2013</b>	2720	0.00							

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

Exhibit K-5  
 DOE Page 14  
 Fund 498

REVENUES	Account Number								
<i>Federal Through State and Local:</i>									
Federal Through Local	3280								
Total Federal Through State and Local	3280								0.00
<i>Local:</i>									
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local	3499								0.00
Total Revenues	3009								0.00
EXPENDITURES	Account Number	100	200	300	400	500	600	700	Total
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8300								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Lost Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	2610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2012	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700								0.00

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

Sheet 2-6  
 2013 Page 14

	Account Number	SBDCOH Bonds 218	Special Act Bonds 222	Section 10114101.15 P.E. Loans 225	Motor Vehicle Revenue Bonds 245	Other Bonds 227	Other Debt Service 229	ARRA Economic Stimulus Debt Service 232	Totals
<b>REVENUES</b>									
<i>Federal:</i>									
Miscellaneous Federal Grant	3199								0.00
Miscellaneous Federal Through State	3200								0.00
<i>State:</i>									
CO & DE Withheld for SBDCOH Bonds	3302	51,752.00							51,752.00
SBDCOH Bond Interest	3304	261.30							261.30
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
<b>Total State Revenues</b>	<b>3300</b>	<b>51,973.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,973.47</b>
<i>Local:</i>									
District Debt Service Tax	3412								0.00
County Local Sales Tax	3418								0.00
General District Local Sales Tax	3419								0.00
Tax Reductions	3421								0.00
Payments in Lieu of Taxes	3423								0.00
License Fees	3424								0.00
Interest on Investments	3425								0.00
Gain on Sale of Investments	3427								0.00
Net Income (Decrease) in Fair Value of Investments	3431								0.00
Gifts, Grants, and Bequests	3436								0.00
Other Miscellaneous Local Revenues	3499								0.00
Impact Fees	3496								0.00
Rebonds of Prior Year's Expenditures	3497								0.00
<b>Total Local Revenues</b>	<b>3498</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>3500</b>	<b>51,973.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,973.47</b>
<b>EXPENDITURES</b>									
Debt Service (Function 5200)									
Redemption of Principal	710	21,050.00							21,050.00
Interest	728	6,674.97							6,674.97
Fees and Fees	738	292.00							292.00
Miscellaneous	739								0.00
<b>Total Expenditures</b>	<b>700</b>	<b>27,997.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,997.77</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(1,187.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,187.30)</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>									
<i>Transfers In:</i>									
Transfers in from	7710								0.00
Premium on Sale of Bonds	7721								0.00
Discount on Sale of Bonds (Function 5299)	871								0.00
Proceeds of Lease-Purchase Agreements	7720								0.00
Discount on Lease-Purchase Agreements (Function 5299)	7722								0.00
Leases	7723								0.00
Proceeds of Forward Supply Contract	7725								0.00
Fair Value of Refunding Bonds	7712								0.00
Discount on Refunding Bonds (Function 5299)	7727								0.00
Discount on Refunding Bonds Escrow Agent (Function 5299)	872								0.00
Payments to Refunded Bonds Escrow Agent (Function 5299)	761								0.00
Refunding Lease-Purchase Agreements	7724								0.00
Discount on Refunding Lease-Purchase Agreements (Function 5299)	7726								0.00
Discount on Refunding Lease-Purchase Escrow Agent (Function 5299)	874								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 5299)	761								0.00
<i>Transfers Out:</i>									
Transfers Out	5610								0.00
From Capital Projects Funds	5628								0.00
From Special Revenues Funds	5629								0.00
Interest	5650								0.00
From Permanent Funds	5655								0.00
From Interest Service Funds	5678								0.00
From Enterprise Funds	5698								0.00
<b>Total Transfers Out</b>	<b>5699</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Transfers Out: (Function 5700)</i>									
To Capital Projects Funds	718								0.00
To Special Revenues Funds	921								0.00
Interest	920								0.00
To Permanent Funds	920								0.00
To Interest Service Funds	920								0.00
To Enterprise Funds	920								0.00
<b>Total Transfers Out</b>	<b>7700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>(1,187.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,187.30)</b>
<b>Net Change in Fund Balance</b>		<b>(1,187.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,187.30)</b>
<i>Fund Balances, July 1, 2012</i>									
Adjustments to Fund Balances	7991								0.00
Adjustments to Fund Balances	7991								0.00
<i>Ending Fund Balances:</i>									
Nonspendable Fund Balance	3118								0.00
Restricted Fund Balance	3120	2,986.11							2,986.11
Committed Fund Balance	3128								0.00
Assigned Fund Balance	3130								0.00
Unassigned Fund Balance	3132								0.00
<b>Total Fund Balance, June 30, 2013</b>	<b>3100</b>	<b>2,986.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,986.11</b>



REVENUES	Account Number	Capital Outlay Bond Issues (COBS)	Special Act Bonds	Section 1011.14 & 1011.15, P.S. Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program	Revolving Cap. Improvement Section 1011.71(2) P.S.	Voted Capital Improvement	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		318	328	338	348	358	368	378	388	398	399	
<b>Federal:</b>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<b>State:</b>												
COAGS Direct/Grant	3321						23,217.77					23,217.77
Interest on Unaffiliated COAGS	3322						713.02					713.02
Rachon Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Chemmons First Program	3392										120,741.00	120,741.00
School Infrastructure Third Program Act	3393											0.00
Elmer Jones Grant	3394											0.00
Remot Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Classroom School Capital Outlay Program	3397											0.00
Other Miscellaneous State Revenues	3399											0.00
<b>Total State Revenues</b>	3399	0.00	0.00	0.00	0.00	0.00	23,930.79	0.00	0.00	120,741.00	0.00	124,671.81
<b>Local:</b>												
District Local Capital Improvement Tax	3412							170,811.20				170,811.20
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Reimbursements	3421											0.00
Payments in Lieu of Taxes	3422											0.00
Interest Fees	3423											0.00
Interest on Investments	3431				633.06		53.07	619.16		13.32		1,348.63
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants, and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495											0.00
Interest Fees	3496											0.00
<b>Total Local Sources</b>	3499	0.00	0.00	0.00	633.06	0.00	53.07	671,280.38	0.00	13.32	0.00	672,779.83
<b>Total Revenues</b>	3500	0.00	0.00	0.00	633.06	0.00	23,983.87	671,280.38	0.00	120,754.32	0.00	1,024,921.62
<b>EXPENDITURES</b>												
<b>Capital Outlay (Function 700)</b>												
Library Books	610											0.00
Architectural Materials	620											0.00
Buildings and Plant Reimburse	630							5,789.09				5,789.09
Furniture, Fixtures, and Equipment	640											277.35
Motor Vehicles (Including Parts)	650							111,637.16				111,637.16
Land	660											0.00
Improvements Other Than Buildings	670											0.00
Repairs and Renovations	680				40,158.80			65,445.52				105,604.32
Computer Software	690							17,021.64				17,021.64
<b>Debt Service (Function 920)</b>												
Redemption of Principal	710							31,090.77				31,090.77
Interest	720							186.62				186.62
Fees and Fines	730											0.00
Miscellaneous	799							239,262.20				239,262.20
<b>Total Expenditures</b>		0.00	0.00	0.00	40,158.80	0.00	0.00	461,899.78	0.00	0.00	0.00	501,161.59
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00	0.00	0.00	(39,525.74)	0.00	23,983.87	410,577.59	0.00	120,754.32	0.00	523,760.16

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

Exhibit K-7  
 DCF Page 17

OTHER FINANCING SOURCES (DEBITS) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Section 011.14 & 181.15 P.S. Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program	Revised Cap. Improvement Section 181.17(2) P.S.	Visual Capital Improvement	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		318	328	338	348	358	368	378	388	398	408	
Revenues of Bonds	3718											0.00
Premium on Sale of Bonds	3721											0.00
Discount on Sale of Bonds (Premium 3299)	3721											0.00
Proceeds of Lease-Purchase Agreements	3726											0.00
Proceeds on Lease-Purchase Agreements	3723											0.00
Discount on Lease-Purchase Agreements (Premium 3297)	3723											0.00
Leases	3720											0.00
Sale of Capital Assets	3720											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Security Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3618											0.00
From Debt Service Funds	3628											0.00
From Special Revenues Funds	3630											0.00
Interfund	3630											0.00
From Investment Funds	3640											0.00
From Internal Service Funds	3670											0.00
From Retirees Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Premium 3700)												
To General Fund	3718											(252,308.84)
To Debt Service Funds	3728											0.00
To Special Revenues Funds	3730											0.00
Interfund	3730											0.00
To Investment Funds	3740											0.00
To Internal Service Funds	3770											0.00
To Retirees Funds	3790											0.00
Total Transfers Out	3700	0.00	0.00	0.00	0.00	0.00	0.00	(252,308.84)	0.00	0.00	0.00	(252,308.84)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(252,308.84)	0.00	0.00	0.00	(252,308.84)
Net Change in Fund Balances		0.00	0.00	0.00	(39,935.74)	0.00	23,893.92	128,744.73	0.00	130,754.32	0.00	772,681.24
Fund Balances, July 1, 2012	2888				24,012.51		154,216.12	78,120.79		155,172.61		1,332,396.74
Adjustments to Fund Balances	2891											0.00
Quilley Fund Balance												
Nonspendable Fund Balances	2710				1,247.45		5,703.77			2,325.42		12,499.38
Restricted Fund Balances	2720				339,039.44		172,446.81	825,383.51		354,121.64		1,929,299.62
Committed Fund Balances	2730											0.00
Assigned Fund Balances	2740											0.00
Unassigned Fund Balances	2750											0.00
Total Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	244,287.09	0.00	178,205.05	896,389.53	0.00	256,911.34	0.00	1,605,789.00

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

Exhibit K-4  
 DOE Page 18  
 Fund 000

REVENUES		Account Number							
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>							
EXPENDITURES	Account Number								Totals
		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	
<b>Current:</b>									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instructional and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Food Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<b>Capital Outlay:</b>									0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Debt Service: (Function 9200)</b>									0.00
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<b>Transfers In:</b>									
From General Fund	3410								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>							
<b>Transfers Out: (Function 9700)</b>									
To General Fund	810								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
<b>Total Transfers Out</b>	<b>2700</b>	<b>0.00</b>							
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>							
<b>Net Change in Fund Balance</b>		<b>0.00</b>							
<b>Fund Balance, July 1, 2012</b>	<b>2800</b>								
<b>Adjustment to Fund Balance</b>	<b>2891</b>								
<b>Ending Fund Balance:</b>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
<b>Total Fund Balance, June 30, 2013</b>	<b>2700</b>	<b>0.00</b>							

p19 DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY  
 2 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS  
 2 For the Fiscal Year Ended June 30, 2013

Exhibit K-9  
 DOE Page 19

	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9906)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3455								0.00
Less Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<b>Transfers In:</b>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Transfers Out: (Function 9700)</b>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2012	2880								0.00
Adjustments to Net Position	2896								0.00
<b>Net Position, June 30, 2013</b>	2780								0.00

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

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 721	Other Internal Services 791	Totals
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Operating Income (Loss)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3493								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Income (Loss) Before Operating Transfers</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<b>Transfers In:</b>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Transfers Out: (Function 9700)</b>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Change in Net Position</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Net Position, July 1, 2012	2880								0.00
Adjustments to Net Position	2890								0.00
<b>Net Position, June 30, 2013</b>	<b>2780</b>								<b>0.00</b>

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

Exhibit K-11  
 DOE Page 21  
 Fund 891

ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	48,304.00	134,521.00	158,146.00	24,679.00
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
<b>Total Assets</b>		<b>48,304.00</b>	<b>134,521.00</b>	<b>158,146.00</b>	<b>24,679.00</b>
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120		18,251.00		18,251.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290	48,304.00		41,876.00	6,428.00
<b>Total Liabilities</b>		<b>48,304.00</b>	<b>18,251.00</b>	<b>41,876.00</b>	<b>24,679.00</b>

	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	317,188.90		317,188.90	100,084.94	102,855.79		
Bonds Payable								
SBE/COBI Bonds Payable	2321	95,000.00		95,000.00	50,000.00	50,000.00		
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	95,000.00	0.00	95,000.00	50,000.00	50,000.00	0.00	0.00
Liability for Compensated Absences	2330			0.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Other Post-Employment Benefits Liability	2360			0.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
<b>Total Long-Term Liabilities</b>		<b>412,188.90</b>	<b>0.00</b>	<b>412,188.90</b>	<b>150,084.94</b>	<b>152,855.79</b>	<b>0.00</b>	<b>0.00</b>

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

**DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY**  
**SCHEDULE OF CATEGORICAL PROGRAMS**  
**REPORT OF EXPENDITURES AND AVAILABLE FUNDS**  
**For the Fiscal Year Ended June 30, 2013**

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740			1,052,495.00	1,052,495.00		
Class Size Reduction Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800			155,280.00	155,280.00		
Excellent Teaching (3363)	90570						
Florida Teachers Lead Program (FEFP Earmark)	97580			11,911.00	11,911.00		
Instructional Materials (FEFP Earmark) [1]	90880			70,970.00	70,970.00		
Library Media (FEFP Earmark) [1]	90881			4,296.00	4,296.00		
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803			90,064.00	90,064.00		
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040						
Supplemental Academic Instruction (FEFP Earmark) [5]	91280			301,887.00	301,887.00		
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Student Transportation (FEFP Earmark)	90830			279,921.00	279,921.00		
Voluntary Prekindergarten - School Year Program (3371)	96440			87,300.15	87,300.15		
Voluntary Prekindergarten - Summer Program (3371)	96441						

- [1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."  
 [2] Combine all programs funded from the Safe Schools allocation under one line, "Safe Schools."  
 [3] Include both state and local revenue sources. Revenue should agree to the FEFP Fourth Calculation allocation.  
 [4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.  
 [5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.



**DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY  
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
For the Fiscal Year Ended June 30, 2013**

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>ENERGY EXPENDITURES:</b>						
Natural Gas	411					0.00
Bottled Gas	421	3,968.98	3,957.89			7,926.87
Electricity	430	390,808.29	14,140.40			404,948.69
Heating Oil	440					0.00
<b>Total</b>		<b>394,777.27</b>	<b>18,098.29</b>	<b>0.00</b>	<b>0.00</b>	<b>412,875.56</b>
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:</b>						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	31,067.34				31,067.34
Diesel Fuel	460	134,597.23				134,597.23
Oil and Grease	540					0.00
<b>Total</b>		<b>165,664.57</b>		<b>0.00</b>	<b>0.00</b>	<b>165,664.57</b>

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651				111,637.16	111,637.16
<b>EXPENDITURES FOR AUDIOVISUAL MATERIALS:</b>						
Audiovisual Materials	621	1,917.81				1,917.81

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

	Sub-Object	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBJECT</b>		
Supplies	510	21,733.60
Food	570	225,095.52
Commodities	580	2,265.19

DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY  
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
 For the Fiscal Year Ended June 30, 2013

Exhibit K-14  
 DOE Page 25

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Teacher Salaries</b>					
Basic Programs 101, 102, and 103 (Function 5100)	120	2,620,154.28	81,057.03	35,472.72	2,736,684.03
Basic Programs 101, 102, and 103 (Function 5100)	140				0.00
Basic Programs 101, 102, and 103 (Function 5100)	750	96,273.08	5,647.00	940.85	102,860.93
<b>Total Basic Program Salaries</b>		<b>2,716,427.36</b>	<b>86,704.03</b>	<b>36,413.57</b>	<b>2,839,544.96</b>
Other Programs 130 (ESOL) (Function 5100)	120		22,750.00		22,750.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
<b>Total Other Program Salaries</b>		<b>0.00</b>	<b>22,750.00</b>	<b>0.00</b>	<b>22,750.00</b>
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	129,548.17			129,548.17
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	6,508.17			6,508.17
<b>Total ESE Program Salaries</b>		<b>136,056.34</b>	<b>0.00</b>	<b>0.00</b>	<b>136,056.34</b>
Career Program 300 (Function 5300)	120	105,015.08		30,712.08	135,727.16
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	6,031.50		627.00	6,658.50
<b>Total Career Program Salaries</b>		<b>111,046.58</b>	<b>0.00</b>	<b>31,339.08</b>	<b>142,385.66</b>
<b>TOTAL</b>		<b>2,963,530.28</b>	<b>109,454.03</b>	<b>67,752.65</b>	<b>3,140,736.96</b>

  

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Textbooks (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	99,503.93		5,680.45	105,184.38

**DISTRICT SCHOOL BOARD OF JEFFERSON COUNTY**  
**SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION**  
 For the Fiscal Year Ended June 30, 2013

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

Charter School Distributions - Object 390 (Distributions to charter schools are used in federal reporting)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	
Food Service Special Revenue Fund	390	
Other Federal Programs Special Revenue Fund	390	
Federal Economic Stimulus Special Revenue Funds	390	
<b>Total Charter School Distributions</b>		<b>0.00</b>

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
<b>Total:</b>	<b>5900</b>	<b>0.00</b>

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013
<b>Earnings, Expenditures, and Carryforward Amounts:</b>		148,234.34	148,234.34	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			148,234.34	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy, and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
<b>Total Expenditures</b>			<b>148,234.34</b>	

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

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM (1) GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten Instruction	5500	92,405.41	20,721.73					1,907.33	115,034.47
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		<b>92,405.41</b>	<b>20,721.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,907.33</b>	<b>115,034.47</b>

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