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FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF MARTIN COUNTY For the Fiscal Year Ended June 30, 2013

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

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FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF MARTIN COUNTY For the Fiscal Year Ended June 30, 2013

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2013, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on **September 10, 2013**.

District Superintendent's Signature

September 10, 2013 Date

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the District School Board of Martin County has prepared the following discussion and analysis of financial activities for the fiscal year ended June 30, 2013. The intent of this discussion and analysis is to (a) assist the reader in focusing on significant financial issues, (b) provide an overview and analysis of the District's financial activities, (c) identify changes in the District's financial position, (d) identify material deviations from the approved budget, and (e) highlight significant issues in individual funds.

Because the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the District's financial statements and notes to financial statements.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2012-13 fiscal year are as follows:

- The District's total net assets decreased by \$15.8 million, which represents a 5.2 percent decrease from the 2011-12 fiscal year.
- General revenues total \$170.4 million, or 93.0 percent of all revenues in the 2012-13 fiscal year, compared to \$164.8 million, or 92.7 percent in the prior year. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$12.9 million, or 7.0 percent, compared to \$12.8 million, or 7.3 percent in the prior year.
- The sum of the assigned and unassigned fund balances of the General Fund, representing the net current financial resources available for general appropriation by the Board, totaled \$3.6 million at June 30, 2013, or 2.6 percent of General Fund expenditures. The prior year assigned and unassigned fund balance in the General Fund was \$5.4 million or 4.0 percent of total General Fund Expenditures.
- During the current year, General Fund expenditures exceeded revenues by \$8.1 million. This may be compared to last year's results in which General fund expenditures exceeded revenues by \$10.3 million.

NON-FINANCIAL EVENTS

• The District's student enrollment increased by 303.53 Unweighted FTE, or 1.7 percent from the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

This report also contains other required supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* provide both short-term and long-term information about the district's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net assets and a statement of activities that are designed to provide consolidated financial information about the governmental (and business-type) activities of the district presented on the accrual basis of accounting. The statement of net assets provides information about the government's financial position, including its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net assets, is a measure of the financial health of the district. The statement of activities presents information about the change in the district's net assets, the results of operations, during the fiscal year. An increase or decrease in net assets is an indication whether the district's financial health is improving or deteriorating.

The government-wide statements present the district's activities in two categories:

- Governmental activities This represents most of the district's services, including its educational programs: basic, career, adult, and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the state's education finance program provide most of the resources that support these activities.
- Component units The district presents the Hope Center as discretely presented component units in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. Financial information for these component units is reported separately from the financial information presented for the primary government.

Over a period of time, changes in the district's net assets are an indication of improving or deteriorating financial condition. This information should be evaluated in conjunction with other non-financial factors, such as changes in the district's property tax base, student enrollment, and the condition of the district's capital assets, including its school buildings and administrative facilities.

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law and others are created by legal agreements, such as bond covenants. Fund financial statements provide detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide statements. All of the District's funds may be classified within one of two broad categories discussed below.

<u>Governmental funds</u> Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental funds use a spendable financial resources measurement focus rather than the economic resources measurement focus found in the government-wide financial statements. This financial resources measurement focus allows the governmental fund statements to provide information on *near-term inflows and outflows of* **spendable** *resources*, as well as *balances of* **spendable** *resources* available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements. In particular, the sum of the assigned and unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The governmental fund statements provide a detailed short-term view that may be used to evaluate the district's near-term financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the government-wide financial statements. To facilitate this comparison, both the governmental funds balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental fund to governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Federal Economic Stimulus Programs, and Capital Projects – Local Capital Improvement Tax Fund. Data from the other eight governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is

provided in the form of combining statements in the supplementary information section of this report.

The District adopts annual budgets for its General and Federal Economic Stimulus Funds. Budgetary to actual comparisons have been provided for these funds to demonstrate budgetary compliance.

The basic governmental fund statements are in Section C of the ESE-145 report.

<u>Fiduciary funds</u>. Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes. The District reports the following fiduciary fund types:

- Pension Trust Fund to account for resources used to finance the early retirement program.
- Private-Purpose Trust Funds to account for resources of various scholarship trust funds.
- Agency Funds to account for resources held for student activities and groups.

The basic fiduciary fund financial statements are in Sections C-8, 9 of the ESE-145 report.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are in Section D-1 of the ESE 145 report.

Other Information

Combining statements referred to earlier, present a more detailed view of nonmajor funds used in governmental funds. This section includes budget to actual schedules for nonmajor special revenue, debt service, and capital projects funds. Also included are statements for agency funds. Combining and individual fund schedules can be found in Sections F, G, and H of the ESE 145 report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net assets may serve as a useful indicator of a government's financial position. In the case of the District, assets exceed liabilities by \$285.2 million at June 30, 2013.

The following is a summary of the District's net assets as of June 30, 2013, compared to the net assets as of June 30, 2012:

District School Board of Martin County, Florida Net Assets

	Government	Percent Change	
	2013	2012	
Current and other assets	\$ 40,698,655	\$ 47,061,595	-13.5%
Capital assets	373,271,475	376,202,540	-0.8%
Total assets	413,970,130	423,264,135	-2.2%
Other liabilities	9,433,736	7,072,691	33.4%
Long-term liabilities	119,321,455	115,186,040	3.6%
Total liabilities	128,755,191	122,258,731	5.3%
Net assets:			
Invested in capital assets, net of related debt	327,870,571	328,366,440	-0.2%
Restricted	26,115,971	30,311,138	-13.8%
Unrestricted Deficit	(68,771,603)	(57,672,174)	19.2%
Total net assets	\$ 285,214,939	\$ 301,005,404	-5.2%

The largest portion of the District's net assets (\$327.9 million or 115.0 percent) reflects its investment in capital assets (e.g., land, buildings, furniture and equipment); less any related outstanding debt used to acquire those assets. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate liabilities.

An additional portion of the District's net assets (\$26.1 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of net assets is unrestricted net assets (\$5.1) million - after exclusion of \$13.9 million in compensated absences payable and \$60.1 million in other postemployment benefits obligations.

Restricted net assets have decreased \$4.2 million from June 30, 2012 to June 30, 2013. These net assets represent restrictions from specific revenue sources and grants. The deficit in unrestricted net assets in the governmental type activities has increased \$10.8 million. This is primarily due to the recognition and presentation of other postemployment benefit liability obligations of the District.

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

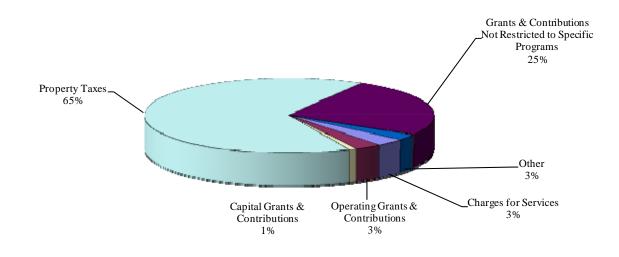
District School Board of Martin County, Florida Changes in Net Assets

	Government	tal Activities	Percent	
	<u>2013</u>	<u>2012</u>	Change	
Revenues				
Program revenues:				
Charges for services	\$ 5,855,734	\$ 6,003,286	-2.5%	
Operating grants and contributions	5,365,020	4,830,648	11.1%	
Capital grants and contributions	1,650,205	1,994,232	-17.3%	
Total Program revenues	12,870,959	12,828,166	0.3%	
General revenues:				
Property taxes, levied for operational purposes	93,749,587	89,175,396	5.1%	
Property taxes, levied for capital purposes	26,034,115	26,224,667	-0.7%	
Grants and contributions not restricted to specific prog.	45,816,980	45,362,980	1.0%	
Other	4,836,979	2,899,401	66.8%	
Total General revenues	170,437,661	163,662,444	4.1%	
Total revenues		176,490,610	3.9%	
Expenses				
Instruction	95,028,617	96,030,312	-1.0%	
Pupil personnel services	9,918,514	9,903,132	0.2%	
Instructional media services	2,227,792	2,213,015	0.7%	
Instructional and curriculum development services	3,646,560	3,711,583	-1.8%	
Instructional staff training services	2,385,405	2,895,164	-17.6%	
Instruction related technology	1,669,229	1,741,333	-4.1%	
School board	910,650	729,644	24.8%	
General administration	664,631	729,721	-8.9%	
School administration	9,679,337	10,316,230	-6.2%	
Facilities services	29,831,834	26,041,389	14.6%	
Fiscal services	916,168	1,066,902	-14.1%	
Food services	7,743,916	7,170,203	8.0%	
Central services	5,131,324	4,822,277	6.4%	
Pupil transportation services	6,649,173	6,468,443	2.8%	
Operation of plant	14,218,318	13,838,429	2.7%	
Maintenance of plant	4,476,538	4,373,070	2.4%	
Administrative technology services	619,767	563,865	9.9%	
Community services	2,956,085	2,740,540	7.9%	
Unallocated interest on long-term debt	2,095,227	2,203,833	-4.9%	
Total expenses		197,559,085	1.6%	
Change in net assets	(17,460,465)	(21,068,475)		
Net assets - beginning	301,005,404	322,073,879		
Net assets - ending	\$ 283,544,939	\$ 301,005,404	-5.8%	
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EXHIBIT A-1

Major changes in revenues were caused by the following:

- <u>Capital Grants and Contributions</u> Decreased approximately 17.3 percent due to a decrease in State capital outlay appropriations.
- <u>Property Taxes, levied for Operational Purposes</u> Increased by 5.1 percent due to the increase in property values.
- <u>Other</u> Increased by 66.8 percent primarily due to an increase in notice of losses.



Revenues by Source - Governmental Activities

Major changes in expenses were caused by the following:

- <u>School Board</u> Increased \$0.2 million or 24.8 percent, due to a settlement payout.
- <u>Facilities services</u> Increased \$3.8 million or 14.6 percent, due to the loss on the sale of fixed assets.
- <u>Central Services</u>- Increased by \$.3 million or 6.4 percent, due primarily to the increase in the Board's contribution for retiree health insurance.

FUND FINANCIAL ANALYSIS

The District uses fund accounting to ensure and demonstrate compliance with financerelated legal requirements.

Major Governmental Funds

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful when assessing the District's financing requirements. For example, *unassigned fund balance* may serve as a useful measure of the District's resources available to finance future contracts or services.

District School Board of Martin County, Florida Fund Balance

	 2013	2012	
Fund balance:			
Nonspendable	\$ 630,034	\$	600,559
Restricted	25,534,422		30,245,201
Assigned	159,290		6,545
Unassigned	 3,456,201		5,372,118
Total fund balance	\$ 29,779,947	\$	36,224,423

As of the end of the 2012-2013 fiscal year, the District's governmental funds reported combined ending fund balances of \$29.8 million, a decrease of \$6.4 million in comparison with the prior fiscal year.

Major Funds

The General, Federal Economic Stimulus, and Local Capital Improvement Tax Funds were reported as major funds.

The General Fund is the chief operating fund of the District. The General Fund has a decrease in fund balance of \$2.0 million, primarily due from the raises provided. The total fund balance is \$5.1 million, of which \$3.5 million is unassigned. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund revenues. Unassigned fund balance represents 2.4 percent of total General Fund operating revenue, while total fund balance represents 3.7 percent of that same amount.

The unassigned fund balance decreased due to the reduction of the capital transfer from the Local Capital Improvement Fund.

The Special Revenue – Federal Economic Stimulus Fund have total revenues and expenditures of \$0.3 million each, and the funding was mainly used for Race-to-the-Top grant activities.

The Capital Projects - Local Capital Improvement Tax Fund has a decrease in fund balance of \$5.0 million to a total fund balance of \$21.3 million, which is restricted for acquisition, construction, and maintenance of capital assets. The decrease is primarily due to the continued construction of projects and a decrease in capital millage levy proceeds. It should be noted that several projects are currently under construction, and \$9.2 million has been encumbered for specific projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the course of the 2012-13 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted revenues of \$1.3 million. The original budget estimated tax revenues at 96 percent. Actual collections exceed this amount by .7 percent. Final appropriations are more than the original budget by \$257 thousand, or .2 percent.

A final budget amendment is approved at year-end to amend the budget to actual revenues and expenditures. The Board is authorized by State statute to make budget amendments up to the date that the District's Annual Financial Report is approved. The District typically elects to amend its budget to actual at that time to ensure that all expenditures adjustments are covered by the budget amendments. A General Fund budgetary comparison statement can be found in Section E-1 of the ESE 145 report.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets as of June 30, 2013 is \$373.3 million (net of accumulated depreciation). The investment in capital assets includes land; construction in progress; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; property under capital lease; and audio visual materials and computer software. The District experienced an overall increase in investment in capital assets over the previous fiscal year of approximately .8 percent.

Major capital assets events during the 2012-2013 fiscal year include:

- Major construction in progress at June 30, 2013, includes the amount completed to date for architectural work and construction costs associated with:
 - Martin County High School Phase III Replace Classrooms
- > Projects in final phase of completion, awaiting the completion of a punch list:
 - o Murray Middle School Chiller Addition and Waterline
 - South Fork High School Building and Site Improvements

District School Board of Martin County, Florida Capital Assets (net of depreciation)

			Percent
	 2013	2012	Change
Land	\$ 10,354,648	\$ 10,354,648	0.0%
Construction in progress	11,293,085	21,662,247	-47.9%
Improvements other than buildings	11,828,090	8,309,940	42.3%
Buildings and fixed equipment	330,082,002	325,409,714	1.4%
Furniture, fixtures, and equipment	5,769,406	5,712,642	1.0%
Motor vehicles	2,741,002	3,222,918	-15.0%
Property under capital lease	497,621	704,255	-29.3%
Audio visual materials & computer software	705,621	826,176	-14.6%
Total Capital Assets (Net of Depreciation)	\$ 373,271,475	\$376,202,540	-0.8%

As shown on the above table, construction in progress has decreased. This is due to the decrease in the number of construction projects of the District, as compared to the number of projects that have been completed by the District. Additional information on the District's capital assets can be found in Section D-1, Note VI of this report.

Long-Term Debt

At June 30, 2013, the District has total long-term debt outstanding of \$45.4 million, comprised of Certificates of Participation Series 2005A (COPS), State Board of Education Bonds (SBE), and capital leases.

District School Board of Martin County, Florida Outstanding Debt

	<u>2013</u>	<u>2012</u>
COPS	\$ 34,360,000	\$ 35,530,000
State School (SBE) Bonds Payable	10,580,000	13,165,000
Obligations under Capital Lease	 460,904	 646,100
	\$ 45,400,904	\$ 49,341,100

The District's outstanding debt decreased \$3.9 million during 2012-13 fiscal year. The decrease was due to scheduled principal retirements of debt payable. Additional information on the District's debt is in Section D-1, Note VII of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The unemployment rate for Martin County is currently 7.7 percent, which is an decrease from the rate of 9.0 percent a year ago.
- Student enrollment increased slightly from 17,964 to 18,267 for the 2012-13 fiscal year.
- Population increased .4 percent from the prior year to an estimated 148,077 at June 30, 2013.

REQUESTS FOR INFORMATION

This financial report is designed to provide users with a general overview of the Martin County District School Board's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Martin County School Board, Finance Department, 500 East Ocean Boulevard, Stuart, FL 34994. Additional financial information can be found on our web site http://www.martinschools.org/.

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

	Account	Governmental	Primary Government Business-type		Major Component Unit	Component Units Major Component Unit	Total Nonmajor
ASSETS	Number	Activities	Activities	Total	Name	Name	Component Units
Current Assets Cash and Cash Equivalents	1110	35,297,624.90		35,297,624.90	0.00	0.00	291,933
Investments	1160	263,167.27		263,167.27	0.00	0.00	0.
Taxes Receivable, Net	1120			0.00	0.00	0.00	0
Accounts Receivable, Net	1130	1,415,741.75		1,415,741.75	0.00	0.00	746
Interest Receivable on Investments Due from Reinsurer	1170			0.00	0.00	0.00	0
Deposits Receivable	1210			0.00	0.00	0.00	1,488
Due From Other Agencies	1220	1,529,701.47		1,529,701.47	0.00	0.00	0
Internal Balances		77,413.72		77,413.72	0.00	0.00	0
Inventory	1150	580,967.90		580,967.90	0.00	0.00	0
Prepaid Items	1230	49,065.82		49,065.82	0.00	0.00	9,678
Total Current Assets		39,213,682.83	0.00	39,213,682.83	0.00	0.00	303,845
oncurrent Assets: Cash with Fiscal/Service Agents	1114	1,304,460.00		1,304,460.00	0.00	0.00	0
Other Post-Employment Benefits Asset	1410	180,512.00		1,304,400.00	0.00	0.00	0
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00	C
Investments	1460			0.00	0.00	0.00	0
Total Noncurrent Assets		1,484,972.00	0.00	1,484,972.00	0.00	0.00	C
apital Assets:	1210	10.054 540.00		10.054.640.00	0.00	0.00	201 520
Land Land Improvements - Nondepreciable	1310 1315	10,354,648.00		10,354,648.00 0.00	0.00	0.00	301,520
Construction in Progress	1360	11,293,085.00		11,293,085.00	0.00	0.00	0
Improvements Other Than Buildings	1320	22,080,569.00		22,080,569.00	0.00	0.00	3,260
Less Accumulated Depreciation	1329	(10,252,479.00)		(10,252,479.00)	0.00	0.00	(525
Buildings and Fixed Equipment	1330	430,824,852.00		430,824,852.00	0.00	0.00	0
Less Accumulated Depreciation	1339	(100,742,850.00)		(100,742,850.00)	0.00	0.00	0
Furniture, Fixtures and Equipment	1340	23,832,408.00		23,832,408.00	0.00	0.00	26,172
Less Accumulated Depreciation Motor Vehicles	1349 1350	(18,063,002.00) 9,924,010.00		(18,063,002.00) 9,924,010.00	0.00	0.00	(20,356
Less Accumulated Depreciation	1359	(7,183,008.00)		(7,183,008.00)	0.00	0.00	
Property Under Capital Lease	1370	1,239,801.00		1,239,801.00	0.00	0.00	60,383
Less Accumulated Depreciation	1379	(742,180.00)		(742,180.00)	0.00	0.00	(14,091
Audiovisual Materials	1381	5,068,248.00	-	5,068,248.00	0.00	0.00	0
Less Accumulated Depreciation	1388	(4,362,627.00)		(4,362,627.00)	0.00	0.00	0
Computer Software	1382 1389			0.00	0.00	0.00	9,698 (9,698
Less Accumulated Amortization Other Capital Assets, Net of Depreciation	1.589	351,623,742.00	0.00	351,623,742.00	0.00	0.00	(9,698
Total Capital Assets		373,271,475.00	0.00	373,271,475.00	0.00	0.00	356,363
otal Assets		413,970,129.83	0.00	413,970,129.83	0.00	0.00	660,208
EFERRED OUTFLOWS OF RESOURCES							
ccumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0
otal Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0
IABILITIES							
urrent Liabilities: Accrued Salaries and Benefits	2110	6,063,469.32		6,063,469.32	0.00	0.00	5,502
Payroll Deductions and Withholdings	2170	0,005,409.52		0,003,409.32	0.00	0.00	0
Accounts Payable	2120	1,731,632.54		1,731,632.54	0.00	0.00	2,276
Judgments Payable	2130			0.00	0.00	0.00	0
Construction Contracts Payable	2140	60,536.69		60,536.69	0.00	0.00	0
Construction Contracts Payable - Retained Percentage	2150	353,909.90		353,909.90	0.00	0.00	0
Sales Tax Payable Due to Fiscal Agent	2260 2240			0.00	0.00	0.00	0
Accrued Interest Payable	2240			0.00	0.00	0.00	0
Deposits Payable	2220	984,042.10		984,042.10	0.00	0.00	0
Due to Other Agencies	2230			0.00	0.00	0.00	0
Current Notes Payable	2250			0.00	0.00	0.00	0
Deferred Revenues	2410	240,145.85		240,145.85	0.00	0.00	0
Estimated Unpaid Claims - Self-Insurance Program	2271			0.00	0.00	0.00	0
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2272 2280			0.00	0.00	0.00	0
Total Current Liabilities	2280	9,433,736.40	0.00	9,433,736.40	0.00	0.00	7,778
ong-Term Liabilities		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00	,,,			.,
Portion Due Within One Year:							
Notes Payable	2310			0.00	0.00	0.00	10,659
Obligations Under Capital Leases	2315	194,671.00 935,000.00		194,671.00	0.00	0.00	0
Bonds Payable Liability for Compensated Absences	2320 2330	935,000.00 2,071,833.00		935,000.00 2,071,833.00	0.00	0.00	0
Lease-Purchase Agreements Payable	2340	1,215,000.00		1,215,000.00	0.00	0.00	0
Estimated Liability for Long-Term Claims	2350			0.00	0.00	0.00	0
Other Post-Employment Benefits Liability	2360		-	0.00	0.00	0.00	0
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0
Estimated Liability for Arbitrage Rebate Due Within One Year	2280	4,416,504.00	0.00	0.00 4.416.504.00	0.00	0.00	10,659
Due Within One Year Portion Due After One Year:		4,410,504.00	0.00	4,416,504.00	0.00	0.00	10,659
Notes Payable	2310			0.00	0.00	0.00	222,251
Obligations Under Capital Leases	2315	266,233.00		266,233.00	0.00	0.00	
Bonds Payable	2320	9,645,000.00		9,645,000.00	0.00	0.00	C
Liability for Compensated Absences	2330	11,792,604.00		11,792,604.00	0.00	0.00	(
Lease-Purchase Agreements Payable	2340	33,145,000.00		33,145,000.00	0.00	0.00	(
Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2350 2360	60,056,114.00		0.00 60,056,114.00	0.00	0.00	C C
Estimated PECO Advance Payable	2360	00,000,114.00		60,056,114.00	0.00	0.00	(
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	(
Due in More than One Year		114,904,951.00	0.00	114,904,951.00	0.00	0.00	222,251
Total Long-Term Liabilities		119,321,455.00	0.00	119,321,455.00	0.00	0.00	232,910
otal Liabilities		128,755,191.40	0.00	128,755,191.40	0.00	0.00	240,688
EFERRED INFLOWS OF RESOURCES	0.000				A		
ccumulated Increase in Fair Value of Hedging Derivatives otal Deferred Inflows of Resources	2610	0.00	0.00	0.00	0.00	0.00	(
otal Deferred Inflows of Resources ET POSITION		0.00	0.00	0.00	0.00	0.00	
et Investment in Capital Assets	2770	327,870,571.00		327,870,571.00	0.00	0.00	123,453
estricted For:	2.10	521,010,011,00		521,010,071.00	0.00	0.00	120,40.
Categorical Carryover Programs	2780	1,077,255.00		1,077,255.00	0.00	0.00	(
Food Service	2780	3,384,725.00		3,384,725.00	0.00	0.00	(
Debt Service	2780	266,279.00		266,279.00	0.00	0.00	
Capital Projects	2780	21,315,973.00		21,315,973.00	0.00	0.00	57,65
Other Purposes	2780 2790	71,739.00 (68,771,603.57)		71,739.00	0.00	0.00	238,41
nrestricted				(68,771,603.57)	0.00	0.00	

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2013

		Г	I	Program Revenues		Net (Expense) Revenue and Changes in Net Position			
				Operating	Capital	Primary Government			
	Account		Charges for	Grants and	Grants and	Governmental	Business-Type		Component
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units
Governmental Activities:									
Instruction	5000	95,028,617.69	434,820.14			(94,593,797.55)		(94,593,797.55)	
Student Personnel Services	6100	9,918,513.58				(9,918,513.58)		(9,918,513.58)	
Instructional Media Services	6200	2,227,792.35				(2,227,792.35)		(2,227,792.35)	
Instruction and Curriculum Development Services	6300	3,646,559.65				(3,646,559.65)		(3,646,559.65)	
Instructional Staff Training Services	6400	2,385,405.27				(2,385,405.27)		(2,385,405.27)	
Instructional-Related Technology	6500	1,669,229.18				(1,669,229.18)		(1,669,229.18)	
Board	7100	910,649.61				(910,649.61)		(910,649.61)	
General Administration	7200	664,631.14				(664,631.14)		(664,631.14)	
School Administration	7300	9,679,336.85				(9,679,336.85)		(9,679,336.85)	
Facilities Acquisition and Construction	7400	29,831,833.65			224,379.24	(29,607,454.41)		(29,607,454.41)	
Fiscal Services	7500	916,168.15				(916,168.15)		(916,168.15)	
Food Services	7600	7,743,915.79	2,573,282.70	5,365,020.10		194,387.01		194,387.01	
Central Services	7700	5,131,323.92				(5,131,323.92)		(5,131,323.92)	
Student Transportation Services	7800	6,649,172.53				(6,649,172.53)		(6,649,172.53)	
Operation of Plant	7900	14,218,318.12				(14,218,318.12)		(14,218,318.12)	
Maintenance of Plant	8100	4,476,537.63				(4,476,537.63)		(4,476,537.63)	
Administrative Technology Services	8200	619,766.67				(619,766.67)		(619,766.67)	
Community Services	9100	2,956,085.39	2,847,630.92			(108,454.47)		(108,454.47)	
Interest on Long-Term Debt	9200	2,095,227.42			1,425,825.26	(669,402.16)		(669,402.16)	
Unallocated Depreciation/Amortization Expense*						0.00		0.00	
Total Governmental Activities		200,769,084.59	5,855,733.76	5,365,020.10	1,650,204.50	(187,898,126.23)		(187,898,126.23)	
Business-type Activities:									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity							0.00	0.00	
Total Business-Type Activities		0.00	0.00	0.00	0.00		0.00	0.00	
Total Primary Government		200,769,084.59	5,855,733.76	5,365,020.10	1,650,204.50	(187,898,126.23)	0.00	(187,898,126.23)	
Component Units:									
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Major Component Unit Name	1	0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units	1 1	952,840.00	27,994.00	0.00	8,584.00				(916,262.00)
Total Component Units		952,840.00	27,994.00	0.00	8,584.00				(916,262.00)

General Revenues:

- Taxes:
- Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers **Total General Revenues, Special Items, Extraordinary Items, and Transfers Change in Net Position** Net Position - July 1, 2012 Net Position - June 30, 2013

93,749,587.14		93,749,587.14	0.00
		0.00	0.00
26,034,115.07		26,034,115.07	0.00
		0.00	0.00
45,816,980.16		45,816,980.16	938,208.00
387,294.90		387,294.90	120.00
3,214,780.76		3,214,780.76	0.00
		0.00	0.00
1,234,902.63		1,234,902.63	0.00
		0.00	0.00
170,437,660.66	0.00	170,437,660.66	938,328.00
(17,460,465.57)	0.00	(17,460,465.57)	22,066.00
301,005,404.00		301,005,404.00	397,454.00
283,544,938.43	0.00	283,544,938.43	419,520.00

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

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

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS Cash and Cash Equivalents	1110	10,845,189.94	0.00	0.00	(77,603.53)	0.00	0.00
Investments	1110	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	545,196.02	0.00	0.00	245.33	0.00	0.00
Interest Receivable on Investments Due From Reinsurer	1170 1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:							
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds Due From Other Agencies	1142 1220	77,413.72	0.00	0.00	0.00 89,345.45	0.00	0.00
Inventory	11220	422,332.90	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	49,065.82	0.00	0.00	0.00	0.00	0.00
Restricted Assets		0.00					
Cash with Fiscal/Service Agents Total Assets	1114	0.00 11,939,198.40	0.00	0.00	0.00 11,987.25	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES		11,757,176.40	0.00	0.00	11,967.25	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES,		11,939,198.40	0.00	0.00	11,987.25	0.00	0.00
AND FUND BALANCES LIABILITIES							
Accrued Salaries and Benefits	2110	5,990,417.88	0.00	0.00	2,597.11	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00 700.327.62	0.00	0.00	0.00 9,390.14	0.00	0.00
Accounts Payable Judgments Payable	2120 2130	/00,327.62	0.00	0.00	9,390.14	0.00	0.00
Construction Contracts Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable Matured Bonds Payable	2260 2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:							
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds Deferred Revenues:	2162	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	145,611.50	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		6,836,357.00	0.00	0.00	11,987.25	0.00	0.00
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2010	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:							
Inventory	2711 2712	422,332.90 49,065.82	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712	49,003.82	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	471,398.72	0.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	1,077,255.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2725 2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2720	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	1,077,255.00	0.00	0.00	0.00	0.00	0.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2731	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance Assigned to:	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Assigned for	2744 2749	0.00 97,986.40	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	97,986.40	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	97,986.40	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	3,456,201.28	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of Resources,	2700	5,102,841.40	0.00	0.00	0.00	0.00	0.00
and Fund Balances		11,939,198.40	0.00	0.00	11,987.25	0.00	0.00
			-		-		

	Account Number	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Rumber	220	250	240	250	250	277
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1130 1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds: Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Assets							
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES,		0.00	0.00	0.00	0.00	0.00	0.00
AND FUND BALANCES LIABILITIES							
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage Sales Tax Payable	2150 2260	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent Accrued Interest Payable	2240 2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds: Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue Unavailable Revenue	2410 2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2110	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES				0.00	0.00		0.00
Accumulated Increase in Fair Value of Hedging Derivatives Total Deferred Inflows of Resources	2610	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable:		0.00	0.00	0.00	0.00	0.00	0.00
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2725	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance Committed to:	2720	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739 2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	27.11	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749 2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2749	0.00	0.00	0.00	0.00	0.00	0.00
				3.00		5.00	5.00
Total Unassigned Fund Balance Total Fund Balances	2750 2700	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00
	1	0.00	0.00	0.00	5.00	0.00	0.00

		Capital Outlay	Special	Section 1011.14/	Public Education		Capital Outlay
	Account	Bond Issues (COBI)	Act Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	District Bonds	and Debt Service Program
	Number	310	320	330	340	350	360
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120 1130	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable Due From Other Funds:	1210	0.00	0.00	0.00	0.00	0.00	0.00
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies Inventory	1220 1150	0.00	0.00 0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Assets	1114	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Total Assets	1114	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00	0.00 0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES,							
AND FUND BALANCES							
LIABILITIES Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable Judgments Payable	2120 2130	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00
Construction Contracts Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable Matured Bonds Payable	2260 2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00 0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2220	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:	2161	0.00	0.00	0.00	0.00	0.00	0.00
Budgetary Funds Internal Funds	2161 2162	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:							
Unearned Revenue Unavailable Revenue	2410 2410	0.00	0.00 0.00	0.00	0.00	0.00	0.00
Total Liabilities	2410	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives Total Deferred Inflows of Resources	2610	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:							
Inventory Prepaid Amounts	2711 2712	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance Restricted for:	2710	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Restricted for	2726	0.00	0.00 0.00	0.00	0.00	0.00	0.00
Restricted for	2729 2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	0.00	0.00	0.00
Committed to: Economic Stabilization	0721	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance Assigned to:	2730	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00
una i una panances	1	0.00	0.00	0.00	0.00	0.00	0.00

June	30,	2013

		Nonvoted Capital	Voted		ARRA Economic		
	Account	Improvement Section 1011.71(2), F.S.	Capital Improvement	Other Capital Projects	Stimulus Capital Projects	Permanent Fund	Other Governmental
	Number	370	380	390	399	000	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS Cash and Cash Equivalents	1110	20,474,206.72	0.00	0.00	0.00	0.00	3,071,789.67
Investments	1160	0.00	0.00	0.00	0.00	0.00	263,167.27
Taxes Receivable, Net	1120 1130	0.00 4,673.73	0.00	0.00	0.00	0.00	0.00 865,626.67
Accounts Receivable, Net Interest Receivable on Investments	1130	4,075.75	0.00	0.00	0.00	0.00	805,020.07
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds: Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	417,978.56	0.00	0.00	0.00	0.00	1,022,377.46 158,635.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00	158,635.00
Restricted Assets							
Cash with Fiscal/Service Agents	1114	0.00 20,896,859.01	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		20,896,859.01	0.00	0.00	0.00	0.00	5,381,596.07
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00 20,896,859.01	0.00	0.00	0.00	0.00	0.00 5,381,596.07
LIABILITIES, DEFERRED INFLOWS OF RESOURCES,		20,890,839.01	0.00	0.00	0.00	0.00	5,581,590.07
AND FUND BALANCES							
LIABILITIES Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	70,454.33
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110	0.00	0.00	0.00	0.00	0.00	70,454.33
Accounts Payable	2120	810,500.39	0.00	0.00	0.00	0.00	211,414.39
Judgments Payable Construction Contracts Payable	2130 2140	0.00 60,536.69	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140	353,909.90	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2190	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220 2230	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:							
Budgetary Funds Internal Funds	2161 2162	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues:	2102	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	94,534.35
Unavailable Revenue Total Liabilities	2410	0.00 1,224,946.98	0.00	0.00	0.00	0.00	0.00 376,403.07
DEFERRED INFLOWS OF RESOURCES		1,224,940.98	0.00	0.00	0.00	0.00	570,405.07
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	158,635.00
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	158,635.00
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00	0.00	71,738.78
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00	0.00 266,278.52
Capital Projects	2725	10,465,406.21	0.00	0.00	0.00	0.00	1,644,060.72
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	2,803,176.58
Restricted for Total Restricted Fund Balance	2729 2720	0.00 10,465,406.21	0.00	0.00	0.00	0.00	0.00 4,785,254.60
Committed to:	2720	10,405,400.21	0.00	0.00	0.00	0.00	4,765,254.60
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	2741	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749 2749	9,206,505.82 0.00	0.00	0.00	0.00	0.00	61,303.40 0.00
Total Assigned Fund Balance	2749	9,206,505.82	0.00	0.00	0.00	0.00	61,303.40
	0.750	0.55	0.55	0.77	0.55	0.07	
Total Unassigned Fund Balance Total Fund Balances	2750 2700	0.00 19,671,912.03	0.00	0.00	0.00	0.00	0.00 5,005,193.00
Total Liabilities, Deferred Inflows of Resources,	2700	17,071,712.03	0.00	0.00	0.00	0.00	5,005,175.00
and Fund Balances	1	20,896,859.01	0.00	0.00	0.00	0.00	5,381,596.07

		Total
	Account Number	Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	Funds
ASSETS		
Cash and Cash Equivalents	1110	34,313,582.8
Investments Taxes Receivable, Net	1160 1120	263,167.2
Accounts Receivable, Net	1120	0.0
Interest Receivable on Investments	1170	0.0
Due From Reinsurer	1180	0.0
Deposits Receivable	1210	0.0
Due From Other Funds: Budgetary Funds	1141	0.0
Internal Funds	1142	77,413.7
Due From Other Agencies	1220	1,529,701.47
Inventory Descript Inventory	1150 1230	580,967.9
Prepaid Items Restricted Assets	1250	49,065.8
Cash with Fiscal/Service Agents	1114	0.0
Total Assets		38,229,640.7
DEFERRED OUTFLOWS OF RESOURCES	1010	0.0
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.0
Total Assets and Deferred Outflows of Resources		38,229,640.7
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES Assessed Scholars and Deve Sta	2110	6 0 62 4 60 2
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	6,063,469.3
Accounts Payable	2170	1,731,632.5
Judgments Payable	2130	0.0
Construction Contracts Payable	2140	60,536.6
Construction Contracts Payable - Retained Percentage Sales Tax Payable	2150 2260	353,909.9
Matured Bonds Payable	2200	0.0
Matured Interest Payable	2190	0.0
Due to Fiscal Agent	2240	0.0
Accrued Interest Payable Deposits Payable	2210 2220	0.0
Due to Other Agencies	2220	0.0
Current Notes Payable	2250	0.0
Due to Other Funds:		
Budgetary Funds Internal Funds	2161 2162	0.0
Deferred Revenues:	2102	0.0
Unearned Revenue	2410	240,145.8
Unavailable Revenue	2410	0.0
Total Liabilities DEFERRED INFLOWS OF RESOURCES		8,449,694.3
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.0
Total Deferred Inflows of Resources		0.0
FUND BALANCES		
Nonspendable: Inventory	2711	580,967.9
Prepaid Amounts	2711 2712	49,065.8
Permanent Fund Principal	2713	0.0
Other Not in Spendable Form	2719	0.0
Total Nonspendable Fund Balance Restricted for:	2710	630,033.7
Economic Stabilization	2721	0.0
Federal Required Carryover Programs	2722	71,738.7
State Required Carryover Programs	2723	1,077,255.0
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.0 266,278.5
Capital Projects	2725	12,109,466.9
Restricted for	2729	2,803,176.5
Restricted for	2729	0.0
Total Restricted Fund Balance Committed to:	2720	16,327,915.8
Economic Stabilization	2731	0.0
Contractual Agreements	2732	0.0
Committed for	2739	0.0
Committed for	2739	0.0
Total Committed Fund Balance Assigned to:	2730	0.0
Special Revenue	2741	0.0
Debt Service	2742	0.0
Capital Projects	2743	0.0
Permanent Fund	2744	0.0
Assigned for Assigned for	2749 2749	9,365,795.6
Total Assigned Fund Balance	2749	9,365,795.6
		,,200,7,200
Total Unassigned Fund Balance	2750	3,456,201.2
Total Fund Balances Total Liabilities, Deferred Inflows of Resources.	2700	29,779,946.4

DISTRICT SCHOOL BOARD OF MARTIN COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2013

For the Fiscal Leaded June 50, 2015		
Total Fund Balances - Governmental Funds		\$ 29,779,946.43
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		
Capital assets not being depreciated Capital assets being depreciated	\$ 21,647,733.00 351,623,742.00	373,271,475.00
The District's portion of the equity held in the risk management consortium is not reported as an asset of the governmental funds.		1,304,460.00
Deferred charges consist of the Series 2003A bonds refunded from the Series 2011A bonds that are not legally defeased until January 1, 2013.		-
Contributions to the early retirement programs in excess of actuarial required contributions are recognized as a prepaid expense in the government-wide statements, but are not reported as assets in the governmental funds.		180,512.00
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:		
Obligations under capital lease Bonds payable Compensated absences payable Certificates of participation Series 2005A	\$ (460,904.00) (10,580,000.00) (13,864,437.00) (34,360,000.00)	
Other postemployment benefits obligation	 (60,056,114.00)	(119,321,455.00)
Total Net Assets - Governmental Activities		\$ 285,214,938.43

			Food	Other Federal	Federal Economic Stimulus	Miscellaneous Special
	Account Number	General 100	Services 410	Programs 420	Programs 430	Revenue 490
REVENUES Federal Direct	3100	452,898.32	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	960,648.25	0.00	0.00	360,950.77	0.00
State Sources	3300	33,381,109.72	0.00	0.00	0.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational	3411, 3421,					
Purposes	3423	93,749,587.14	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital	3413, 3421,	0.00	0.00	0.00	0.00	0.00
Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	3400	5,023,804.59	0.00	0.00	0.00	0.00
Total Local Sources Total Revenues	3400	98,773,391.73 133,568,048.02	0.00	0.00	360,950.77	0.00
EXPENDITURES		155,500,010,02	0.00	0.00	200,20011	0.00
Current:						
Instruction	5000	84,886,774.62	0.00	0.00	39,253.88	0.00
Student Personnel Services Instructional Media Services	6100 6200	6,536,788.73 2,095,208.54	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	1,882,801.29	0.00	0.00	216,095.33	0.00
Instructional Staff Training Services	6400	240,177.00	0.00	0.00	34,410.73	0.00
Instructional-Related Technology	6500	1,473,489.68	0.00	0.00	63,690.83	0.00
Board	7100	869,548.18	0.00	0.00	0.00	0.00
General Administration School Administration	7200 7300	728,910.63 8,972,904.24	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	968,893.73	0.00	0.00	0.00	0.00
Fiscal Services	7500	844,077.49	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services Student Transportation Services	7700 7800	4,695,101.96 6,279,089,40	0.00	0.00	0.00	0.00
Operation of Plant	7800	13,520,162.17	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	4,290,025.70	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	589,731.36	0.00	0.00	0.00	0.00
Community Services	9100	2,760,648.68	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	34,386.71	0.00	0.00	7,500.00	0.00
Total Expenditures		141,668,720.11	0.00	0.00	360,950.77	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(8,100,672.09)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	2710	0.00	0.00	0.00	0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements Loans	893 3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3715 3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	6,405,920.72	0.00	0.00	0.00	0.00
Transfers Out	9700	(316,984.39)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		6,088,936.33	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(2,011,735.76)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	9,762,305.41	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	(2,647,728.25)	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	5,102,841.40	0.00	0.00	0.00	0.00

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

			Special	Section		
		SBE/COBI	Act	1011.14/1011.15,	Motor Vehicle	
	Account	Bonds	Bonds	F.S., Loans	Revenue Bonds	District Bonds
	Number	210	220	230	240	250
REVENUES Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Direct Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational	3411, 3421,					
Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt	3412, 3421,	0.00	0.00	0.00	0.00	0.00
Service Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital	3423 3413, 3421,	0.00	0.00	0.00	0.00	0.00
Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500 7100	0.00	0.00	0.00	0.00	0.00
Board General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800 7900	0.00	0.00	0.00	0.00	0.00
Operation of Plant Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees Miscellaneous	730 790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	790	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	2710	0.00	0.00	0.00	0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	894 760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	2800	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012 Adjustment to Fund Balances	2800 2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0.00

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

	Account	Other Debt Service	ARRA Economic Stimulus Debt Service	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Section 1011.14/ 1011.15, F.S., Loans
	Number	290	299	310	320	330
REVENUES Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational	3411, 3421,					
Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital	3413, 3421,					
Projects	3423 3418, 3419	0.00 0.00	0.00	0.00	0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00 0.00	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100 6200	0.00	0.00	0.00	0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration School Administration	7200 7300	0.00 0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700 7800	0.00 0.00	0.00	0.00	0.00	0.00
Student Transportation Services Operation of Plant	7800	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay: Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	0.00
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750 3793	0.00 0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00 0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00 0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In Transfers Out	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS						0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0.00

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

		Public Education		Capital Outlay	Nonvoted Capital	Voted
	A	Capital Outlay (PECO)	District Bonds	and Daht Samiaa Drooman	Improvement Section 1011.71(2), F.S.	Capital
	Account Number	(PECO) 340	350	Debt Service Program 360	370 Section 1011.71(2), F.S.	Improvement 380
REVENUES	Number	540	550	500	570	560
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational	3411, 3421,	0.00	0.00	0.00	0.00	0.00
Purposes Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt	3423 3412, 3421,	0.00	0.00	0.00	0.00	0.00
Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital	3413, 3421,	0.00	0.00	0.00	0.00	0.00
Projects	3423	0.00	0.00	0.00	26,034,115.07	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	479,100.15	0.00
Total Local Sources	3400	0.00	0.00	0.00	26,513,215.22	0.00
Total Revenues		0.00	0.00	0.00	26,513,215.22	0.00
EXPENDITURES Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	169.77	0.00
Fiscal Services Food Services	7500 7600	0.00	0.00	0.00	0.00	0.00 0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest Dues and Fees	720 730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	730	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	190	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	25,598,479.28	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	25,598,649.05	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	914,566.17	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	1,234,902.63	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	240,491.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(7,408,741.11)	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(5,933,347.48)	0.00
SPECIAL ITEMS		0.00	0.00		0.00	0.00
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	(5,018,781.31)	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	23,359,724.34	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	1,330,969.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	19,671,912.03	0.00

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

			ARRA Economic			
			Stimulus Capital	Permanent	Other	Total
	Account	Other Capital Projects	Projects	Fund	Governmental	Governmental
	Number	390	399	000	Funds	Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	1,901,223.40	2,354,121.72
Federal Through State and Local	3200	0.00	0.00	0.00	13,964,532.91	15,286,131.93
State Sources	3300	0.00	0.00	0.00	1,811,808.03	35,192,917.75
Local Sources:						
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational	3411, 3421,		0.00	0.00	0.00	
Purposes	3423	0.00	0.00	0.00	0.00	93,749,587.14
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Service Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital	3413, 3421,	0.00	0.00	0.00	0.00	0.00
Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	26.034.115.07
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	20,034,113.07
Charges for Service - Food Service	345X	0.00	0.00	0.00	2,573,282.70	2,573,282.70
Impact Fees	3496	0.00	0.00	0.00	1,752,609.02	1,752,609.02
Other Local Revenue		0.00	0.00	0.00	15,502.20	5,518,406.94
Total Local Sources	3400	0.00	0.00	0.00	4,341,393.92	129,628,000.87
Total Revenues		0.00	0.00	0.00	22,018,958.26	182,461,172.27
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	3,767,669.07	88,693,697.57
Student Personnel Services	6100	0.00	0.00	0.00	2,849,566.49	9,386,355.22
Instructional Media Services	6200	0.00	0.00	0.00	16,253.44	2,111,461.98
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	1,381,657.60	3,480,554.22
Instructional Staff Training Services	6400	0.00	0.00	0.00	2,000,646.58	2,275,234.31
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	1,537,180.51
Board	7100	0.00	0.00	0.00	0.00	869,548.18
General Administration	7200	0.00	0.00	0.00	387,456.30	1,116,366.93
School Administration	7300	0.00	0.00	0.00	0.00	8,972,904.24 969,063.50
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	
Fiscal Services Food Services	7500 7600	0.00	0.00	0.00	7,387,026.74	844,077.49 7,387,026.74
Central Services	7700	0.00	0.00	0.00	0.00	4,695,101.96
Student Transportation Services	7800	0.00	0.00	0.00	84,967.04	6,364,056.44
Operation of Plant	7900	0.00	0.00	0.00	50,491.90	13,570,654.07
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	4,290,025.70
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	589,731.36
Community Services	9100	0.00	0.00	0.00	1,584.96	2,762,233.64
Debt Service: (Function 9200)					<i>p</i> = 1 = 1	,,
Retirement of Principal	710	0.00	0.00	0.00	2,085,000.00	2,085,000.00
Interest	720	0.00	0.00	0.00	2,080,690.74	2,080,690.74
Dues and Fees	730	0.00	0.00	0.00	14,536.68	14,536.68
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	310,206.76	25,908,686.04
Other Capital Outlay	9300	0.00	0.00	0.00	94,477.66	136,364.37
Total Expenditures		0.00	0.00	0.00	22,512,231.96	190,140,551.89
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	(493,273.70)	(7,679,379.62)
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791 891	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds Proceeds of Longo Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	1,234,902.63
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	2,799,313.78	9,445,725.50
Transfers Out	9700	0.00	0.00	0.00	(1,720,000.00)	(9,445,725.50)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	1,079,313.78	1,234,902.63
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EVTRAODDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	586,040.08	(6,444,476.99)
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	4,420,119.56	37,542,149.31
Adjustment to Fund Balances	2891	0.00	0.00	0.00	(966.64)	(1,317,725.89)
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	5,005,193.00	29,779,946.43
	2,00	0.00	0.00	0.00	5,005,175.00	27,117,740.45

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2013

Net Change in Fund Balances - Governmental Funds		\$ (6,444,476.99)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period.		
Capital outlay Less, depreciation expense	\$ 17,047,079.00 (13,080,602.58)	3,966,476.42
The District's portion of equity held in the risk management consortium is recognized in the government-wide statement of activities, but not in the governmental funds. This is the decrease in the District's equity in the consortium.		(604,696.00)
In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds expeditures are recognized based on the amounts actually paid for leave used. This is the net amount of vacation and sick leave paid in excess of the amount earned in the current period.		3,195,457.00
Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which repayments exceeded proceeds in the current period.		
Bonds, refunding payments Bonds, scheduled debt service payments Certificates of participation repayments Capital lease repayments	\$ (1,505,000.00) 915,000.00 1,170,000.00 185,196.00	765,196.00
Expenses for other postemployment benefits in the statement of activities that do not require the use of current financial resources, are not reported in the governmental funds.		
Current year accruals Less, prior year	\$ (14,469,519.00) 3,198,451.00	(11,271,068.00)
The statement of activities reflects only the gain/loss on the sale of assets, whereas the governmental funds include all proceeds from the sales. Thus, the change in net assets differs from the change in fund balances by the undepreciated cost of assets sold.		(6,897,541.00)
Annual required contributions to the Early Retirement Plan in the statement of activities does not require the use of current financial resources due to the amounts prepaid in prior years. This is the current year reduction in the prepaid amount.		(169,813.00)
Change in Net Assets of Governmental Activities		(17,460,465.57)

DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30, 2013

Accor Num ASSETS Current Assets: Cash and Cash Equivalents 111 Investments Accounts Receivable, Net 111 Interest Receivable, Net 112 Due From Reinsurer Deposits Receivable Due From Budgetary Funds 114 Due From Other Agencies 112 Inventory 115 Prepaid Items 123 Total Current Assets	mber 110 160 130 170 180	Self-Insurance Consortium 911 0.00 0.00 0.00	Self-Insurance Consortium 912 0.00	Self-Insurance Consortium 913	Self-Insurance Consortium 914	s-Type Activities - Enterpris ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
Num ASSETS Current Assets: 111 Cash and Cash Equivalents 111 Investments 116 Accounts Receivable, Net 113 Interest Receivable on Investments 117 Due From Reinsurer 118 Deposits Receivable 121 Due From Budgetary Funds 114 Due From Other Agencies 122 Inventory 115 Prepaid Items 125	mber 110 160 130 170 180	911 0.00 0.00 0.00	912	913						Totals	
ASSETS Current Assets: Cash and Cash Equivalents Investments Interest Receivable, Net Interest Receivable, Net Interest Receivable on Investments Intromatic Receivable Interest Receivable Interest Receivable Interest Receivable Interest Receivable Interest Receivable Interest Inter	110 160 130 170 180	0.00 0.00 0.00	0.00		914	915	921	922	Funds	Totals	Funds
Current Assets: 111 Cash and Cash Equivalents 111 Investments 116 Accounts Receivable, Net 113 Interest Receivable on Investments 117 Due From Reinsurer 118 Dueposits Receivable 121 Due From Budgetary Funds 114 Due From Other Agencies 122 Inventory 115 Prepaid Items 125	160 130 170 180	0.00 0.00									
Cash and Cash Equivalents 111 Investments 116 Accounts Receivable, Net 113 Interest Receivable on Investments 117 Due From Reinsurer 118 Deposits Receivable 121 Due From Budgetary Funds 114 Due From Other Agencies 122 Inventory 115 Prepaid Items 123	160 130 170 180	0.00 0.00									
Accounts Receivable, Net 113 Interest Receivable on Investments 117 Due From Reinsurer 118 Deposits Receivable 121 Due From Budgetary Funds 114 Due From Other Agencies 122 Inventory 115 Prepaid Items 125	130 170 180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments 117 Due From Reinsurer 118 Deposits Receivable 121 Due From Budgetary Funds 114 Due From Other Agencies 122 Inventory 115 Prepaid Items 122	170 180		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Reinsurer 118 Deposits Receivable 121 Due From Budgetary Funds 114 Due From Other Agencies 112 Inventory 115 Prepaid Items 122	180		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable 121 Due From Budgetary Funds 114 Due From Other Agencies 122 Inventory 115 Prepaid Items 123		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds 114 Due From Other Agencies 122 Inventory 115 Prepaid Items 122		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies 122 Inventory 115 Prepaid Items 123		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory 115 Prepaid Items 123		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assats	230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Assets:											
Cash with Fiscal/Service Agents 1111 Other Post-Employment Benefits Asset 141		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset 141 Investments 146		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:											
Land 131	310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings 132		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation 132 Buildings and Fixed Equipment 133		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation 133		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment 134		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation 134	349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles 135		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation 135		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease 137		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation 137 Computer Software 138		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization 138		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation	507	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES											
Accumulated Decrease in Fair Value of Hedging Derivatives 191	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Liabilities:											
Accrued Salaries and Benefits 211	110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings 217		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable 212		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable 213		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable 226		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable 221 Deposits Payable 222		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable 2222 Due to Budgetary Funds 216		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Dudgetary Punds 210 Due to Other Agencies 223		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues 241		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program 227	271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment 227	272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Liabilities Portion Due Within One Year:	1										
Obligations Under Capital Leases 231	315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences 233		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims 235		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability 236		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Portion Due After One Year:			_		_	_			_	_	
Obligations Under Capital Leases 231		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences 233 Estimated Liability for Long-Term Claims 235	330 350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability 236		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due in More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES											
Accumulated Increase in Fair Value of Hedging Derivatives 261	610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION	770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets 277 Restricted for 278	770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2013

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

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2013

	Business-Type Activities - Enterprise Funds						Governmental			
	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	911	912	913	914	915	921	922	Funds	Totals	Funds
CASH FLOWS FROM OPERATING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from customers and users Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								Т	T	
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(used) by operating activities:										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash										
provided (used) by operating activities:										
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts receivable (Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in unerest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due nom remarch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital, and financing activities:	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>a 1 a</i>	0.00			2.00	5.00				0.00	

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS June 30, 2013

		Total	Total	Total	Total
		Investment	Private-Purpose	Pension	Agency
	Account	Trust Funds	Trust Funds	Trust Funds	Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	100,954.00	(185,634.40)	1,794,843.00
Investments	1160	0.00	0.00	6,020,297.94	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	1,458.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150				62,324.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	100,954.00	5,834,663.54	1,858,625.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	33,166.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	1,825,459.00
Total Liabilities		0.00	0.00	0.00	1,858,625.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	5,834,663.54	
Held in Trust for Scholarships and Other Purposes		0.00	100,954.00	0.00	
Total Net Position		0.00	100,954.00	5,834,663.54	

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS For the Fiscal Year Ended June 30, 2013

		Total	Total	Total
		Investment	Private-Purpose	Pension
	Account	Trust Funds	Trust Funds	Trust Funds
	Number	84X	85X	87X
ADDITIONS				
Contributions:				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00
Investment Earnings:				
Interest on Investments	3431	0.00	0.00	159,073.74
Gain on Sale of Investments	3432	0.00	0.00	21,163.27
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	767,036.19
Total Investment Earnings		0.00	0.00	947,273.20
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	947,273.20
Total Additions		0.00	0.00	947,273.20
DEDUCTIONS				
Salaries	100	0.00	0.00	605,841.80
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	32,754.00
Other	700	0.00	19,000.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	39,351.19
Total Deductions		0.00	19,000.00	677,946.99
Change In Net Position		0.00	(19,000.00)	269,326.21
Net Position - July 1, 2012	2885	0.00	119,954.00	5,565,337.33
Net Position - June 30, 2013	2785	0.00	100,954.00	5,834,663.54

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2013

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
Current Assets: Cash and Cash Equivalents	1110	0.00	0.00	291,933.00	291,933.0
Investments	1160	0.00	0.00	0.00	0.0
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.0
Accounts Receivable, Net	1130	0.00	0.00	746.00	746.0
Interest Receivable on Investments Due from Reinsurer	1170 1180	0.00	0.00	0.00	0.0
Deposits Receivable	1210	0.00	0.00	1,488.00	1,488.0
Due from Other Agencies	1220	0.00	0.00	0.00	0.0
Internal Balances		0.00	0.00	0.00	0.0
Inventory	1150	0.00	0.00	0.00	0.0
Prepaid Items	1230	0.00	0.00	9,678.00 303,845.00	9,678.0 303,845.0
Total Current Assets Voncurrent Assets:		0.00	0.00	303,845.00	303,845.0
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.0
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.0
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.0
Investments	1460	0.00	0.00	0.00	0.0
Total Noncurrent Assets		0.00	0.00	0.00	0.0
Capital Assets: Land	1310	0.00	0.00	301,520.00	301,520.0
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.0
Construction in Progress	1360	0.00	0.00	0.00	0.0
Improvements Other Than Buildings	1320	0.00	0.00	3,260.00	3,260.0
Less Accumulated Depreciation	1329	0.00	0.00	(525.00)	(525.0
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.0
Less Accumulated Depreciation Furniture, Fixtures and Equipment	1339 1340	0.00	0.00	0.00 26,172.00	0.0
Less Accumulated Depreciation	1340	0.00	0.00	(20,356.00)	(20,356.0
Motor Vehicles	1349	0.00	0.00	0.00	(20,350.
Less Accumulated Depreciation	1359	0.00	0.00	0.00	0.0
Property Under Capital Lease	1370	0.00	0.00	60,383.00	60,383.0
Less Accumulated Depreciation	1379	0.00	0.00	(14,091.00)	(14,091.0
Audiovisual Materials	1381 1388	0.00	0.00	0.00	0.0
Less Accumulated Depreciation Computer Software	1388	0.00	0.00	0.00 9,698.00	0.0
Less Accumulated Amortization	1382	0.00	0.00	(9,698.00)	(9,698.0
Other Capital Assets, Net of Depreciation	1507	0.00	0.00	54,843.00	54,843.0
Total Capital Assets		0.00	0.00	356,363.00	356,363.0
Total Assets		0.00	0.00	660,208.00	660,208.0
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.0
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.0
Current Liabilities:					
Accrued Salaries and Benefits	2110	0.00	0.00	5,502.00	5,502.0
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.0
Accounts Payable	2120	0.00	0.00	2,276.00	2,276.0
Judgments Payable	2130	0.00	0.00	0.00	0.0
Construction Contracts Payable	2140	0.00	0.00	0.00	0.0
Construction Contracts Payable - Retained Percentage Sales Tax Payable	2150 2260	0.00	0.00	0.00	0.0
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.0
Accrued Interest Payable	2210	0.00	0.00	0.00	0.0
Deposits Payable	2220	0.00	0.00	0.00	0.0
Due to Other Agencies	2230	0.00	0.00	0.00	0.0
Current Notes Payable	2250	0.00	0.00	0.00	0.0
Deferred Revenues Estimated Unpaid Claims - Self-Insurance Program	2410 2271	0.00	0.00	0.00	0.0
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271	0.00	0.00	0.00	0.0
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.0
Total Current Liabilities		0.00	0.00	7,778.00	7,778.0
ong-Term Liabilities					
Portion Due Within One Year:					
Notes Payable Obligations Under Capital Lagase	2310	0.00	0.00	10,659.00	10,659.0
Obligations Under Capital Leases Bonds Payable	2315 2320	0.00	0.00	0.00	0.0
Liability for Compensated Absences	2320	0.00	0.00	0.00	0.0
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.0
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.0
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.0
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.0
Estimated Liability for Arbitrage Rebate Due within One Year	2280	0.00	0.00	0.00 10,659.00	0.0
Portion Due After One Year:		0.00	0.00	10,009.00	10,039.1
Notes Payable	2310	0.00	0.00	222,251.00	222,251.0
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.0
Bonds Payable	2320	0.00	0.00	0.00	0.0
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.0
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.0
Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2350 2360	0.00	0.00	0.00	0.0
Other Post-Employment Benefits Liability Estimated PECO Advance Payable	2360	0.00	0.00	0.00	0.0
Estimated FECO Advance Payable Estimated Liability for Arbitrage Rebate	2370	0.00	0.00	0.00	0.0
Due in More than One Year		0.00	0.00	222,251.00	222,251.
Total Long-Term Liabilities		0.00	0.00	232,910.00	232,910.
'otal Liabilities		0.00	0.00	240,688.00	240,688.
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.0
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.
IET POSITION Iet Investment in Capital Assets	2770	0.00	0.00	123,453.00	123,453.
estricted For:	2170	0.00	0.00	125,455.00	125,453.
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.
Food Service	2780	0.00	0.00	0.00	0.
	2780	0.00	0.00	0.00	0.
Debt Service					
Debt Service Capital Projects	2780	0.00	0.00	57,651.00	
			0.00 0.00 0.00	57,651.00 0.00 238,416.00	57,651.0 0.0 238,416.0

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

Net (Expense)

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS **Major Component Unit Name**

For the Fiscal Year Ended June 30, 2013							
				in Net Position			
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities	
Component Unit Activities:		_					
Instruction	5000	0.00	0.00	0.00	0.00	0.00	
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	
Board	7100	0.00	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	0.00	
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00	
Unallocated Depreciation/Amortization Expense*		0.00				0.00	
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00	

General Revenues:

Taxes: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items, and Transfers **Change in Net Position** Net Position - July 1, 2012 Net Position - June 30, 2013

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

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

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

Net (Expense) Demonstration of Chara

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name

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

For the Fiscal Year Ended June 30, 2013						Revenue and Changes
				Program Revenues		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:		•				
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items, and Transfers
Change in Net Position
Net Position - July 1, 2012
Net Position - June 30, 2013

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

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

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

Net (Expense)

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2013

For the Fiscal Year Ended June 30, 2013						
				Program Revenues		in Net Position
	Account		Charges for	Operating Grants and	Capital Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	670,664.00	27,994.00	0.00	0.00	(642,670.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	24,887.00	0.00	0.00	0.00	(24,887.00)
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	9,192.00	0.00	0.00	0.00	(9,192.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	104,116.00	0.00	0.00	0.00	(104,116.00)
Facilities Acquisition and Construction	7400	9,460.00	0.00	0.00	8,584.00	(876.00)
Fiscal Services	7500	10,899.00	0.00	0.00	0.00	(10,899.00)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	86,910.00	0.00	0.00	0.00	(86,910.00)
Maintenance of Plant	8100	16,991.00	0.00	0.00	0.00	(16,991.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	14,335.00	0.00	0.00	0.00	(14,335.00)
Unallocated Depreciation/Amortization Expense*		5,386.00				(5,386.00)
Total Component Unit Activities		952,840.00	27,994.00	0.00	8,584.00	(916,262.00)

General Revenues:

Taxes: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items, and Transfers Change in Net Position Net Position - July 1, 2012 Net Position - June 30, 2013

0.00	
0.00	
0.00	
0.00	
938,208.00	
120.00	
0.00	
0.00	
0.00	
0.00	
938,328.00	
22,066.00	
397,454.00	
419,520.00	

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

Net (Expense)

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2013

For the Fiscal Year Ended June 30, 2013						Revenue and Changes
				Program Revenues		in Net Position
				Operating	Capital	Total
	Account		Charges for	Grants and	Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	670,664.00	27,994.00	0.00	0.00	(642,670.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	24,887.00	0.00	0.00	0.00	(24,887.00)
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	9,192.00	0.00	0.00	0.00	(9,192.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	104,116.00	0.00	0.00	0.00	(104,116.00)
Facilities Acquisition and Construction	7400	9,460.00	0.00	0.00	8,584.00	(876.00)
Fiscal Services	7500	10,899.00	0.00	0.00	0.00	(10,899.00)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	86,910.00	0.00	0.00	0.00	(86,910.00)
Maintenance of Plant	8100	16,991.00	0.00	0.00	0.00	(16,991.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	14,335.00	0.00	0.00	0.00	(14,335.00)
Unallocated Depreciation/Amortization Expense*		5,386.00				(5,386.00)
Total Component Unit Activities		952,840.00	27,994.00	0.00	8,584.00	(916,262.00)

General Revenues:

Taxes: Property Taxes, Levied for Operational Purposes Property Taxes, Levied for Debt Service Property Taxes, Levied for Capital Projects Local Sales Taxes Grants and Contributions Not Restricted to Specific Programs Investment Earnings Miscellaneous Special Items Extraordinary Items Transfers Total General Revenues, Special Items, Extraordinary Items, and Transfers Change in Net Position Net Position - July 1, 2012 Net Position - June 30, 2013

0.00	
0.00	
0.00	
0.00	
938,208.00	
120.00	
0.00	
0.00	
0.00	
0.00	
938,328.00	
22,066.00	
397,454.00	
419,520.00	

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

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

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NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Blended Component Unit

The Martin County School Board Leasing Corporation (Leasing Corporation) was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note VII B. Due to the substantive economic relationship between the Board and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

Discretely Presented Component Units

The Hope Center for Autism, Inc., is a separate not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act, and Section 1002.33, Florida Statutes. The Hope Center for Autism, Inc., operates as a charter school and is considered to be a component unit since it is fiscally dependent on the District for its tax levy and a majority of its budget. A copy of the separate financial statements for the charter school is available at the District's administrative office.

The District also considered the Clark Advanced Learning Center Charter School operated by Indian River State College for inclusion in its reporting entity; however, because the Clark Advanced Learning Center is an operating component unit of the College and is not a separate legal entity, it does not meet the criteria for inclusion as a District component unit. The charter school's financial statements were audited by an independent certified public accountant and are filed in the District's administrative office.

B. Government-wide and Fund Financial Statements – Basis of Presentation

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

1. Government-wide Financial Statements

Government-wide financial statements (the Statement of Net Assets and the Statement of Activities) present information about the School District as a whole. These statements include the non-fiduciary financial activity of the primary government and its component units.

Government-wide financial statements include separate columns for the primary government and its component units. *Governmental activities* are supported by taxes and intergovernmental revenues. The primary government is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. *Direct expenses* are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense that is not specifically associated with a particular function is reported as unallocated. *Program revenues* include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as *general revenues*. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-supporting or draws from the general revenues of the District.

As a general rule, the effects of interfund activity have been eliminated from the government-wide financial statements. Exceptions to this general rule are when eliminations would distort the direct costs and program revenues reported for the various functions concerned.

2. Fund Financial Statements

The financial records of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenue and expenditures or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the District's governmental and fiduciary funds are presented after the government-wide financial statements. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Nonmajor funds are aggregated and reported in a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category) for the determination of major funds. The fiduciary fund statements include financial information for the agency funds, the pension trust fund, and private purpose trust funds. The agency funds of the District primarily represent assets held by the District in a custodial capacity for other individuals or governments.

Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

- <u>General Fund</u> to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- <u>Special Revenue Federal Economic Stimulus Fund</u>– to account for certain Federal grant program resources related to the American Recovery and Reinvestment Act (ARRA) and other Federal stimulus programs.
- <u>Capital Projects Local Capital Improvement Tax Fund</u> to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, renovation and remodeling projects, maintenance, repairs, and site improvement.

Additionally, the District reports the following fiduciary fund types:

- <u>Pension Trust Fund</u> to account for resources used to finance the early retirement plan.
- <u>Private-Purpose Trust Funds</u> to account for resources of the following scholarship trust funds: M.H. Correll Research Trust Fund; T.L. Showalter Scholarship Trust Fund; J.M. Phillips, Jr., Memorial Trust Fund; Clara Neuman Scholarship Trust Fund; Dr. Tom Goodman Scholarship Trust Fund; and Nonendowment Scholarship Trust Fund.
- <u>Agency Funds</u> to account for resources of the school internal funds which are used to administer moneys collected at the several schools in connection with school, student athletic, class, and club activities.

Noncurrent Governmental Assets/Liabilities

GASB Statement No. 34 requires noncurrent governmental assets, such as land and buildings, noncurrent governmental liabilities such as bonds and capital leases, to be reported in the governmental activities column in the government-wide Statement of Net Assets.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

1. Government-wide Financial Statements

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

The government-wide financial statements and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33 – Accounting and Financial Reporting for Nonexchange Transactions. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenditures. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an "other financing source". Amounts paid to

reduce the District's long-term indebtedness are reported as a reduction of related liability, rather than as expenditures.

2. Governmental Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 30 days of the end of the current fiscal year. Taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

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

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an "other financing source" rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences, other postemployment benefits, and claims and judgments, are recorded only when payment is due.

3. Fiduciary Fund Financial Statements

Fiduciary fund statements include trust funds and agency funds. All trust funds use the economic resources measurement focus and accrual basis of accounting. Agency funds are unlike all other types

of funds and report only assets and liabilities. So, agency funds do not have a measurement focus, but do use an accrual basis of accounting to recognize receivables and payables.

4. Component Units

The Hope Center for Autism, Inc. (charter school), shown as a discretely presented component unit, is accounted for as a governmental organization and follows the same accounting model as the District's governmental activities.

D. Assets, Liabilities, and Net Assets

1. Deposits and Investments

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. The District considers cash as those accounts used as demand deposit accounts and considers cash equivalents as those amounts on deposit in money market funds and amounts placed in the State Board of Administration's (SBA) Florida Local Government Surplus Funds Trust Fund ("Florida PRIME"), except that money market funds in the Pension Trust Fund are not classified as cash equivalents. This investment pool operates under investment guidelines established by Section 215.47, Florida Statutes. The District's investments in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7 like external investment pool, as of June 30, 2013, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is amortized cost.

The Board has a formal investment policy. The purpose of this policy is to set forth the investment objectives and parameters for the management of the District's public funds. These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices. The District's investment policy limits investments to a maximum of 5 years or less. Obligations of United States Government agencies and instrumentalities include embedded options to call the entire security or portion thereof, at the option of the issuer; or, depending on market conditions, the District may decide to leave the security intact, at a stated interest rate, until final maturity. These securities have various call dates between September 2013 and December 2022.

In accordance with Section 218.415, Florida Statutes, this investment policy applies to all cash and investments held or controlled by the District and shall be identified as "Pooled Funds" of the District with the exception of pension funds and funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds. Funds held by state agencies (e.g., Department of Education) are not subject to the provisions of this policy.

The foremost objective of this investment program is the safety of the principal of those funds within the portfolios. Investment transactions shall seek to keep capital losses at a minimum, whether they are from securities defaults or erosion of market value. The second highest priority is liquidity of funds, and the third highest priority is investment income.

Investments consist of amounts placed in SBA Debt Service accounts for investment of debt service moneys, and the Florida PRIME and Fund B Surplus Trust Fund (Fund B) investment pools created by Sections 218.405 and 218.417, Florida Statutes, and those made locally.

The District's investments in Fund B are accounted for as a fluctuating net asset value pool, with a fair value factor of 1.11845939 at June 30, 2013. Fund B is not subject to participant withdrawal requests. Distributions from Fund B, as determined by SBA, are effected by transferring eligible cash or securities to Florida PRIME, consistent with the pro rata allocation of pool shareholders of record at the creation of Fund B. One hundred percent of such distributions from Fund B are available as a liquid balance within Florida PRIME.

Section 218.45, Florida Statutes, limits the types of investments that the District can invest in unless specifically authorized in the District's investment policy. The District has a formal investment policy that allows for the following investments: Florida PRIME, United States Government securities, United States Government agencies, Federal instrumentalities (United States Government sponsored agencies), interest bearing time deposit or savings accounts, repurchase agreements, commercial paper, bankers' acceptances, state and/or local government taxable and/or tax-exempt debt, registered investment companies (money market mutual funds), intergovernmental investment pools, and corporate obligations in the FDIC's Temporary Liquidity Guarantee Program.

Investments made locally for the Early Retirement Plan and the Certificates of Participation, Series 2005A, are reported at fair value. Types and amounts of investments held at fiscal year-end are described in a subsequent note on investments.

As of June 30, 2013, the special revenue funds and the Early Retirement Fund cash accounts reflect a negative cash balance which represents timing differences between expenditures and the receipt of the reimbursement from the cash drawdown request. The funds are part of our pooled funds, so no District bank account is overdrawn per bank records at June 30, 2013.

2. Inventories and Prepaid Items

Inventories consist of expendable supplies held for consumption in the course of District operations. Warehouse inventories are stated at weighted average unit cost. Food service inventories are stated at the last invoice cost, which approximates the first-in, first-out basis, except that United States Department of Agriculture surplus donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when consumed on government-wide financial statements and as expenditures when purchased on fund financial statements. However, inventory and prepaid balances are offset on the balance sheet by nonspendable fund balance accounts to indicate that they do not constitute available expendable resources, even though they are components of current assets.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The costs of prepaid items are recorded as expenditures when consumed.

3. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net assets but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated assets are recorded at fair value at the date of donation. Buildings and fixed equipment totaling \$32,337,341 acquired or constructed prior to the 1979-80 fiscal year are stated at estimated historical cost using Florida Department of Education average square foot construction costs for the year of acquisition or construction.

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

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

Assets	Years
Improvements Other than Buildings	10 - 40
Buildings and Fixed Equipment	50
Furniture, Fixtures, and Equipment	3 - 15
Motor Vehicles	5 - 10
Property Under Capital Lease	6
Audio Visual Materials and Computer Software	3 - 5

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

4. Deferred Revenue

The deferred revenues will be recognized as revenue in the fiscal year that they are earned, in accordance with the accrual basis of accounting. Deferred revenues reported in governmental fund financial statements represent revenues that are measurable but not available.

5. Accrued Compensated Absences

The District accrues accumulated unpaid vacation and sick leave when earned by the employee. The District's employee vacation and sick leave policies provide for the granting of a specific number of days of vacation based on years of service and governed by applicable labor contracts and sick leave with pay per each month of employment. Employees will be paid in one lump sum for accrued annual (vacation) leave as of last day of employment not to exceed the 60 day maximum allowable balance. A maximum of 500 hours of annual leave may be accrued by employees, except those with balances exceeding 500 as of June 30, 1988, which will be the balance accrued as of June 30, 1988. Employees who work a complete contracted year and who have accrued thirty or more sick days as of the last duty day, and who have used no more than two of their ten days of accrued sick/personal leave during the year may receive pay for the unused days at 80 percent of the employees daily rate. Compensated absences are reported in the governmental funds only if they have matured. The amount estimated to be paid in the following year is the current amount. The amount estimated to be used or paid in subsequent fiscal years is the noncurrent amount. The current and noncurrent amounts for government funds are maintained separately and represent a reconciling item between the fund and government-wide presentations. A liability is reported in the governmental fund financial statements only for the current portion of compensated absences expected to be paid using expendable available resources.

6. Other Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net assets. In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due. Governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

E. Revenue Sources

1. State Revenue Sources

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

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

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the Department. A schedule of revenues from State sources for the current year is presented in a subsequent note.

2. District Property Taxes

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

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

The Board adopted the 2012 tax levy on September 4, 2012. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

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

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

Millage and taxes levied for the current year are presented in Note III.

3. Federal Revenue Sources

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

The District also receives Race-to-the-Top funds, which is set to expire on June 30, 2014.

NOTE II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

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

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

3. Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.

4. Appropriations for the District lapse at the close of the fiscal year. Encumbered appropriations are reappropriated in the ensuing year's budget.

5. Formal budgetary integration is used as a management control device for all funds of the District.

NOTE III - PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2012 tax roll for the 2012-13 fiscal year:

TAX ROLL	MILLAGES	TAXES LEVIED	
General Fund			
Nonvoted School Tax:			
Required Local Effort	4.656	\$	83,526,062
Basic Discretionary Local Effort	0.748		13,418,706
Capital Projects Funds			
Nonvoted Tax:			
Local Capital Improvements	1.500		26,909,170
Total	6.904	\$	123,853,938

NOTE IV - INVESTMENTS

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

Investments	Maturities	F	air Value	
State Board of Administration:				
Florida PRIME (1)	38 Day Average	\$	1,003,963	
Fund B Surplus Funds Trust Fund	3.98 Year Average		872,608	
Debt Service Accounts	6 Months		263,167	
PFM Asset Management LLC				
PFM Funds Prime Series Institutional Class Shares Fund (1)	47 Day Average		7,848,058	
PFM Funds Government Series Fund (1)	42 Day Average		7,825,626	
Wells Fargo Advantage Government Money Market Fund (1)	39 Day Average		8,001,639	
Cash & Equivalents	N/A		727,936	
Wells Fargo Heritage Money Market Fund (1)(2)	31 Day Average		2,394,243	
	September 2013 -			
Corporate Debt Obligations	December 2022		1,231,161	
	November 2013 -			
Obligations of United States Government Agencies and Instrumentalities	April 2016		312,420	
American Depository Receipts	N/A		383,035	
	April 2013 - April			
United States Treasury Notes	2017		160,722	
Common Stock	N/A		3,205,024	
Total Investments, Primary Government		\$	34,229,602	

Notes:

(1) These investments are classified as cash and cash equivalents on the basic financial statements.

(2) Includes \$413,550, classified as cash and cash equivalents, held under a trust agreement with the Certificates of Participation, Series 2005A, financing arrangements. See Note VII B

A reconciliation of cash and investments as shown on the Statement of Net Assets for the primary government follows:

		Statement of Net Assets
Fair Value of Investments		\$ 34,229,602
Cash in Bank		8,077,609
Total		\$ 42,307,211
Cash and Cash Equivalents - Statement of Net Position \$	34,313,583	
Cash and Cash Equivalents - Fiduciary Funds, Net of Temporary Negative Cash of \$207,424.89	1,710,163	
Total Cash and Cash Equivalents	1,710,103	36,023,746
Investments - Statements of Net Position	263,167	,
Investments - Pension Trust Fund	6,020,298	
Total Investments		6,283,465
Total		\$ 42,307,211

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy provides that investments of current operating funds shall have maturities of no longer than twelve (12) months. Investments of reserves, project funds, debt proceeds and other non-operating funds ("core fund") shall have a term appropriate to the need for funds and in accordance with debt covenants, but in no event shall exceed five (5) years and the average duration of the funds as a whole may not exceed three (3) years.

The District utilizes "weighted average maturity" as a measurement of interest rate risk and as of June 30, 2013, the investment portfolio had a weighted average maturity of .36 years. The maturity of SBA Local Government Fund B Surplus Funds Trust Fund (Fund B) is based on the weighted average life (WAL). A portfolio's WAL is the dollar weighted average length of time until securities held reach maturity. WAL is based on legal final maturity dates as of June 30, 2013. Fund B had a WAL of 3.98 years at June 30, 2013. However, because Fund B consists of restructured or defaulted securities, there is considerable uncertainty regarding WAL. Participation in Fund B is involuntary.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(16), Florida Statutes, provides the authority to invest in SBA LGIP and limits investments in money market funds to Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency, and investments in interest-bearing time deposits to qualified public depositories, as defined in Section 280.02, Florida Statutes, and direct obligations of the United States Treasury.

The District invested available certificate of participation funds in AAAm-rated money market funds.

The District's investment policy permits for investments in the following investments, which are limited to credit quality ratings from nationally recognized rating agencies as follows:

- The Florida Local Government Surplus Funds Trust Fund ("Florida PRIME") shall be rated "AAAm" or "AAAm-G" or better by Standards & Poor's or the equivalent by another rating agency.
- Commercial paper of any United States company that is rated, at the time or purchase, "Prime-1" by Moody's Investors Service and "A-1" by Standard & Poor's (prime commercial paper).
- Bankers' acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System, at the time or purchase, the short-term paper is rated, at a minimum, "P-1" by Moody's and "A-1" Standard & Poor's.
- State and/or local government taxable and/or tax-exempt debt, general obligation and/or revenue bonds, rated at least "Aa" by Moody's and "AA" by Standard & Poor's for long-term debt, or rated at least "MIG-1" by Moody's and "SP-1" by Standard & Poor's for short-term debt.
- Registered investment companies (money market mutual funds) shall be rated "AAAm" by Standard & Poor's or the equivalent by another rating agency.
- Intergovernmental investment pools shall be rated "AAAm" by Standard & Poor's or the equivalent rating agency.

The District's Early Retirement Trust Fund investment policy authorizes the following investments: SBA Florida PRIME; direct obligations of United States Treasury; United States Federal Government agency securities; corporate debt securities with at least an "A" rating; commercial paper rated A1/P1; certificates of deposits; common and preferred stocks from domestic or foreign corporations; and passbook savings accounts maintained in State certified qualified public depositories as defined in Section 280.02, Florida Statutes. As of June 30, 2013, all state and local government bonds and all Treasury notes were rated AA+ by Standard & Poor's; and the District's investments in corporate debt were rated A through AA+ by Standard & Poor's and A2 through Aa2 by Moody's.

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

As of June 30, 2013, the District's money market funds were individually rated AAAm by Standard & Poor's. The District's investments in Fund B and American depository receipts are not rated.

Custodial Credit Risk

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

immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State as defined in 658.12 F.S., or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. The District's investments in obligations of the United States Government agencies and instrumentalities and corporate debt securities are held by the safekeeping agent, in the name of the District. As of June 30, 2013, the District's investment portfolios were held with a third-party custodian as required by the District's investment policy.

The District's Early Retirement Trust Fund investment policy and Certificate of Participation, Series 2005A, trust agreement, require securities in those funds to be held by a safekeeping agent in the name of the District.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy has established asset allocation and issuer limits on the following investments which are designed to reduce concentration of credit risk of the District's investment portfolio. A maximum of 25 percent of available funds, may be invested in the Florida Local Government Surplus Funds Trust Fund ("Florida PRIME"), 100 percent of available funds may be invested in United States Government Securities, 50percent of available funds may be invested in United States Government agencies with a 25 percent limit on individual issuers, 75 percent of available funds may be invested in Federal instrumentalities with a 30 percent limit on individual issuers, 25 percent of available funds may be invested in interest bearing time deposit or savings accounts with a 15 percent limit on individual issuers, 50 percent of available funds may be invested in repurchase agreements with a 25 percent limit on individual issuers, 25 percent of available funds may be invested in commercial paper with a 5percent limit on individual issuers, 20 percent of available funds may be invested in state and/or local government taxable and/or tax-exempt debt, 75 percent of available funds may be invested in registered investment companies (money market mutual funds) with a 25 percent limit of individual issuers, 25 percent of available funds may be invested in intergovernmental investment pools, 50 percent of available funds may be invested in corporate obligations issued by financial institutions that participate in the FDIC's Temporary Liquidity Guarantee Program with a 25 percent limit on individual issuers.

The District's Early Retirement Plan (Plan) is governed by a separate investment policy that limits investment in equities to 70 percent of the total portfolio and limits the investment in any single issuer to 5 percent of the total portfolio. No investment by any one issuer represents 5 percent or more of the Plan's assets.

NOTE V – DUE FROM OTHER GOVERNMENTAL AGENCIES

At June 30, 2013, the District has a total of approximately \$1.5 million of Due from other Governmental Agencies consisting of \$0.4 million for FEMA, \$1.0 million for Federal grants, and \$0.1 for food service.

NOTE VI - CAPITAL ASSETS

Changes in capital assets are presented in the table below:

Government Activities	Government Activities 7/1/2012		Additions Deletions			Balance 6/30/2013		
Capital Assets Not being Depreciated:								
Land	\$	10,354,648	\$ -	\$	-	\$	10,354,648	
Construction in Progress		21,662,247	10,036,406		20,405,568		11,293,085	
Sub total		32,016,895	 10,036,406		20,405,568		21,647,733	
Capital Assets being Depreciated:								
Improvements Other than Buildings		17,741,939	4,338,630		-	\$	22,080,569	
Buildings and Fixed Equipment		430,527,740	19,778,868		19,481,756		430,824,852	
Furniture, Fixtures, and Equipment		22,144,697	2,408,461		720,750		23,832,408	
Motor Vehicles		9,565,327	475,175		116,492		9,924,010	
Property Under Capital Lease		1,239,801	-		-		1,239,801	
Audio Visual Materials and Software		5,087,926	415,107		434,785		5,068,248	
Sub total		486,307,430	 27,416,241		20,753,783		492,969,888	
Less Accumulated Depreciation for:								
Improvements Other than Buildings		9,431,999	820,480		-		10,252,479	
Buildings and Fixed Equipment		105,118,026	8,425,500		12,800,676		100,742,850	
Furniture, Fixtures, and Equipment		16,432,055	2,146,039		515,092		18,063,002	
Motor Vehicles		6,342,409	956,172		115,573		7,183,008	
Property Under Capital Lease		535,546	206,634		-		742,180	
Audio Visual Materials and Software		4,261,750	525,778		424,901		4,362,627	
Total Accumulated Depreciation		142,121,785	 13,080,603		13,856,242		141,346,146	
Depreciated Capital Assets - Net		344,185,645	 14,335,638		6,897,541		351,623,742	
Government Activities Funds Net	\$	376,202,540	\$ 24,372,044	\$	27,303,109	\$	373,271,475	

The class and amount of property under capital lease is presented on Note VIIA.

Depreciation expense was charged to functions/programs of the District as follows:

\$ 47,723
1,945
2,371
9,319
12,940,610
74,558
4,076
\$ 13,080,602

NOTE VII – LONG-TERM OBLIGATIONS

A. OBLIGATIONS UNDER CAPITAL LEASE

The class and amount of property being acquired under capital lease are as follows:

	Asset Balance
Copy Machines	<u>\$1,239,801</u>

Future minimum capital lease payments and the present value of the minimum lease payment as of June 30 are as follows:

Capital Lease								
Fiscal Year	Total	Principal	Interest					
2014	213,295	194,671	18,624					
2015	213,295	204,631	8,664					
2016	62,338	61,602	736					
Total	\$ 488,928	\$ 460,904	\$ 28,024					

Conital Lagra

Total \$

The stated interest rates are 5.0 percent.

B. CERTIFICATES OF PARTICIPATION

The District entered into a financing arrangement which was characterized as a lease-purchase agreement, with the Leasing Corporation whereby the District secured financing in the total amount of \$40,790,000. The financing was accomplished through the issuance of Certificates of Participation, Series 2005A, to be repaid from the proceeds of rents paid by the District.

As a condition of the financing arrangement, the District has given a ground lease on District property to the Leasing Corporation, with a rental fee of \$1 per year. The initial term of the lease commenced on December 1, 2005, and will end on July 1, 2031. The lease is automatically renewable annually thereafter through July 1, 2031, unless terminated sooner in accordance with the provisions of the Series 2005A financing arrangement. The property covered by the ground lease is, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the lease and to provide for the rent payments through to term, the District may be required to surrender the site included under the Ground Lease Agreement for the benefit of the securers of the Certificates for a period of time specified by the arrangement which may be up to 30 years from the date of inception of the arrangement.

The District property included in the ground lease under this arrangement is the Dr. David L. Anderson Middle School.

The lease payments are payable by the District, semiannually, on July 1 and January 1 at interest rates ranging from 3.9 to 4.5 percent. The following is a schedule by years of future minimum lease payments under the lease agreement together with the present value of minimum lease payments as of June 30:

Fiscal Year	Principal	Interest	Total
2014	1,215,000	1,505,191	2,720,191
2015	1,265,000	1,456,224	2,721,224
2016	1,310,000	1,405,356	2,715,356
2017	1,365,000	1,351,856	2,716,856
2018	1,420,000	1,295,269	2,715,269
2019-2023	8,050,000	5,502,356	13,552,356
2024-2028	9,975,000	3,514,281	13,489,281
2029-2032	9,760,000	986,597	10,746,597
Total	\$ 34,360,000	\$ 17,017,130	\$ 51,377,130

C. BONDS PAYABLE

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

Bond Type	Interest Rate	Maturity to	Outstanding
State School Bonds:			
Series 2004A	4.00% - 4.625%	2024	2,140,000
Series 2005B	5.00%	2020	2,310,000
Series 2006A	4.404% - 4.628%	2026	2,500,000
Series 2008A	3.50% - 5.00%	2028	820,000
Series 2009A	4.00% - 5.00%	2019	185,000
Series 2010A	4.00% - 5.00%	2022	1,120,000
Series 2011A	3.00% - 5.00%	2023	1,505,000
Total Bonds Payab	ole		\$ 10,580,000

The various bonds were issued to finance capital outlay projects of the District. The following is a description of the bonded debt issues:

State School Bonds

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

	Bonds Payable									
Fiscal Year		Principal		Interest		Total				
2014		935,000		488,540		1,423,540				
2015		980,000		444,915		1,424,915				
2016		1,030,000		398,630		1,428,630				
2017		1,085,000		349,905		1,434,905				
2018		1,140,000		298,343		1,438,343				
2019-2023		3,925,000		870,125		4,795,125				
2024-2028		1,485,000		149,744		1,634,744				
Total	\$	10,580,000	\$	3,000,202	\$	13,580,202				

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

D. CHANGES IN LONG-TERM LIABILITIES

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

GOVERNMENTAL ACTIVITIES	Balance 7/1/2012						 Additions	 Deletions	 Balance 6/30/2013	(Due in One Year
Obligations Under Capital Lease	\$	646,100	\$ -	\$ 185,196	\$ 460,903	\$	194,671				
Bonds Payable		13,165,000	-	2,585,000	10,580,000		935,000				
Certificates of Participation		35,530,000	-	1,170,000	34,360,000		1,215,000				
Compensated Absences Payable		17,059,894	1,005,215	4,200,672	13,864,437		2,071,833				
Other Postemployment Benefits Obligation		48,785,046	 14,469,519	 3,198,451	 60,056,114		-				
Total Governmental Activities	\$	115,186,040	\$ 15,474,734	\$ 11,339,319	\$ 119,321,454	\$	4,416,504				

For the governmental activities, compensated absences are generally liquidated with resources of the General Fund, and other postemployment benefits are generally liquidated with resources of the General Fund and special revenue funds.

E. DEFEASED DEBT

In the 2012-13 fiscal year, the prior refunding of the callable portion of the Series 2003A bonds became in-substance defeased and was retired. As a result, the liability for the Series 2003A bonds were removed from the District's government-wide financial statements.

NOTE VIII - INTERFUND TRANSFERS

		Transfers In	Transfers Out		
Major Funds:					
General		\$ 6,405,921	\$	316,984	
Capital Projects: Local Capital Improvement Tax		240,491		7,408,741	
Nonmajor Governmental Funds		2,799,314		1,720,001	
	Total	\$ 9,445,726	\$	9,445,726	

The purpose of the transfers from the Local Capital Improvement Tax Fund to the General Fund was for property insurance premium payments and annual maintenance costs. Transfers out from the Local Capital Improvement Tax Fund and the nonmajor Other Capital Projects Fund to the nonmajor Debt Service – Other Fund were made in order to make the required interest and principal payment for the Certificates of Participation, Series 2005A. The purpose of the transfer out from General Fund to the nonmajor Food Service Fund was to provide School Recognition bonuses to food service workers. The reason for the transfers out from the General Fund to the Local Capital Improvement Tax Fund was for reimbursement of indirect costs of finance, payroll, purchasing, and operations department personnel salaries and benefits charged that were considered unallowable costs in 2011-12.

NOTE IX – EMPLOYEE BENEFITS

A. STATE RETIREMENT PROGRAM

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

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both plans may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability , and death benefits and annual cost-of-living adjustments.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. District employees participating in DROP are not eligible to participate in this program. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular Class, Senior Management Service Class, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

The contribution rates for members are established, and may be amended, by the State of Florida.

	Percent of	Gross Salary
Class	Employee	Employer (a)
Florida Retirement System, Regular	3.00	5.18
Florida Retirement System, Elected County Officers	3.00	10.23
Florida Retirement System, Senior Management Service	3.00	6.30
Deferred Retirement Option Program – applicable to all		
members of the above classes	-	5.44
Florida Retirement System, Re-employed Retiree	(b)	(b)

Notes:

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

(b) Contribution rates are dependent upon the retirement class in which reemployed.

The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions including employee contributions for the fiscal year ending June 30, 2011, June 30, 2012, and June 30, 2013, totaled \$9,060,783, \$6,070,822, and \$10,113,659 respectively, which were equal to the required contributions for each fiscal year.

The State Board of Administration of Florida ("SBA") is responsible for establishing, implementing, and administrating the Investment Plan in accordance with Section 121.4501(1), Florida Statutes. There were 476 District participants in the Investment Plan during the 2012-13 fiscal year. The District's contributions, including employee contributions to the Investment Plan totaled \$1,325,954, which was equal to the required contribution for the 2012-13 fiscal year.

Financial statements and other supplementary information of the FRS are included in the State's Comprehensive Annual Financial Report, which is available from the Florida Department of Financial Services. An annual report on the FRS, which includes its financial statements, required supplemental information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement.

B. EARLY RETIREMENT PLAN

Plan Description

As authorized by Section 1012.685, Florida Statutes, the District implemented an Early Retirement Plan (Plan) effective July 1, 1986. The Plan is a single-employer defined benefit pension plan. The purpose of the Plan is to provide District employees, who elected to retire under the early retirement provisions of the Florida Retirement System, described in Note IX A, with a monthly benefit equal to the statutory reduction of the normal retirement benefits when early retirement proceeds the normal retirement. The District administers Plan assets in a Pension Trust Fund and is responsible for their investment. The District acts as the administrative agent for the Plan. The Plan does not issue a stand-alone financial report and is not included in the report of a public employee retirement system or another entity.

As of June 30, 2012, the Plan had 79 active plan participants receiving benefits.

A summary of eligibility and benefits follows:

Eligibility

During the 2002-03 fiscal year, the Plan was amended by union contract to limit future eligibility to only those employees who elected to remain covered by the Plan and who become eligible within the next seven years. A total of 41 employees chose to enter the Plan. These employees have elected a specific retirement date and must retire on that date if they are still employed by the District. No additional employees are eligible to join the Plan.

Benefits

The amount of monthly benefits will be equal to the reduction imposed on the retirement benefit by the Florida Retirement System due to early retirement and will increase annually at the rate of 3 percent. Benefits and refunds of the Plan are recognized when due and payable in accordance with the terms of the plan.

Summary of Significant Accounting Policies

Significant accounting policies related to basis of accounting and method of asset valuation are disclosed in Note I. Investment disclosures related to the Pension Trust Fund are in Note IV.

Contributions and Reserves

The Plan was established by the Board on July 1, 1986, and may be amended by Board action. Pursuant to the Plan agreement, no contributions shall be required or permitted from any member. District contributions shall be sufficient to meet the annual pension cost of the Plan and to amortize the unfunded actuarial accrued liability within 20 years based on an actuarial study. Subsequent changes in the level of the liability due to plan amendments or changes in actuarial assumptions are to be amortized on a straight-line basis over a period of 20 years.

There was an annual required contribution for the 2012-13 plan year of \$169,813, which was taken from our credit balance. The annual required contribution was affected by the following factors (based on actuarial report dated 7/1/2011):

- Average annual compensation for covered employees decreased 100 percent, as all plan participants are receiving benefits.
- The actuarial investment return was (0.01) percent, compared to an assumed rate of 8 percent.
- The District was approved to carry a credit balance, and the annual contribution of \$169,813 was deducted from the credit balance.

All of the assets in the District's Pension Trust Fund are legally required reserves. None of the assets have been designated by the Board for any other specific purpose.

Costs of administering the Plan are financed through the Plan's resources (employer contributions and investment earnings).

Schedule of employer contributions:

		Annual Board		Net Pension
Year Ended June 30,	Annual Required Contribution	Contribution	Percentage	Obligation
2011	35,305 ⁽¹⁾	-	N/A	-
2012	157,234 (1)	-	N/A	-
2013	169,813 (1)	-	N/A	-

(1) Payment made from credit balance amount of \$507,559

Concentrations

No investment by any one issuer represents 5 percent or more of the Plan's assets.

Trend Information

Schedule of funding progress:

						Unfunded
			Unfunded			Actuarial Accrued
Actuarial	Actuarial	Actuarial	Actuarial			Liability as a
Valuation	Value of	Accrued	Accrued	Funded	Covered	Percent of
Date	Plan Assets	Liability ⁽¹⁾	Liability ⁽²⁾	Ratio ⁽³⁾	Payroll	Covered Payroll
	(a)	(b)	(b) - (a)	(a)/(b)	(c)	(b-a)/c
7/1/2011	6,354,000	6,938,673	584,673	91.6%	-	N/A

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Notes:

(1) The actuarial method is the entry age normal cost method for July 1, 2010, forward.

(2) The unfunded (funded) actuarial accrued liability is the actuarial accrued liability minus actuarial value of assets.

(3) The percentage funded is derived by dividing the actuarial value of assets by the actuarial accrued liability.

(4) Based on data from actuarial report as of July 1, 2011.

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

Actuarial Methods and Assumptions

The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

Additional information as of the latest actuarial valuation is as follows:

Valuation Date	7/1/2011
Actuarial Cost Method	Entry Age Normal Cost Method
Amortization Method	Open Amortization, Level Dollar
Remaining Amortization Period	5 Years
Asset Valuation Method	Smoothed market value
Actuarial Assumptions:	
Investment Rate of Return	8.0%
Projected Salary Increases	Not Applicable
Inflation Rate	3.0%
Postemployment Benefit Increases	3.0%

C. OTHER POSTEMPLOYMENT BENEFITS

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to Section 112.0801, Florida Statutes, the District must offer similar health care benefits for retired employees as it does to active employees. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees for health, dental, vision, and life insurance benefits. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the OPEB Plan on average than those of active employees. Additionally, certain retirees receive insurance coverage at a lower (explicitly subsidized) premium rate than active employees. All of the District's employees may become eligible for those benefits if they reach normal retirement age (as defined by the pension or investment option) and have at least six years of service with the District and are activating their pension upon separation from service. Also, in accordance with union contracts and District policy, the District pays 25 percent of this benefit for employees with 15 years of service, 50 percent with 20 years of service, 75 percent for employees with 25 years of service, and 100 percent for employees with 30 years of service. For employees hired as of July 1, 2011, or later, no insurance will be paid upon retirement. All service must be within the District. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The OPEB Plan does not issue a stand-alone report and is not included in the report of a public employee retirement system or another entity.

Funding Policy. The District has not advance-funded or established a funding methodology for the annual Other Postemployment Benefit (OPEB) costs or the net OPEB obligation, and the OPEB Plan is financed on a pay-as-you-go basis. For the 2012-13 fiscal year, 544 retirees received postemployment benefits. The District provided required contributions of \$3,198,451 toward the annual OPEB cost, comprised of premium payments made on behalf of retirees net of retiree contributions totaling \$2,076,346, which represents 2.4 percent of covered payroll.

<u>Annual OPEB Cost and Net OPEB Obligation</u>. The District's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.

The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liability over a period not to exceed 30 years.

The following table shows the District's annual OPEB cost for the year, the amount actually contributed to the plan, and the changes in the District's net OPEB obligation for postemployment benefits:

Description	Amount
Normal Cost (service cost for one year) Amortization of Unfunded Actuarial	\$ 7,278,157
Accrued Liability	7,171,733
Annual Required Contribution	14,449,890
Interest on Net OPEB Obligation	1,848,953
Adjustment to Annual Required Contribution	(1,829,324)
Annual OPEB Cost (Expense)	14,469,519
Contribution Toward the OPEB Cost	(3,198,451)
Increase in Net OPEB Obligation	11,271,068
Net OPEB Obligation, Beginning of Year	48,785,046
Net OPEB Obligation, End of Year	\$60,056,114

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

			Percentage of Annual OPEB			
	An	nual OPEB	Cost	Ν	let OPEB	
 Fiscal Year		Cost Contributed		Obligation		
2010-11	\$	14,026,570	24.47%	\$	37,835,420	
2011-12		14,469,519	20.49%		60,056,114	
2012-13		14,469,519	22.10%		60,056,114	

Funded Status and Funding Progress. As of January 1, 2012, the most recent valuation, the actuarial accrued liability for benefits was \$177,191,403, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$177,191,403 and a funded ratio of 0 percent The covered payroll (annual payroll of active participating employees) was \$87,746,600, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 201.94 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The required schedule of funding progress immediately following the notes to the basic financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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

The District's OPEB actuarial valuation as of January 1, 2012, used the individual entry age normal cost actuarial cost method to estimate the unfunded actuarial liability as of June 30, 2013, and to estimate the 2012-13 fiscal year annual required contribution. Because the OPEB liability is currently unfunded, the actuarial assumptions included a 3.79 percent rate of return on invested assets, which is the District's expectation of investment returns under its investment policy. The actuarial assumptions also included a payroll growth rate of 4 percent per year, an annual healthcare cost trend rate of 12.9 percent initially for the 2012-13 fiscal year, reduced by an average of 1.13 percent per year, to an ultimate rate of 5.0 percent for the fiscal year ending June 30, 2019, and a general price inflation rate of 3 percent per year. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2013, was 25 years.

NOTE X – OTHER INFORMATION

A. SCHEDULE OF STATE REVENUE SOURCES

The following is a schedule of the District's State revenue sources for the 2012-13 fiscal year:

Source	Amount
Categorical Program (Class Size Reduction)	\$ 20,564,881
Florida Education Finance Program	8,354,799
Motor Vehicle License Tax (Capital Outlay and Debt Service)	1,663,789
Workforce Development Program	1,928,688
School Recognition	1,376,338
Voluntary Prekindergarten	591,625
Miscellaneous	388,896
Adults with Disabilities	242,797
Gross Receipts Tax (Public Education Capital Outlay)	122,073
Total	\$ 35,233,885

Accounting policies relating to certain State revenue sources are described in Note I.E.1.

B. RISK MANAGEMENT PROGRAMS

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; third party injuries and/or property damage and natural disasters. The District is a member of the South Central Educational Risk Management Program (SCERMP), a consortium under which eight district school boards have established a public entity risk sharing-pool for Property, General Liability, Automobile Liability, Workers' Compensation, Government Crime and other coverage deemed necessary by the members of the SCERMP. Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The interlocal agreement and bylaws of SCERMP provide that risk of loss is transferred to the consortium. SCERMP is self-sustaining through member contributions (premiums), and purchased insurance coverage through commercial companies for claims in excess of specified amounts. Member school boards are also subject to supplemental contributions in the event of a deficiency except to the extent that the deficiency results from a specific claim against a member school board in excess of the coverage available, then such deficiency is solely the responsibility of that member school board.

The Board of Directors for SCERMP is composed of superintendents/finance directors or an authorized representative of all participating districts. Ascension, Inc. serves as the third-party administrator, insurance broker, and fiscal agent for SCERMP.

Property damage coverage is managed by SCERMP by purchase of excess property coverage through commercial insurance carriers for property loss claims in excess of \$100,000 (except named wind and flood), respectively. The named wind/hurricane deductible is 5 percent of replacement cost value with a minimum of \$100,000 per occurrence. The deductibles for all other wind events is \$100,000. Special hazard flood area deductibles are \$500,000 per building and \$500,000 contents plus \$100,000 time element per occurrence. The flood deductible outside a special flood hazard area is \$100,000.

SCERMP's purchased excess property loss limit during the 2012-13 fiscal year was \$100 million, except for Flood/Earthquake of \$75 million.

Workers' compensation claims are limited based on a per claim self-insured retention. The self-insured retention for the 2012-13 fiscal year was \$850,000. SCERMP purchases excess liability coverage through a commercial insurance carrier, which covers workers' compensation losses in excess of the self-insured retention. Employers liability is included subject to \$2,000,000 per occurrence and \$2,000,000 in the aggregate.

The District is protected by Section 768.28, Florida Statutes, under the Doctrine of Sovereign Immunity, as it is now written, as it may be amended by the Legislature at future dates, which effectively limits the amount of liability of governmental entities for tort claims to \$200,000 per claim and \$300,000 per occurrence.

As a result of recording a liability for specific reserves for claims incurred, but not reported, the property and casualty group has ending retained earnings of \$8,928,540. The District's portion of the retained earnings is calculated at 14.61 percent of the total or approximately \$1,304,460.

During the 2012-13 fiscal year, the Board provided health and prescription insurance through purchased commercial insurance. Dental and vision coverage were also provided through purchased commercial insurance under a separate agreement.

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

C. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

Encumbrances

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

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

		Majo	r Funds								
		Fe	Federal		Local Capital		onmajor		Total		
		Eco	nomic	In	Improvement		Improvement Governmental		l Governmenta		
Ge	eneral	Sir	nulus		Tax		Tax		Funds		Funds
\$	97,986	\$	-	\$	9,206,506	\$	61,303	\$	9,365,796		

Construction Contracts

Encumbrances include the following major construction contract commitments remaining at fiscal year-end:

			Completed to	Balance
Project	C	ontract Amount	Date	Committed
Martin County High School	Architect	1,310,674	1,182,046	128,628
Phased Replace Classrooms 3108	Contractor	10,681,318	4,688,662	5,992,656
South Fork High School	Architect	39,522	39,522	-
Bldg and Site Improvement Project 3204	Contractor	1,707,689	1,651,668	56,021
Murray Middle School	Architect	29,640	14,364	15,276
Demo and Site Clearing Project 3311	Contractor	370,360	2,800	367,560
Indiantown Middle School	Architect	36,670	28,310	8,360
Demo and Site Clearing Project 3312	Contractor	363,330	3,500	359,830
Warfield Elementary School	Architect	12,200	10,713	1,488
Demo and Site Clearing Project 3313	Contractor	281,116	1,215	279,901
South Fork High School	Architect	10,238	-	10,238
Art Lab Renovation Project 3314	Contractor	130,544	35,568	94,976
	\$	14,539,203	\$ 7,610,872	\$ 6,928,331

D. FUND BALANCE REPORTING

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

Nonspendable

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

Restricted

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

categorical and earmarked educational funding reported in the General Fund, that are legally or otherwise restricted.

Committed

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

Assigned

The portion of fund balance that is intended to be used for specific purposes, but is neither restricted nor committed. Assigned amounts include those that have been set aside for a specific purpose by an authorized government body or official, but the constraint imposed does not satisfy the criteria to be classified as restricted or committed. This category includes any remaining positive amounts, for governmental funds other than the General Fund, not classified as nonspendable, restricted, or committed. The District also classifies amounts as assigned that are constrained to be used for specific purposes based on actions of the Superintendent and Executive Director of Finance and not included in other categories.

Unassigned

The portion of fund balance that is residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

		Ma	ajor Funds						
			Federal	Lo	cal Capital	1	Nonmajor		Total
		E	Economic	Im	provement	Go	vernmental	Gov	vernmental
	General		Stimulus		Tax		Funds		Funds
Fund Balances									
Nonspendable:									
Inventories	\$ 422,333	\$	-	\$	-	\$	158,635	\$	580,968
Prepaid Items	49,066		-		-		-		49,066
Spendable:									
Restricted:									
State Req. Carryover	1,077,255		-		-		-		1,077,255
Food Service	-		-		-		2,864,480		2,864,480
Debt Service	-		-		-		266,279		266,279
Capital Projects	-		-		19,671,912		1,644,061	2	1,315,973
Tourism Awareness Trust	-		-		-		71,739		71,739
Assigned	97,986		-		-		-		97,986
Unassigned	3,456,201						-		3,456,201
Total Fund Balances	\$ 5,102,841	\$	_	\$	19,671,912	\$	5,005,193	\$ 2	9,779,946

The following is a schedule of fund balances by category at June 30, 2013:

Minimum Fund Balance Policy

The District has adopted Board Policy 6210, which provides that the Board shall strive to maintain an unassigned fund balance in its operating funds equal to five (5) percent of the annual resources. The District prepares its operating budget to maintain a five (5) percent unassigned fund balance to comply with the intent of Section 1011.051, Florida Statutes.

On June 6, 2013, the Board approved a waiver of Board Policy 6210 that governs the five (5) percent unassigned fund balance in its operating funds. It is the intent of the Board to implement strategies over the next two fiscal school years to achieve an unassigned fund balance of five (5) percent by June 30, 2015.

DISTRICT SCHOOL BOARD OF MARTIN COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POST-EMPLOYMENT BENEFITS PLAN June 30, 2013

		Actuarial Accrued				UAAL as a
		Liability (AAL)				Percent
Actuarial	Actuarial Value	Projected Unit	Unfunded AAL		Covered	of Covered
Valuation	of Assets	Credit	(UAAL)	Funded Ratio	Payroll	Payroll
Date	(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
7/1/2011	6,354,000	6,938,673	6,938,673	92%	0	N/A

District School Board of Martin County, Florida Required Supplementary Information – Schedule of Funding Progress Early Retirement Plan

Unfordad

												Unfunded
							Unfunded					Actuarial Accrued
		Actuarial		Actuarial			Actuarial					Liability as a
Actuarial		Value of		Accrued			Accrued		Funded	Covered		Percent of
Valuation	Pla	an Assets (10)		Liability ⁽¹⁾		Ι	Liability ⁽²⁾		Ratio (3)	Payroll ⁽⁹⁾		Covered Payroll
Date		(a)		(b)	_		(b) - (a)	_	(a)/(b)	 (c)		(b-a)/c
7/1/2003	\$	6,327,916	:	\$6,333,190	(4)	\$	5,274		99.9%	\$ 1,347,779	(4)	0.4%
7/1/2004		7,774,204		6,497,402	(4)		(1,276,802)		119.7%	1,408,429	(4)	-90.7%
7/1/2005		7,897,497		6,626,487	(4)		(1,271,010)		119.2%	1,023,281	(4)	-124.2%
7/1/2006		7,967,973		6,724,542	(4)		(1,243,431)		118.5%	1,069,329	(4)	-116.3%
7/1/2007		8,751,289		6,954,311	(5)		(1,796,978)		125.8%	838,930	(5)	-214.2%
7/1/2009		5,906,314		6,909,111	(6)		1,002,797		85.5%	314,007	(6)	319.4%
7/1/2010		6,880,004		6,975,955	(7)		95,951		98.6%	57,637	(7)	166.5%
7/1/2011		6,354,000		6,938,673	(8)		584,673		91.6%	-	(8)	N/A

Notes:

- (1) The actuarial method is entry age normal cost method for July 1, 2010, forward. For years July 1, 2003 through July 1, 2006, the actuarial method used was entry age. For years July 1, 2007 through July 1, 2009, the actuarial method used was the aggregate cost method.
- (2) The unfunded (funded) actuarial accrued liability is the actuarial accrued liability minus the actuarial value of assets.
- (3) The percentage funded is derived by dividing the actuarial value of assets by the actuarial accrued liability.
- (4) Based on data from interim accounting valuation report as of July 1, 2006.
- (5) Based on data from actuarial report as of July 1, 2007.
- (6) Based on data from actuarial report as of July 1, 2009.
- (7) Based on data from actuarial report as of July 1, 2010.
- (8) Based on data from actuarial report as of July 1, 2011.
- (9) During the 2002-03 fiscal year, the Plan was amended by union contract to limit future eligibility to only those employees who elected to remain covered by the Plan and who become eligible within the next seven years. Thus, covered payroll was eliminated as a result.
- (10) The asset valuation method was changed from market value to a smoothed market value, which spreads recognition of the difference between actual and expected market value over five years. This method tempers the effect of large swings in the rate of return on the required contributions.

As the aggregate cost method does not identify or separately amortize unfunded actuarial accrued liabilities, information about funded status and funding progress is presented using the entry age actuarial cost method for that purpose, and the information presented is intended to serve as a surrogate for the funding progress of the plan.

District School Board of Martin County, Florida Required Supplementary Information – Schedule of Employer Contributions Early Retirement Plan

Fiscal Year Ended June 30	al Required		nual Board	Percentage
2005	\$ 75,003	\$	75,003	100%
2006	-		-	N/A
2007	-		-	N/A
2008	-		-	N/A
2009	-		-	N/A
2010	75,652		-	N/A
2011	35,305	(1)	-	N/A
2012	157,234	(2)	-	N/A
2013	169,813	(2)	-	N/A

(1) Payment made from credit balance amount of \$507,559

(2) Payment made from remaining fair market value credit balance.

District School Board of Martin County, Florida Required Supplementary Information – Schedule of Funding Progress Postemployment Benefits Plan

		Actuarial Accrued						
		Liability (AAL) -				UAAL as a		
Actuarial	Actuarial Value	Entry Age	Unfunded			Percentage of		
Valuation	of Assets	Normal Cost	AAL (UAAL)	Funded Ratio	Covered Payroll	Covered Payroll		
Date	(A)	(B)	(B-A)	(A/B)	(C)	[(B-A)/C]		
October 1, 2006	\$ -	\$ 130,668,397	\$ 130,668,397	0%	\$ 85,608,688	152.63%		
January 1, 2009	-	170,035,245	170,035,245	0%	90,042,692	188.84%		
January 1, 2012	-	177,191,403	177,191,403	0%	87,746,600	201.94%		

	Account	Budgeted A	Amounts	Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES	3100	456 650 00	452,898.32	450 909 22	0.00
Federal Direct Federal Through State and Local	3200	456,650.00 921,659.00	452,898.52 960,648.25	452,898.32 960,648.25	0.00
State Sources	3300	32,944,404.00	33,381,109.72	33,381,109.72	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	93,066,978.00	93,749,587.14	93,749,587.14	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions, and Excess Fees for	3423 3413, 3421,	0.00	0.00	0.00	0.00
Capital Projects	3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	0.00	0.00	0.00
Other Local Revenue	5470	4,881,690.00	5,023,804.59	5,023,804.59	0.00
Total Local Sources	3400	97,948,668.00	98,773,391.73	98,773,391.73	0.00
Total Revenues	1	132,271,381.00	133,568,048.02	133,568,048.02	0.00
EXPENDITURES					
Current: Instruction	5000	85,603,753.00	84,886,774.62	84,886,774.62	0.00
Student Personnel Services	6100	6,274,701.00	6,536,788.73	6,536,788.73	0.00
Instructional Media Services	6200	2,087,932.00	2,095,208.54	2,095,208.54	0.00
Instruction and Curriculum Development Services	6300	1,790,052.00	1,882,801.29	1,882,801.29	0.00
Instructional Staff Training Services	6400	251,633.00	240,177.00	240,177.00	0.00
Instructional-Related Technology	6500	1,560,316.00	1,473,489.68	1,473,489.68	0.00
Board General Administration	7100 7200	686,482.00 633,707.00	869,548.18 728,910.63	869,548.18 728,910.63	0.00
School Administration	7300	9,100,892.00	8,972,904.24	8,972,904.24	0.00
Facilities Acquisition and Construction	7410	946,416.00	968,893.73	968,893.73	0.00
Fiscal Services	7500	950,692.00	844,077.49	844,077.49	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	5,115,971.00	4,695,101.96	4,695,101.96	0.00
Student Transportation Services	7800	6,113,886.00	6,279,089.40	6,279,089.40	0.00
Operation of Plant Maintenance of Plant	7900 8100	13,315,104.00 4,032,273.00	13,520,162.17 4,290,025.70	13,520,162.17 4,290,025.70	0.00
Administrative Technology Services	8200	549,288.00	589,731.36	589,731.36	0.00
Community Services	9100	2,588,643.00	2,760,648.68	2,760,648.68	0.00
Debt Service: (Function 9200)		<i>j. j.</i>	,,	,,.	
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Due and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous Capital Outlay:	790	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	34,386.71	34,386.71	0.00
Total Expenditures	1	141,601,741.00	141,668,720.11	141,668,720.11	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(9,330,360.00)	(8,100,672.09)	(8,100,672.09)	0.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans Sale of Capital Assets	3720 3730	0.00	0.00	0.00 0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755 3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	7,600,322.00	6,405,920.72	6,405,920.72	0.00
Transfers Out	9700	(54,347.00)	(316,984.39)	(316,984.39)	0.00
Total Other Financing Sources (Uses)	\downarrow \downarrow	7,545,975.00	6,088,936.33	6,088,936.33	0.00
SPECIAL ITEMS			0.00	0.00	0.00
EXTRAORDINARY ITEMS			0.00	0.00	0.00
Net Change in Fund Balances	<u>} </u> }	(1,784,385.00)	(2,011,735.76)	(2,011,735.76)	0.00
Fund Balances, July 1, 2012	2800	9,762,305.00	9,762,305.41	9,762,305.41	0.00
Adjustment to Fund Balances	2891		(2,647,728.25)	(2,647,728.25)	0.00
Fund Balances, June 30, 2013	2700	7,977,920.00	5,102,841.40	5,102,841.40	0.00

DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR FOOD SERVICE FUND IF MAJOR For the Fiscal Year Ended June 30, 2013

					Variance with Final Budget	
	Account Number	Budgeted Am Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	Itumber	Original	1 mai	Amounts	rosuve (riegurve)	
Federal Direct	3100			0.00	0.00	
Federal Through State	3200			0.00	0.00	
State Sources Local Sources:	3300			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,					
Operational Purposes	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,					
Debt Service	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00	
Local Sales Taxes	3418, 3419			0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue				0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues EXPENDITURES		0.00	0.00	0.00	0.00	
Current:						
Instruction	5000			0.00	0.00	
Student Personnel Services	6100			0.00	0.00	
Instructional Media Services	6200			0.00	0.00	
Instruction and Curriculum Development Services	6300			0.00	0.00	
Instructional Staff Training Services	6400			0.00	0.00	
Instructional-Related Technology Board	6500 7100			0.00 0.00	0.00	
General Administration	7200			0.00	0.00	
School Administration	7300			0.00	0.00	
Facilities Acquisition and Construction	7410			0.00	0.00	
Fiscal Services	7500			0.00	0.00	
Food Services	7600			0.00	0.00	
Central Services Student Transportation Services	7700 7800			0.00 0.00	0.00	
Operation of Plant	7900			0.00	0.00	
Maintenance of Plant	8100			0.00	0.00	
Administrative Technology Services	8200			0.00	0.00	
Community Services	9100			0.00	0.00	
Debt Service: (Function 9200)						
Retirement of Principal Interest	710 720			0.00 0.00	0.00	
Dues and Fees	730			0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00 0.00	0.00	
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	3793 893			0.00 0.00	0.00	
Loans	3720			0.00	0.00	
Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries	3740			0.00	0.00	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Proceeds from Special Facility Construction Account	3770			0.00	0.00	
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792			0.00 0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	<u> </u>		0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In Transfers Out	3600 9700			0.00 0.00	0.00	
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	
SPECIAL ITEMS	† †	0.00	0.00	0.00	0.00	
				0.00	0.00	
EXTRAORDINARY ITEMS						
				0.00	0.00	
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2012 Adjustment to Fund Balances	2800 2891			0.00 0.00	0.00	
Fund Balances, June 30, 2013	2891 2700	0.00	0.00	0.00	0.00	

DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS IF MAJOR For the Fiscal Year Ended June 30, 2013

					Variance with
	Account Number	Budgeted Original	Amounts Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES	Number	Oliginai	Pillai	Amounts	Tositive (Negative)
Federal Direct	3100			0.00	0.00
Federal Through State	3200			0.00	0.00
State Sources Local Sources:	3300			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,				
Capital Projects	3423			0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X			0.00 0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue	5170			0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES Current:					
Instruction	5000			0.00	0.00
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services Instructional-Related Technology	6400 6500			0.00 0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services Food Services	7500 7600			0.00 0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services Community Services	8200 9100			0.00	0.00
Debt Service: (Function 9200)	9100			0.00	0.00
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous Capital Outlay:	790			0.00	0.00
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements Loans	893 3720			0.00	0.00
Sale of Capital Assets	3720			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00 0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600			0.00 0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)	2700	0.00	0.00	0.00	0.00
SPECIAL ITEMS					
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances	+ +	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS For the Fiscal Year Ended June 30, 2013

					Variance with
	Account Number	Budgeted . Original	Amounts Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct Federal Through State	3100 3200	0.00 734,802.98	0.00 360,950.77	0.00 360,950.77	0.00
State Sources	3300	754,802.98	0.00	0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions, and Excess Fees for	3423 3413, 3421,	0.00	0.00	0.00	0.00
Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	5400	734,802.98	360,950.77	360,950.77	0.00
EXPENDITURES		í.	, i i i i i i i i i i i i i i i i i i i	, i i i i i i i i i i i i i i i i i i i	
Current:					
Instruction	5000	14,250.94	39,253.88	39,253.88	0.00
Student Personnel Services Instructional Media Services	6100 6200	19,753.00 0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	513,285.14	216,095.33	216,095.33	0.00
Instructional Staff Training Services	6400	34,772.70	34,410.73	34,410.73	0.00
Instructional-Related Technology	6500	65,796.20	63,690.83	63,690.83	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration School Administration	7200 7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	86,945.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services Operation of Plant	7800 7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	710	0.00	0.00	0.00	0.00
Retirement of Principal Interest	710 720	0.00	0.00 0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420 9300	0.00	0.00	0.00 7,500.00	0.00 (7.500.00)
Other Capital Outlay Total Expenditures	9300	734,802.98	353,450.77	360,950.77	(7,500.00)
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	7,500.00	0.00	(7,500.00)
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans Sala of Conital Acasta	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In Transfers Out	3600 9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00 0.00	0.00	0.00	0.00
SPECIAL ITEMS	 	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	$\left \right $	0.00		0.00	0.00
		0.00		0.00	0.00
Net Change in Fund Balances		0.00	7,500.00	0.00	(7,500.00)
Fund Balances, July 1, 2012	2800	0.00		0.00	0.00
Adjustment to Fund Balances	2891	0.00		0.00	0.00

DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUND - MISCELLANEOUS IF MAJOR For the Fiscal Year Ended June 30, 2013

	Account	Budgeted Amounts		Actual	Variance with Final Budget -
REVENUES	Number	Original Fi	inal	Amounts	Positive (Negative)
Federal Direct	3100			0.00	0.00
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,				
Capital Projects Local Sales Taxes	3423 3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES Current:					
Instruction	5000			0.00	0.00
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services Instructional-Related Technology	6400 6500			0.00 0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services Operation of Plant	7800 7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730 790			0.00	0.00
Miscellaneous Capital Outlay:					0.00
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	0.00		0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	1	1	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00	0.00	0.00
				0.00	0.00
EXTRAORDINARY ITEMS					
				0.00	0.00
Net Change in Fund Balances	2900	0.00	0.00	0.00	0.00
	2800 2891	0.00	0.00		

	Special Revenue Funds							
	Account Number	Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds			
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	INUITIDEI	410	420	490	Funds			
ASSETS								
Cash and Cash Equivalents Investments	1110 1160	2,431,153.78	(906,438.57) 0.00	71,738.78	1,596,453.99			
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00			
Accounts Receivable, Net	1130	679,781.22	10,217.16	0.00	689,998.38			
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00			
Due From Reinsurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00			
Due From Other Funds:	1210	0.00	0.00	0.00	0.00			
Budgetary Funds	1141	0.00	0.00	0.00	0.00			
Internal Funds	1142	0.00	0.00	0.00	0.00			
Due From Other Agencies Inventory	1220 1150	33,940.65 158,635.00	988,436.81	0.00	1,022,377.46 158,635.00			
Prepaid Items	1230	0.00	0.00	0.00	0.00			
Restricted Assets:								
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00			
Total Assets DEFERRED OUTFLOWS OF RESOURCES		3,303,510.65	92,215.40	71,738.78	3,467,464.83			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00			
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00			
Total Assets and Deferred Outflows of Resources		3,303,510.65	92,215.40	71,738.78	3,467,464.83			
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES LIABILITIES								
Accrued Salaries and Benefits	2110	20,052.69	50,401.64	0.00	70,454.33			
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00			
Accounts Payable	2120	165,808.63	41,813.76	0.00	207,622.39			
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.00			
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00			
Sales Tax Payable	2260	0.00	0.00	0.00	0.00			
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00			
Matured Interest Payable	2190 2240	0.00	0.00	0.00	0.00			
Due to Fiscal Agent Accrued Interest Payable	2240	0.00	0.00	0.00	0.00			
Deposits Payable	2220	0.00	0.00	0.00	0.00			
Due to Other Agencies	2230	0.00	0.00	0.00	0.00			
Current Notes Payable	2250	0.00	0.00	0.00	0.00			
Due to Other Funds: Budgetary Funds	2161	0.00	0.00	0.00	0.00			
Internal Funds	2162	0.00	0.00	0.00	0.00			
Deferred Revenues:								
Unearned Revenue	2410	94,534.35	0.00	0.00	94,534.35			
Unavailable Revenue Total Liabilities	2410	0.00 280,395.67	0.00 92,215.40	0.00	0.00 372,611.07			
DEFERRED INFLOWS OF RESOURCES		280,395.07	92,213.40	0.00	572,011.07			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00			
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00			
FUND BALANCES								
Nonspendable: Inventory	2711	158.635.00	0.00	0.00	158,635.00			
Prepaid Amounts	2712	0.00	0.00	0.00	0.00			
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00			
Other Not in Spendable Form	2719 2710	0.00 158.635.00	0.00	0.00	0.00			
Total Nonspendable Fund Balance Restricted for:	2/10	158,635.00	0.00	0.00	158,635.00			
Economic Stabilization	2721	0.00	0.00	0.00	0.00			
Federal Required Carryover Programs	2722	0.00	0.00	71,738.78	71,738.78			
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00			
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00			
Capital Projects	2725	0.00	0.00	0.00	0.00			
Restricted for	2729	2,803,176.58	0.00	0.00	2,803,176.58			
Restricted for	2729	0.00	0.00	0.00	0.00			
Total Restricted Fund Balance	2720	2,803,176.58	0.00	71,738.78	2,874,915.36			
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00			
Contractual Agreements	2732	0.00	0.00	0.00	0.00			
Committed for	2739	0.00	0.00	0.00	0.00			
Committed for	2739	0.00	0.00	0.00	0.00			
Total Committed Fund Balance Assigned to:	2730	0.00	0.00	0.00	0.00			
Special Revenue	2741	0.00	0.00	0.00	0.00			
Debt Service	2742	0.00	0.00	0.00	0.00			
Capital Projects	2743	0.00	0.00	0.00	0.00			
Permanent Fund	2744	0.00	0.00	0.00	0.00			
Assigned for	2749 2749	61,303.40 0.00	0.00	0.00	61,303.40 0.00			
Total Assigned Fund Balance	2749	61,303.40	0.00	0.00	61,303.40			
~								
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00			
Total Fund Balances	2700	3,023,114.98	0.00	71,738.78	3,094,853.76			
Total Liabilities, Deferred Inflows of Resources,	1 1	i		I				

· · · · · · · · · · · · · · · · · · ·					Debt Service Funds				
	1	SBE/COBI	Special Act	Section 1011.14/	Motor Vehicle		Other Debt		
,	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	District Bonds	Service		
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	210	220	230	240	250	290		
ASSETS AND DEFERRED COTFLOWS OF RESOURCES	1	1	ļ	, I	i		,		
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	3,111.25		
Investments	1160	263,167.27	0.00	0.00	0.00	0.00	0.00		
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00		
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00		
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00		
Due From Reinsurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00 0.00	0.00 0.00	0.00		
Deposits Receivable Due From Other Funds:	1410	<u></u>		· ···· +	0.00	0.00			
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00		
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00		
Due from Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00		
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00		
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00		
Restricted Assets:	1	0.00	0.00	0.00	1 0.00	0.00	0.00		
Cash with Fiscal/Service Agents Total Assets	1114	0.00 263,167.27	0.00	0.00	0.00	0.00	0.00 3,111.25		
Total Assets DEFERRED OUTFLOWS OF RESOURCES	'	203,107.27	0.00	0.00	0.00	0.00	3,111.40		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00		
Total Deferred Outflows of Resources	1/10	0.00	0.00	0.00	0.00	0.00	0.00		
Total Assets and Deferred Outflows of Resources	<u> </u>	263,167.27	0.00	0.00	0.00	0.00	3,111.25		
LIABILITIES, DEFERRED INFLOWS OF RESOURCES,	· · · · ·		<u> </u>	ı <u> </u>			,		
AND FUND BALANCES	1	1	1	ı I	1	ĺ	,		
LIABILITIES	1	1	I	۱	()		,		
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00		
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00		
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00		
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.00	0.00	0.00		
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00	0.00	0.00		
Sales Tax Payable	2150	0.00	0.00	0.00	0.00	0.00	0.00		
Matured Bonds Payable	2200	0.00	0.00	0.00	0.00	0.00	0.00		
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00		
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00		
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00		
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00		
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00		
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00		
Due to Other Funds:	ſ., '			·	1	2.00			
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00		
Internal Funds Deferred Revenues:	2162	0.00	0.00	0.00	0.00	0.00	0.00		
Deferred Revenues: Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00		
Unearned Revenue Unavailable Revenue	2410 2410	0.00	0.00	0.00	0.00	0.00	0.00		
Total Liabilities	2410	0.00	0.00	0.00	0.00	0.00	0.00		
DEFERRED INFLOWS OF RESOURCES	t	+ +	· · · · · · · · · · · · · · · · · · ·	·t	· · · · · · · · · · · · · · · · · · ·				
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00		
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00		
FUND BALANCES	· · ·		I	ı I	(
Nonspendable:	1	1	I	۱	()				
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00		
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00		
Permanent Fund Principal Other Not in Spendable Form	2713	0.00	0.00	0.00	0.00	0.00	0.00		
Other Not in Spendable Form Total Nonspendable Fund Balance	2719 2710	0.00	0.00	0.00	0.00	0.00	0.00		
Total Nonspendable Fund Balance Restricted for:	2/10	0.00	0.00	0.00	0.00	0.00	0.00		
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00		
Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00	0.00	0.00		
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00		
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00		
Debt Service	2725	263,167.27	0.00	0.00	0.00	0.00	3,111.25		
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00		
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00		
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00		
Total Restricted Fund Balance	2720	263,167.27	0.00	0.00	0.00	0.00	3,111.25		
Committed to: Economic Stabilization	2721	L 0.00	0.00	0.00	1 0.00	0.00	- 0.00		
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00	0.00	0.00 0.00	0.00	0.00		
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00	0.00		
Committed for	2739 2739	0.00	0.00	0.00	0.00	0.00	0.00		
Total Committed Fund Balance	2739	0.00	0.00	0.00		0.00	0.00		
Assigned to:		tt	I	·	r – – – – – – – – – – – – – – – – – – –				
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00		
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00		
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00		
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00	0.00		
	2749	0.00	0.00	0.00	0.00	0.00	0.00		
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00		
Assigned for				0.00	0.00	0.00	0.00		
	2740	0.00	0.00		·				
Assigned for Total Assigned Fund Balance	2740				1				
Assigned for Total Assigned Fund Balance Total Unassigned Fund Balance	2740 2750	0.00	0.00	0.00	0.00	0.00			
Assigned for Total Assigned Fund Balance	2740					0.00 0.00	0.00 3,111.25		

	Account Number	Total Nonmajor Debt Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS		
Cash and Cash Equivalents	1110	3,111.2
nvestments	1160	263,167.2
Faxes Receivable, Net	1120	0.0
Accounts Receivable, Net	1130	0.0
nterest Receivable on Investments	1170	0.0
Due From Reinsurer	1180	0.0
Deposits Receivable	1210	0.0
Due From Other Funds: Budgetary Funds	1141	0.0
Internal Funds	1142	0.0
Due from Other Agencies	1220	0.0
nventory	1150	0.0
Prepaid Items	1230	0.0
Restricted Assets:		
Cash with Fiscal/Service Agents	1114	0.0
Fotal Assets		266,278.5
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.0
Total Deferred Outflows of Resources	1910	0.0
Fotal Assets and Deferred Outflows of Resources		266,278.5
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		,
LIABILITIES	2110	~ ~
Accrued Salaries and Benefits	2110 2170	0.0
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.0
Accounts Payable	2120	0.0
Construction Contracts Payable	2130	0.0
Construction Contracts Payable - Retained Percentage	2140	0.0
Sales Tax Payable	2260	0.0
Matured Bonds Payable	2180	0.0
Matured Interest Payable	2190	0.0
Due to Fiscal Agent	2240	0.0
Accrued Interest Payable	2210	0.0
Deposits Payable	2220	0.0
Due to Other Agencies Current Notes Payable	2230 2250	0.0
Due to Other Funds:	2230	0.0
Budgetary Funds	2161	0.0
Internal Funds	2162	0.0
Deferred Revenues:		
Unearned Revenue	2410	0.0
Unavailable Revenue	2410	0.0
Fotal Liabilities		0.0
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.0
Fotal Deferred Inflows of Resources	2010	0.0
FUND BALANCES		0.0
Nonspendable:		
Inventory	2711	0.0
Prepaid Amounts	2712	0.0
Permanent Fund Principal	2713	0.0
Other Not in Spendable Form	2719	0.0
Total Nonspendable Fund Balance	2710	0.0
Restricted for:		
Economic Stabilization	2721	0.0
Federal Required Carryover Programs State Required Carryover Programs	2722	0.0
Local Sales Tax and Other Tax Levy	2723 2724	0.0
Debt Service	2724	266,278.5
Capital Projects	2726	200,278.5
Restricted for	2729	0.0
Restricted for	2729	0.0
Total Restricted Fund Balance Committed to:	2720	266,278.5
Economic Stabilization	2731	0.0
Contractual Agreements Committed for	2732 2739	0.0
Committed for	2739	0.0
Total Committed Fund Balance	2730	0.0
Assigned to:		
Special Revenue	2741	0.0
Debt Service	2742	0.0
Capital Projects Permanent Funds	2743	0.0
Permanent Funds Assigned for	2744 2749	0.0
Assigned for	2749	0.0
Total Assigned Fund Balance	2749	0.0
Total Unassigned Fund Balance	2750	0.0

June 30, 2013	<u> </u>					Capital Pro	iects Funds
		Capital Outlay	Special	Section 1011.14/	Public Education	Cupitar 110	Capital Outlay and
		Bond Issues	Act	1011.15,	Capital Outlay	D' () (D) 1	and
	Account Number	(COBI) 310	Bonds 320	F.S., Loans 330	(PECO) 340	District Bonds 350	Debt Service Program 360
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS Cash and Cash Environments	1110	0.00	0.00	0.00	2 702 00	0.00	110 201 49
Cash and Cash Equivalents Investments	1110 1160	0.00	0.00	0.00	3,792.00	0.00	119,391.48
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments Due From Reinsurer	1170 1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds:							
Budgetary Funds	1141 1142	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds Due from Other Agencies	1142	0.00	0.00	0.00 0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Assets: Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	1114	0.00	0.00	0.00	3,792.00	0.00	119,391.48
DEFERRED OUTFLOWS OF RESOURCES				0.00	-,		,
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources	_	0.00	0.00	0.00 0.00	0.00 3,792.00	0.00	0.00 119,391.48
LIABILITIES, DEFERRED INFLOWS OF RESOURCES,		0.00	0.00	0.00	5,772.00	0.00	117,371.48
AND FUND BALANCES LIABILITIES							
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable Judgments Payable	2120 2130	0.00	0.00	0.00	3,792.00 0.00	0.00	0.00
Construction Contracts Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable Matured Bonds Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00 0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds:							
Budgetary Funds	2161 2162	0.00	0.00	0.00 0.00	0.00	0.00 0.00	0.00
Internal Funds Deferred Revenues:	2162	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES	_	0.00	0.00	0.00	3,792.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balance	2719 2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:	2,10	0.00	0.00		0.00		0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs State Required Carryover Programs	2722 2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Postricted for	2726	0.00	0.00	0.00	0.00	0.00	119,391.48
Restricted for	2729 2729	0.00	0.00	0.00 0.00	0.00	0.00 0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	0.00	0.00	119,391.48
Committed to:							
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00	0.00 0.00	0.00	0.00 0.00	0.00
Committed for	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749 2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance Total Fund Balances	2750 2700	0.00 0.00	0.00	0.00 0.00	0.00	0.00	0.00 119,391.48
Total Fund Balances Total Liabilities, Deferred Inflows of Resources,	2700	0.00	0.00	0.00	0.00	0.00	119,391.48
and Fund Balances		0.00	0.00	0.00	3,792.00	0.00	119,391.48

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Judgment Prysite 2130 0.00 0.00 0.00 Construction Contracts Prysites 2140 0.00 0.00 0.00 Construction Contracts Prysites 2150 0.00 0.00 0.00 Maturel Interest Prysites 2160 0.00 0.00 0.00 Maturel Interest Prysite 2160 0.00 0.00 0.00 Det to Fical Agent 2240 0.00 0.00 0.00 Det to Fical Agent 2240 0.00 0.00 0.00 Deposition Prysite 2230 0.00 0.00 0.00 Deposition Private 2230 0.00 0.00 0.00 Deposition Private 2230 0.00 0.00 0.00 Derion More Finals: 2161 0.00 0.00 0.00 Derion More Finals: 2161 0.00 0.00 0.00 Unarviable Revence 2410 0.00 0.00 0.00 Unarviable Revence 2410 0.00 0.00 0.00						3,792.00
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Maurel Books Papable 2180 0.00 0.00 0.00 Maurel Interse Payable 2240 0.00 0.00 0.00 Date to Fiscal Agent 2240 0.00 0.00 0.00 Accrual Interse Payable 2220 0.00 0.00 0.00 De to Other Agencias 2230 0.00 0.00 0.00 De to Other Agencias 2230 0.00 0.00 0.00 De to Other Agencias 2230 0.00 0.00 0.00 Det or Other Founds:	ax Pavable	2260	0.00	0.00	0.00	0.00
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Dae to Order Agencies 220 0.00 0.00 0.00 Dae to Order Fands: 220 0.00 0.00 0.00 Date to Order Fands: 2161 0.00 0.00 0.00 Internal Years Payable 2162 0.00 0.00 0.00 Derord Revenue: 2162 0.00 0.00 0.00 Uncarred Revenue: 2410 0.00 0.00 0.00 Uncarred Revenue: 2410 0.00 0.00 0.00 Total Labihities 0.00 0.00 0.00 0.00 Dependences in Fair Value of Hedging Derivatives 2610 0.00 0.00 0.00 FUID BatANCES 0.00 0.00 0.00 0.00 Nongendable: 2711 0.00 0.00 0.00 0.00 Investory 2711 0.00 0.00 0.00 0.00 Reverse Carryver Programs 2712 0.00 0.00 0.00 Condo Shibitation 2721 0.00 0.00<						0.00
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Deferred Revenue: 2410 0.00 0.00 0.00 Unavailable Revenue 2410 0.00 0.00 0.00 Total Liabilities 0.00 0.00 0.00 0.00 Total Liabilities 0.00 0.00 0.00 0.00 Total Deferred Inflows of RESOURCES 0.00 0.00 0.00 0.00 Deferred Inflows of RESOURCES 0.00 0.00 0.00 0.00 FUND BALANCES 0.00 0.00 0.00 0.00 Nonspendable: 0.00 0.00 0.00 0.00 Inventory 2711 0.00 0.00 0.00 Total Nonspendable Form 2712 0.00 0.00 0.00 Total Nonspendable Form 2710 0.00 0.00 0.00 Total Nonspendable Form 2721 0.00 0.00 0.00 Constructed for: - - - - - Construct Appropriation 2722 0.00 0.00 0.00 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00
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DEFERED INFLOWS OF RESOURCES 2610 0.00 0.00 0.00 0.00 Total Deferred Inflows of Resources 0.00 0.00 0.00 0.00 Total Deferred Inflows of Resources 0.00 0.00 0.00 0.00 Nonspendable: 0.00 0.00 0.00 0.00 0.00 Inventory 2711 0.00 0.00 0.00 0.00 Prepaid Amounts 2712 0.00 0.00 0.00 0.00 Total Nonspendable From 2710 0.00 0.00 0.00 0.00 Total Nonspendable From Sepadable Form 2711 0.00 0.00 0.00 0.00 Total Nonspendable From Sepadable Form 2711 0.00 0		2.110				3,792.00
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FUND BALANCES 2711 0.00 0.00 0.00 Nonspendable: 2712 0.00 0.00 0.00 Premanet Merinepal 2713 0.00 0.00 0.00 Other Not in Spendable Form 2719 0.00 0.00 0.00 Total Nonspendable Form 2710 0.00 0.00 0.00 Restricted for:	eferred Inflows of Resources		0.00	0.00	0.00	0.00
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Economic Stabilization 2721 0.00 0.00 0.00 Federal Required Carryover Programs 2722 0.00 0.00 0.00 State Required Carryover Programs 2723 0.00 0.00 0.00 Local Sales Tax and Other Tax Levy 2724 0.00 0.00 0.00 Debt Service 2725 0.00 0.00 0.00 0.00 Capital Projects 2729 0.00 0.00 0.00 1.524,669.24 1,64 Restricted for 2729 0.00 0.00 0.00 0.00 Committed to:	ed for:					
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Capital Projects 2726 0.00 0.00 1,524,669.24 1,64 Restricted for	Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Capital Projects 2726 0.00 0.00 1,524,669.24 1,64 Restricted for		2725	0.00	0.00	0.00	0.00
Restricted for 2729 0.00 0.00 0.00 Restricted for 2729 0.00 0.00 0.00 0.00 Total Restricted Fund Balance 2720 0.00 0.00 1,524,669.24 1,64 Committed to:						1,644,060.72
Restricted for 2729 0.00 0.00 0.00 Total Restricted Fund Balance 2720 0.00 0.00 1,524,669.24 1,64 Committed to: 1,64 Economic Stabilization 2731 0.00 0.00 0.00 0.00 0.00						
Total Restricted Fund Balance 2720 0.00 0.00 1,524,669.24 1,64 Committed to:						0.00
Committed to: 2731 0.00 0.00 0.00 Contractual Agreements 2732 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 Total Committed Fund Balance 2730 0.00 0.00 0.00 Assigned to: Special Revenue 2741 0.00 0.00 0.00 Debt Service 2742 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 Assigned for	cted for					0.00
Committed to: 2731 0.00 0.00 0.00 Contractual Agreements 2732 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 Total Committed Fund Balance 2730 0.00 0.00 0.00 Assigned to: Special Revenue 2741 0.00 0.00 0.00 Debt Service 2742 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 Assigned for	l Restricted Fund Balance	2720	0.00	0.00	1,524.669.24	1,644,060.72
Economic Stabilization 2731 0.00 0.00 0.00 Contractual Agreements 2732 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 Total Committed Fund Balance 2730 0.00 0.00 0.00 Assigned to:				0.00	,,	,,
Contractual Agreements 2732 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 Total Committed Fund Balance 2730 0.00 0.00 0.00 Assigned to: 2741 0.00 0.00 0.00 Special Revenue 2742 0.00 0.00 0.00 Debt Service 2743 0.00 0.00 0.00 Capital Projects 2744 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2740 0.00 0.00 0.00 Total Assigned Fund Balance 2740 0.00 0.00 0.00		0721	0.00	0.00	0.00	0.00
Committed for 2739 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 Total Committed Fund Balance 2730 0.00 0.00 0.00 Assigned Io:						0.00
Committed for 2739 0.00 0.00 0.00 Committed for 2739 0.00 0.00 0.00 Total Committed Fund Balance 2730 0.00 0.00 0.00 Assigned for: 2741 0.00 0.00 0.00 Special Revenue 2742 0.00 0.00 0.00 Debt Service 2743 0.00 0.00 0.00 Capital Projects 2744 0.00 0.00 0.00 Permanent Funds 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balance 2740 0.00 0.00 0.00 Total Unassigned Fund Balance 2750 0.00 0.00 0.00	actual Agreements	2732	0.00	0.00	0.00	0.00
Committed for 2739 0.00 0.00 0.00 Total Committed Fund Balance 2730 0.00 0.00 0.00 Assigned to:		2739	0.00	0.00	0.00	0.00
Total Committed Fund Balance 2730 0.00 0.00 0.00 Assigned to: 5 741 0.00 0.00 0.00 Special Revenue 2741 0.00 0.00 0.00 0.00 Debt Service 2742 0.00 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 Permanent Funds 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balance 2740 0.00 0.00 0.00 Total Unassigned Fund Balance 2750 0.00 0.00 0.00						0.00
Assigned to: 2741 0.00 0.00 0.00 Special Revenue 2741 0.00 0.00 0.00 Debt Service 2742 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 Permanent Funds 2744 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balance 2750 0.00 0.00 0.00						
Special Revenue 2741 0.00 0.00 0.00 Debt Service 2742 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 Permanent Funds 2744 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balance 2740 0.00 0.00 0.00 Total Unassigned Fund Balance 2750 0.00 0.00 0.00		2150	0.00	0.00	0.00	0.00
Debt Service 2742 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 Permanent Funds 2744 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balance 2740 0.00 0.00 0.00 Total Unassigned Fund Balance 2750 0.00 0.00 0.00		ľ				
Debt Service 2742 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 Permanent Funds 2744 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balance 2740 0.00 0.00 0.00 Total Unassigned Fund Balance 2750 0.00 0.00 0.00	al Revenue	2741	0.00	0.00	0.00	0.00
Capital Projects 2743 0.00 0.00 0.00 Permanent Funds 2744 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balance 2740 0.00 0.00 0.00 Total Unassigned Fund Balance 2750 0.00 0.00 0.00						0.00
Permanent Funds 2744 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balance 2740 0.00 0.00 0.00 Total Unassigned Fund Balance 2750 0.00 0.00 0.00						
Assigned for 2749 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balance 2740 0.00 0.00 0.00 Total Unassigned Fund Balance 2750 0.00 0.00 0.00						0.00
Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balance 2740 0.00 0.00 0.00 Total Unassigned Fund Balance 2750 0.00 0.00 0.00						0.00
Assigned for 2749 0.00 0.00 0.00 Total Assigned Fund Balance 2740 0.00 0.00 0.00 Total Unassigned Fund Balance 2750 0.00 0.00 0.00	ned for	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balance 2740 0.00 0.00 0.00 Total Unassigned Fund Balance 2750 0.00 0.00 0.00		2749	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance 2750 0.00 0.00 0.00						0.00
	а пъзнупеи Гипи Бишпое	∠740	0.00	0.00	0.00	0.00
Total Fund Balances 2700 0.00 0.00 1,524,669.24 1,64	l Unassigned Fund Balance		0.00	0.00		0.00
		2700	0.00	0.00	1,524.669.24	1,644,060.72
Total Liabilities, Deferred Inflows of Resources,				0.00	,,	,,
		ŀ				1,647,852.72

	Account	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS Coch and Coch Equivalents	1110	0.00	3,071,789.67
Cash and Cash Equivalents Investments	1110 1160	0.00	263,167.27
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	865,626.67
Interest Receivable on Investments Due From Reinsurer	1170 1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Other Funds:			
Budgetary Funds	1141	0.00	0.00
Internal Funds Due from Other Agencies	1142 1220	0.00	0.00 1,022,377.46
Inventory	1220	0.00	1,022,577.46
Prepaid Items	1230	0.00	0.00
Restricted Assets:			
Cash with Fiscal/Service Agents Total Assets	1114	0.00	0.00 5,381,596.07
DEFERRED OUTFLOWS OF RESOURCES		0.00	5,581,590.07
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES,		0.00	5,381,596.07
AND FUND BALANCES			
LIABILITIES			
Accrued Salaries and Benefits	2110	0.00	70,454.33
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable Judgments Payable	2120 2130	0.00	211,414.39 0.00
Construction Contracts Payable	2130	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies Current Notes Payable	2230 2250	0.00	0.00
Due to Other Funds:	2250	0.00	0.00
Budgetary Funds	2161	0.00	0.00
Internal Funds	2162	0.00	0.00
Deferred Revenues: Unearned Revenue	2410	0.00	94,534.35
Unavailable Revenue	2410	0.00	0.00
Total Liabilities		0.00	376,403.07
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives Total Deferred Inflows of Resources	2610	0.00	0.00
FUND BALANCES		0.00	0.00
Nonspendable:			
Inventory	2711	0.00	158,635.00
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	0.00
Other Not in Spendable Form	2713	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	158,635.00
Restricted for:			
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00 71,738.78
State Required Carryover Programs	2722	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	266,278.52
Capital Projects	2726	0.00	1,644,060.72
Restricted for	2729 2729	0.00	2,803,176.58 0.00
Total Restricted Fund Balance	2729	0.00	4,785,254.60
Committed to:			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00
Assigned to:	25.11		
Special Revenue	2741 2742	0.00	0.00
Debt Service Capital Projects	2742 2743	0.00	0.00
Permanent Funds	2743	0.00	0.00
	2749	0.00	61,303.40
Assigned for			0.00
Assigned for	2749	0.00	0.00
		0.00	61,303.40
Assigned for Total Assigned Fund Balance	2749 2740	0.00	61,303.40
Assigned for	2749		

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

	Special Revenue Funds							
		Food	Other Federal	Miscellaneous	Total Nonmajor			
	Account	Services	Programs	Special Revenue	Special Revenue			
	Number	410	420	490	Funds			
REVENUES Federal Direct	3100	0.00	1,901,223.40	0.00	1,901,223.40			
Federal Through State and Local	3200	5,303,626.10	8,660,906,81	0.00	13,964,532.91			
State Sources	3300	61,394.00	0.00	0.00	61,394.00			
Local Sources:					01,07,000			
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,							
Operational Purposes	3423	0.00	0.00	0.00	0.00			
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,							
Debt Service	3423	0.00	0.00	0.00	0.00			
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,	0.00	0.00	0.00	0.00			
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	0.00			
Charges for Service - Food Service	3418, 3419 345X	2,573,282.70	0.00	0.00	2,573,282.70			
Impact Fees	3496	0.00	0.00	0.00	0.00			
Other Local Revenue	5170	662.34	0.00	0.00	662.34			
Total Local Sources	3400	2,573,945.04	0.00	0.00	2,573,945.04			
Total Revenues		7,938,965.14	10,562,130.21	0.00	18,501,095.35			
EXPENDITURES								
Current:								
Instruction	5000	0.00	3,767,166.04	503.03	3,767,669.07			
Student Personnel Services	6100	0.00	2,849,566.49	0.00	2,849,566.49			
Instructional Media Services	6200	0.00	16,253.44	0.00	16,253.44			
Instruction and Curriculum Development Services	6300	0.00	1,381,657.60	0.00	1,381,657.60			
Instructional Staff Training Services Instructional-Related Technology	6400	0.00	2,000,646.58	0.00	2,000,646.58			
	6500		0.00		0.00			
Board General Administration	7100 7200	0.00	0.00 387,456.30	0.00	0.00 387,456.30			
School Administration	7300	0.00	0.00	0.00	0.00			
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00			
Fiscal Services	7500	0.00	0.00	0.00	0.00			
Food Services	7600	7,386,538.74	488.00	0.00	7,387,026.74			
Central Services	7700	0.00	0.00	0.00	0.00			
Student Transportation Services	7800	0.00	84,967.04	0.00	84,967.04			
Operation of Plant	7900	0.00	50,491.90	0.00	50,491.90			
Maintenance of Plant	8100	0.00	0.00	0.00	0.00			
Administrative Technology Services	8200	0.00	0.00	0.00	0.00			
Community Services	9100	0.00	1,584.96	0.00	1,584.96			
Debt Service: (Function 9200) Retirement of Principal	710	0.00	0.00	0.00	0.00			
Interest	720	0.00	0.00	0.00	0.00			
Dues and Fees	730	0.00	0.00	0.00	0.00			
Miscellaneous	790	0.00	0.00	0.00	0.00			
Capital Outlay:								
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00			
Other Capital Outlay	9300	72,625.80	21,851.86	0.00	94,477.66			
Total Expenditures		7,459,164.54	10,562,130.21	503.03	18,021,797.78			
Excess (Deficiency) of Revenues Over (Under) Expenditures		479,800.60	0.00	(503.03)	479,297.57			
OTHER FINANCING SOURCES (USES)			0.00	0.00	0.00			
Issuance of Bonds Premium on Sale of Bonds	3710 3791	0.00 0.00	0.00	0.00	0.00			
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00			
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00			
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00			
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00			
Loans	3720	0.00	0.00	0.00	0.00			
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00			
Loss Recoveries	3740	0.00	0.00	0.00	0.00			
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00			
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00			
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00			
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892	0.00	0.00	0.00	0.00			
Refunding Lease-Purchase Agreements	892 3755	0.00	0.00	0.00	0.00			
Premium on Refunding Lease-Purchase Agreements	3733	0.00	0.00	0.00	0.00			
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00			
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00			
Transfers In	3600	76,493.39	0.00	0.00	76,493.39			
Transfers Out	9700	0.00	0.00	0.00	0.00			
Total Other Financing Sources (Uses)		76,493.39	0.00	0.00	76,493.39			
SPECIAL ITEMS	I T							
		0.00	0.00	0.00	0.00			
EXTRAORDINARY ITEMS		0.07	o o -	0.07	o. r -			
Net Change in Fred Delayare	<u> </u>	0.00	0.00	0.00	0.00			
Net Change in Fund Balances Fund Balances, July 1, 2012	2800	556,293.99 2,466,820.99	0.00 966.64	(503.03) 72,241.81	555,790.96 2,540,029.44			
Adjustment to Fund Balances	2800	2,466,820.99	(966.64)	0.00	2,540,029.44 (966.64)			
Fund Balances, June 30, 2013	2891 2700	3,023,114.98	(966.64)	71,738.78	3,094,853.76			
and Durantes, June 30, 2013	2100	5,025,114.98	0.00	/1,/30./8	3,074,033.70			

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

	Debt Service Funds							
		SBE/COBI	Special Act	Section 1011.14/	Motor Vehicle		Other Debt	
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	District Bonds	Service	
	Number	210	220	230	240	250	290	
REVENUES								
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	
State Sources	3300	1,425,825.26	0.00	0.00	0.00	0.00	0.00	
Local Sources: Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,							
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	0.00	0.00	
Debt Service	3423	0.00	0.00	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,			5	5			
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00	0.00	
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue		0.00	0.00	0.00	0.00	0.00	952.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	952.00	
Total Revenues	ļ'	1,425,825.26	0.00	0.00	0.00	0.00	952.00	
EXPENDITURES								
Current:	5000	0.00	0.00	0.00	0.00	0.00	0.00	
Instruction Student Personnel Services	5000 6100	0.00	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	
Instructional Media Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	
Community Services Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00	0.00	
Retirement of Principal	710	915,000.00	0.00	0.00	0.00	0.00	1,170,000.00	
Interest	710	527,870.35	0.00	0.00	0.00	0.00	1,552,820.39	
Dues and Fees	730	13,664.64	0.00	0.00	0.00	0.00	0.00	
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Outlay:		İ						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures		1,456,534.99	0.00	0.00	0.00	0.00	2,722,820.39	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(30,709.73)	0.00	0.00	0.00	0.00	(2,721,868.39)	
OTHER FINANCING SOURCES (USES)								
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	891	0.00 0.00	0.00	0.00	0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	2,722,820.39	
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00	0.00 2,722,820.39	
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	2,722,820.39	
SFECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	
EATRAORDINART ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balances		(30,709.73)	0.00	0.00	0.00	0.00	952.00	
Fund Balances, July 1, 2012	2800	293,877.00	0.00	0.00	0.00	0.00	2,159.25	
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	
Fund Balances, June 30, 2013	2700	263,167.27	0.00	0.00	0.00	0.00	3,111.25	
Tund Balances, June 50, 2015	2700	205,107.27	0.00	0.00	0.00	0.00	5,111.25	

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

	Account Number	Total Nonmajor Debt Service Funds
REVENUES	Number	Funds
Federal Direct	3100	0.0
Federal Through State and Local	3200	0.0
State Sources	3300	1,425,825.2
Local Sources: Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,	
Operational Purposes	3421, 3421, 3423	0.0
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,	0.0
Debt Service	3423	0.0
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,	
Capital Projects	3423	0.0
Local Sales Taxes	3418, 3419	0.0
Charges for Service - Food Service Impact Fees	345X 3496	0.0
Other Local Revenue	5490	952.0
Total Local Sources	3400	952.0
Total Revenues	5100	1,426,777.2
EXPENDITURES		, , ,
Current:		
Instruction	5000	0.0
Student Personnel Services	6100	0.0
Instructional Media Services	6200	0.0
Instruction and Curriculum Development Services	6300	0.0
Instructional Staff Training Services	6400	0.0
Instructional-Related Technology Board	6500 7100	0.0
General Administration	7200	0.0
School Administration	7300	0.0
Facilities Acquisition and Construction	7410	0.0
Fiscal Services	7500	0.0
Food Services	7600	0.0
Central Services	7700	0.0
Student Transportation Services	7800	0.0
Operation of Plant	7900	0.0
Maintenance of Plant	8100	0.0
Administrative Technology Services Community Services	8200 9100	0.0
Debt Service: (Function 9200)	9100	0.0
Retirement of Principal	710	2,085,000.0
Interest	720	2,080,690.7
Dues and Fees	730	13,664.6
Miscellaneous	790	0.0
Capital Outlay:		
Facilities Acquisition and Construction	7420	0.0
Other Capital Outlay	9300	0.0
Total Expenditures		4,179,355.3
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		(2,752,578.1
Issuance of Bonds Premium on Sale of Bonds	3710	0.0
Discount on Sale of Bonds	3791 891	0.0
Proceeds of Lease-Purchase Agreements	3750	0.0
Premium on Lease-Purchase Agreements	3793	0.0
Discount on Lease-Purchase Agreements	893	0.0
Loans	3720	0.0
Sale of Capital Assets	3730	0.0
Loss Recoveries	3740	0.0
Proceeds of Forward Supply Contract	3760	0.0
Proceeds from Special Facility Construction Account	3770	0.0
Face Value of Refunding Bonds	3715 3792	0.0
Premium on Refunding Bonds Discount on Refunding Bonds	892	0.0
Refunding Lease-Purchase Agreements	3755	0.0
Premium on Refunding Lease-Purchase Agreements	3794	0.0
Discount on Refunding Lease-Purchase Agreements	894	0.0
Payments to Refunding Escrow Agent (Function 9299)	760	0.0
Transfers In	3600	2,722,820.3
Transfers Out	9700	0.0
Fotal Other Financing Sources (Uses) SPECIAL ITEMS		2,722,820.3
EXTRAORDINARY ITEMS		0.0
Net Change in Fund Balances		0.0
Fund Balances, July 1, 2012	2800	296,036.2
Adjustment to Fund Balances	2891	0.0

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

REVENUES Federal Direct Federal Through State and Local State Sources	Account Number	Capital Outlay Bond Issues (COBI)	Special Act	Section 1011.14/ 1011.15, F.S.,	Public Education Capital Outlay	
Federal Direct Federal Through State and Local					Capital Outlay	1
Federal Direct Federal Through State and Local			Bonds	Loans	(PECO)	District Bonds
Federal Direct Federal Through State and Local		310	320	330	340	350
Federal Through State and Local						
	3100	0.00	0.00	0.00	0.00	0.00
	3200 3300	0.00	0.00	0.00	0.00 94,689,00	0.00
Local Sources:	5500	0.00	0.00	0.00	94,089.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Deb Service		0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,					
Capital Projects Local Sales Taxes	3423 3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	3418, 3419 345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues	-	0.00	0.00	0.00	94,689.00	0.00
EXPENDITURES Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services Instructional Media Services	6100 6200	0.00	0.00	0.00	0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Fiscal Services	7410 7500	0.00	0.00	0.00	0.00	0.00
Food Services	7500	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	0.00
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	7420	0.00	0.00	0.00	04 (80.00	0.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	0.00	0.00	0.00	94,689.00 0.00	0.00
Total Expenditures	9300	0.00	0.00	0.00	94,689.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770 3715	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00	0.00 0.00	0.00 0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	2800	0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012 Adjustment to Fund Balances	2800	0.00	0.00	0.00	0.00	0.00
Adjustueut to Flind Balances	2700	0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE' NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

For the Fiscal Tear Ended June 30, 2015		jects Funds				
			Name of Carital	Marca I	Others	Tetel Neuros'en
		Capital Outlay	Nonvoted Capital	Voted	Other	Total Nonmajor
		and	Improvement	Capital	Capital	Capital
	Account	Debt Service Program	Section 1011.71(2), F.S.	Improvement	Projects	Projects
	Number	360	370	380	390	Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	199,949.64	0.00	0.00	29,950.13	324,588.77
Local Sources:						,
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,					
		0.00	0.00	0.00	0.00	0.00
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt	3412, 3421,					0.00
Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,					
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	1,752,609.02	1,752,609.02
Other Local Revenue		21.42	0.00	0.00	13,866.44	13,887.86
Total Local Sources	3400	21.42	0.00	0.00	1,766,475.46	1,766,496.88
	3400		0.00	0.00		
Total Revenues		199,971.06	0.00	0.00	1,796,425.59	2,091,085.65
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
65						
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	872.04	0.00	0.00	0.00	872.04
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						210.201.51
Facilities Acquisition and Construction	7420	86,354.76	0.00	0.00	129,163.00	310,206.76
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		87,226.80	0.00	0.00	129,163.00	311,078.80
Excess (Deficiency) of Revenues Over (Under) Expenditures		112,744.26	0.00	0.00	1,667,262.59	1,780,006.85
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
	3750	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements						
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3713	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(1,720,000.00)	(1,720,000.00)
Total Other Financing Sources (Uses)	2700	0.00	0.00	0.00	(1,720,000.00)	(1,720,000.00)
		0.00	0.00	0.00	(1,720,000.00)	(1,720,000.00
SPECIAL ITEMS				_	_	
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		112,744.26	0.00	0.00	(52,737.41)	60,006.85
Fund Balances, July 1, 2012	2800	6,647.22	0.00	0.00	1,577,406.65	1,584,053.87
Adjustment to Fund Balances	2800	0.00	0.00	0.00	0.00	0.00
	2700	119,391.48	0.00	0.00	1,524,669.24	1,644,060.72
Fund Balances, June 30, 2013			0.00			

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2013

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
REVENUES Endered Direct	2100	0.00	1 001 222 40
Federal Direct Federal Through State and Local	3100 3200	0.00	1,901,223.40 13,964,532.91
State Sources	3300	0.00	1,811,808.03
Local Sources:			
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,		
Operational Purposes Property Taxes Levied, Tax Redemptions, and Excess Fees for	3423	0.00	0.00
Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,		
Capital Projects	3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	2,573,282.70 1,752,609.02
Other Local Revenue	3490	0.00	1,732,609.02
Total Local Sources	3400	0.00	4,341,393.92
Total Revenues		0.00	22,018,958.26
EXPENDITURES Current: Instruction	5000	0.00	0.545.440.05
Student Personnel Services	6100	0.00	3,767,669.07 2,849,566.49
Instructional Media Services	6200	0.00	16,253.44
Instruction and Curriculum Development Services	6300	0.00	1,381,657.60
Instructional Staff Training Services	6400	0.00	2,000,646.58
Instructional-Related Technology	6500	0.00	0.00
Board	7100	0.00	0.00
General Administration School Administration	7200 7300	0.00	387,456.30 0.00
Facilities Acquisition and Construction	7410	0.00	0.00
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	7,387,026.74
Central Services	7700	0.00	0.00
Student Transportation Services	7800 7900	0.00	84,967.04 50,491.90
Operation of Plant Maintenance of Plant	7900 8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	1,584.96
Debt Service: (Function 9200)			
Retirement of Principal	710	0.00	2,085,000.00
Interest Dues and Fees	720 730	0.00	2,080,690.74
Miscellaneous	730	0.00	14,536.68
Capital Outlay:		0.00	0.00
Facilities Acquisition and Construction	7420	0.00	310,206.76
Other Capital Outlay	9300	0.00	94,477.66
Total Expenditures		0.00	22,512,231.96
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	(493,273.70)
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793 893	0.00	0.00
Discount on Lease-Purchase Agreements Loans	3720	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760	0.00	0.00
Transfers In Transfers Out	3600 9700	0.00	2,799,313.78 (1,720,000,00)
Total Other Financing Sources (Uses)	9700	0.00	1,079,313.78
SPECIAL ITEMS		0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00
Net Change in Fund Balances		0.00	586,040.08
Fund Balances, July 1, 2012	2800	0.00	4,420,119.56
Adjustment to Fund Balances Fund Balances, June 30, 2013	2891 2700	0.00 0.00	(966.64) 5,005,193.00
runu Datalices, Julie 30, 2013	2700	0.00	5,005,195.00

DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL SPECIAL REVENUE FUND AND FOOD SERVICE For the Fiscal Year Ended June 30, 2013

		D 1 - 11			Variance with	
	Account Number	Budgeted Amo Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES					· • ·	
Federal Direct Federal Through State and Local	3100 3200	831,406.74 14,925,412.00	1,901,223.40 14.845,728.46	1,901,223.40 14,845,728.46	0.00	
State Sources	3200	79,600.00	61,394.00	14,845,728.46 61,394.00	0.00	
Local Sources:	5500	79,000.00	01,394.00	01,594.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	
Debt Service Property Taxes Levied, Tax Redemptions, and Excess Fees for	3423 3413, 3421,	0.00	0.00	0.00	0.00	
Capital Projects	3423	0.00	0.00	0.00	0.00	
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	
Charges for Service - Food Service Impact Fees	345X 3496	2,937,133.00	2,573,282.70	2,573,282.70	0.00	
Other Local Revenue	5470	0.00	662.34	662.34	0.00	
Total Local Sources	3400	2,937,133.00	2,573,945.04	2,573,945.04	0.00	
Total Revenues		18,773,551.74	19,382,290.90	19,382,290.90	0.00	
EXPENDITURES Current:						
Instruction	5000	3,839,951.44	3,806,922.95	3,806,922.95	0.00	
Student Personnel Services	6100	2,841,968.37	2,849,566.49	2,849,566.49	0.00	
Instructional Media Services	6200	15,517.00	16,253.44	16,253.44	0.00	
Instruction and Curriculum Development Services	6300	1,267,942.89	1,597,752.93	1,597,752.93	0.00	
Instructional Staff Training Services Instructional-Related Technology	6400 6500	2,308,489.51	2,035,057.31 63,690.83	2,035,057.31 63,690.83	0.00	
Board	7100		0.00	0.00	0.00	
General Administration	7200	390,781.36	387,456.30	387,456.30	0.00	
School Administration	7300	30,388.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	8,000.00	0.00	0.00	0.00	
Fiscal Services Food Services	7500 7600	8,252,897.56	7,387,026.74	7,387,026.74	0.00	
Central Services	7700	0,232,071.30	0.00	0.00	0.00	
Student Transportation Services	7800	67,237.00	84,967.04	84,967.04	0.00	
Operation of Plant	7900	13,763.03	50,491.90	50,491.90	0.00	
Maintenance of Plant Administrative Technology Services	8100 8200		0.00	0.00	0.00	
Community Services	9100	1,973.64	1,584.96	1,584.96	0.00	
Debt Service: (Function 9200)	,100	1,575101	1,00 100	1,00100		
Retirement of Principal	710				0.00	
Interest	720				0.00	
Dues and Fees Miscellaneous	730 790				0.00	
Capital Outlay:					0100	
Facilities Acquisition and Construction	7420				0.00	
Other Capital Outlay	9300	0.00	101,977.66	101,977.66	0.00	
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		19,038,909.80 (265,358.06)	18,382,748.55 999,542.35	18,382,748.55 999,542.35	0.00	
OTHER FINANCING SOURCES (USES)		(205,550.00)	777,542.55	777,042.55	0.00	
Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds	3791				0.00	
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750				0.00	
Premium on Lease-Purchase Agreements	3793				0.00	
Discount on Lease-Purchase Agreements	893				0.00	
Loans	3720				0.00	
Sale of Capital Assets Loss Recoveries	3730 3740				0.00	
Proceeds of Forward Supply Contract	3760				0.00	
Proceeds from Special Facility Construction Account	3770				0.00	
Face Value of Refunding Bonds	3715				0.00	
Premium on Refunding Bonds	3792				0.00	
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755				0.00	
Premium on Refunding Lease-Purchase Agreements	3794				0.00	
Discount on Refunding Lease-Purchase Agreements	894				0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	54.045.00	76.400.00	77.100.00	0.00	
Transfers In Transfers Out	3600 9700	54,347.00	76,493.39	76,493.39	0.00	
Total Other Financing Sources (Uses)	2700	54,347.00	76,493.39	76,493.39	0.00	
SPECIAL ITEMS			,	,		
EXTRAORDINARY ITEMS					0.00	
Nat Change in Fund Belanges	┟───┟─	(211,011.06)	1,076,035.74	1,076,035.74	0.00	
Net Change in Fund Balances Fund Balances, July 1, 2012	2800	2,466,476.74	2,540,029.44	2,540,029.44	0.00	
Adjustment to Fund Balances	2891	2,,	(966.64)	(966.64)	0.00	
Fund Balances, June 30, 2013	2700	2,255,465.68	3,615,098.54	3,615,098.54	0.00	

DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amo Original	unts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES		0			
Federal Direct	3100				0.00
Federal Through State and Local State Sources	3200 3300	1,454,381.00	1,425,825.26	1,425,825.26	0.00
Local Sources:	5500	1,434,381.00	1,425,825.20	1,425,825.20	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,				
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3413, 3421,				
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	1 100 00	052.00	052.00	0.00
Other Local Revenue Total Local Sources	3400	1,100.00	952.00	<u>952.00</u> 952.00	0.00
Total Local Sources Total Revenues	3400	1,100.00 1,455,481.00	952.00 1,426,777.26	1,426,777.26	0.00
EXPENDITURES		1,435,481.00	1,420,777.20	1,420,777.20	0.00
Current:					
Instruction	5000				0.00
Student Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services Community Services	8200 9100				0.00
Debt Service: (Function 9200)	9100				0.00
Retirement of Principal	710	2,065,000.00	2,085,000.00	2,085,000.00	0.00
Interest	720	2,112,272.00	2,080,690.74	2,080,690.74	0.00
Dues and Fees	730	2,112,272.000	13,664.64	13,664.64	0.00
Miscellaneous	790				0.00
Capital Outlay:	1				
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		4,177,272.00	4,179,355.38	4,179,355.38	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,721,791.00)	(2,752,578.12)	(2,752,578.12)	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750	I			0.00
Premium on Lease-Purchase Agreements	3793 893				0.00
Discount on Lease-Purchase Agreements Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600	2,722,891.00	2,722,820.39	2,722,820.39	0.00
Transfers Out	9700	0.000.001.00	0.000.000		0.00
Total Other Financing Sources (Uses)	+	2,722,891.00	2,722,820.39	2,722,820.39	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS	+				0.00
					0.00
Net Change in Fund Balances		1,100.00	(29,757.73)	(29,757.73)	0.00
Fund Balances, July 1, 2012	2800	296,035.95	296,036.25	296,036.95	0.70
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	297,135.95	266,278.52	266,279.22	0.70

DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND ______ For the Fiscal Year Ended June 30, 2013

	Account	Budgeted Amo	ounts	Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					· · ·
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300	702.045.00	324,588.77	324,588.77	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for	3412, 3421,				
Debt Service Property Taxes Levied, Tax Redemptions, and Excess Fees for	3423 3413, 3421,				0.00
Capital Projects	3423	26,112,559.00	26,034,115.07	26,034,115.07	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X				0.00
Impact Fees	3496	0.00	1,752,609.02	1,752,609.02	0.00
Other Local Revenue	5150	957,950.00	492,988.01	492,988.01	0.00
Total Local Sources	3400	27,070,509.00	28,279,712.10	28,279,712.10	0.00
Total Revenues		27,772,554.00	28,604,300.87	28,604,300.87	0.00
EXPENDITURES					
Current:	5000				0.00
Instruction Student Personnel Services	5000 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		169.77	169.77	0.00
Fiscal Services Food Services	7500 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
Debt Service: (Function 9200)					
Retirement of Principal Interest	710 720				0.00
Dues and Fees	720		872.04	872.04	0.00
Miscellaneous	790		072.04	072.04	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420		25,908,686.04	25,908,686.04	0.00
Other Capital Outlay	9300				0.00
Total Expenditures		0.00	25,909,727.85	25,909,727.85	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		27,772,554.00	2,694,573.02	2,694,573.02	0.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	2710				0.00
Premium on Sale of Bonds	3710 3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730		1.001.002.12		0.00
Loss Recoveries	3740		1,234,902.63	1,234,902.63	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770	I	I		0.00
Free Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760		240 401 00	240 401 00	0.00
Transfers In Transfers Out	3600 9700		240,491.00 (9,128,741.11)	240,491.00 (9,128,741.11)	0.00
Total Other Financing Sources (Uses)	2700	0.00	(7,653,347.48)	(7,653,347.48)	0.00
SPECIAL ITEMS	1 1	0.00	(1,055,5+1.40)	(1,000,047.40)	0.00
EXTRAORDINARY ITEMS					0.00
		00 000 000 000	(1050 == 113		0.00
Net Change in Fund Balances	2800	27,772,554.00 24,943,779.21	(4,958,774.46) 24,943,778.21	(4,958,774.46) 24,943,778.21	0.00
Fund Balances, July 1, 2012			1,330,969.00	1,330,969.00	0.00
Adjustment to Fund Balances	2891	1,330,969.00			

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2013

		Private-Purpose	Private-Purpose	Private-Purpose	Total
	Account	Trust Fund Name	Trust Fund Name	Trust Fund Name	Private-Purpose
	Number	85X	85X	85X	Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	100,954.00	0.00	0.00	100,954.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		100,954.00	0.00	0.00	100,954.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		100,954.00	0.00	0.00	100,954.00
Total Net Position		100,954.00	0.00	0.00	100,954.00

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2013

		Private-Purpose	Private-Purpose	Private-Purpose	Total
	Account	Trust Fund Name	Trust Fund Name	Trust Fund Name	Private-Purpose
	Number	85X	85X	85X	Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	19,000.00	0.00	0.00	19,000.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		19,000.00	0.00	0.00	19,000.00
Change In Net Position		(19,000.00)	0.00	0.00	(19,000.00)
Net Position - July 1, 2012	2885	119,954.00	0.00	0.00	119,954.00
Net Position - June 30, 2013	2785	100,954.00	0.00	0.00	100,954.00

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS June 30, 2013

		Pension Trust	Pension Trust	Pension Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Pension Trust
	Number	87X	87X	87X	Funds
ASSETS					
Cash and Cash Equivalents	1110	(185,634.40)	0.00	0.00	(185,634.40)
Investments	1160	6,020,297.94	0.00	0.00	6,020,297.94
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		5,834,663.54	0.00	0.00	5,834,663.54
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		5,834,663.54	0.00	0.00	5,834,663.54
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		5,834,663.54	0.00	0.00	5,834,663.54

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS For the Fiscal Year Ended June 30, 2013

		Pension Trust	Pension Trust	Pension Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Pension Trust
	Number	87X	87X	87X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	159,073.74	0.00	0.00	159,073.74
Gain on Sale of Investments	3432	21,163.27	0.00	0.00	21,163.27
Net Increase (Decrease) in the Fair Value of Investments	3433	767,036.19	0.00	0.00	767,036.19
Total Investment Earnings		947,273.20	0.00	0.00	947,273.20
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		947,273.20	0.00	0.00	947,273.20
Total Additions		947,273.20	0.00	0.00	947,273.20
DEDUCTIONS					
Salaries	100	605,841.80	0.00	0.00	605,841.80
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	32,754.00	0.00	0.00	32,754.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		39,351.19	0.00	0.00	39,351.19
Total Deductions		677,946.99	0.00	0.00	677,946.99
Change In Net Position		269,326.21	0.00	0.00	269,326.21
Net Position - July 1, 2012	2885	5,565,337.33	0.00	0.00	5,565,337.33
Net Position - June 30, 2013	2785	5,834,663.54	0.00	0.00	5,834,663.54

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS June 30, 2013

		School Internal	Agency	Agency	Total
	Account	Funds	Fund Name	Fund Name	Agency
	Number	891	89X	89X	Funds
ASSETS					
Cash and Cash Equivalents	1110	1,794,843.00	0.00	0.00	1,794,843.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	1,458.00	0.00	0.00	1,458.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	62,324.00	0.00	0.00	62,324.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		1,858,625.00	0.00	0.00	1,858,625.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	33,166.00	0.00	0.00	33,166.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	1,825,459.00	0.00	0.00	1,825,459.00
Total Liabilities		1,858,625.00	0.00	0.00	1,858,625.00

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2013

	Account	Balance			Balance
	Number	July 1, 2012	Additions	Deductions	June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	1,710,753.00	4,403,966.00	4,319,876.00	1,794,843.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	1,345.00	1,458.00	1,345.00	1,458.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	64,253.00	71,514.00	73,443.00	62,324.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		1,776,351.00	4,476,938.00	4,394,664.00	1,858,625.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	6,750.00	33,166.00	6,750.00	33,166.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	1,769,604.00	4,443,772.00	4,387,917.00	1,825,459.00
Total Liabilities		1,776,354.00	4,476,938.00	4,394,667.00	1,858,625.00

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name

June 30, 2013

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

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name

June 30, 2013

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

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) TOTAL AGENCY FUNDS June 30, 2013

		Total Agency Fund			Total Agency Fund
	Account	Balances	Total Agency Fund	Total Agency Fund	Balances
	Number	July 1, 2012	Additions	Deductions	June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	1,710,753.00	4,403,966.00	4,319,876.00	1,794,843.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	1,345.00	1,458.00	1,345.00	1,458.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	64,253.00	71,514.00	73,443.00	62,324.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		1,776,351.00	4,476,938.00	4,394,664.00	1,858,625.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	6,750.00	33,166.00	6,750.00	33,166.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	1,769,604.00	4,443,772.00	4,387,917.00	1,825,459.00
Total Liabilities		1,776,354.00	4,476,938.00	4,394,667.00	1,858,625.00

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS June 30, 2013

NNEW NNE NNEW NNE		Account Number	Nonmajor Component Unit HOPE CENTER	Nonmajor Component Unit Name	Nonmajor Component Unit	Total Nonmajor Component Units
Cal Algorithm 110 91/03.00 0.00 0.00 0.00 0.000 Access Records restame 113 0.00 0.00 0.00 0.000 Access Records restame 113 0.00 0.00 0.00 0.00 Access Records restame 113 0.00 0.00 0.00 0.00 Beyers Records restame 112 0.00 0.00 0.00 0.00 Beyers Records restame 112 0.00 0.00 0.00 0.00 Beyers Records restame 113 0.00 0.00 0.00 0.00 Scene Records restame 114 0.00 0.00 0.00 0.00 Scene Records restame 113 0.00 0.00 0.00 0.00 Scene Records restame 113 0.00	ASSETS	Number	HOPE CENTER	Name	iname	Units
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Text Records and Notes Records. Associated asprovise associated associated associated associated associated a						
InconInconIntoIntoIntoIntoIntoInto In back hashing1200.000.000.00Be ben back hashing1200.000.000.00Be ben back hashing1200.000.000.00Be ben back hashing1200.000.000.00Peger hashing1200.000.000.00Peger hashing1200.000.000.00Online hashing hashing1200.000.000.00Online hashing hashing1200.000.000.00Online hashing hashing1200.000.000.00Sado Din hashing hashing1200.000.000.00Sado Din hashing hashing1200.000.000.00Cipil And1200.000.000.000.00Cipil And1200.00 <t< td=""><td>Taxes Receivable, net</td><td>1120</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>	Taxes Receivable, net	1120	0.00	0.00	0.00	0.00
Den for some prove houses prove houses 						
Beam Encomba 120 1.880 0.00						
ImageImag	Deposits Receivable	1210		0.00		1,488.00
Instance 120 600 0.00 0.00 0.00 Depark Ima 120 9.03.00 0.0 0.00 0.000 Necons area 110 0.00 0.00 0.00 0.00 Oct with Frac Service Agems 110 0.00 0.00 0.00 0.00 Oct with Frac Service Agems 100 0.00 0.00 0.00 0.00 Description Frac Necesser Agems 100 0.00 0.00 0.00 0.00 Inderscreen Asses 0.00 0.00 0.00 0.00 0.00 0.00 Inderscreen Agems 135 0.00 <		1220				
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Neuron name Image: start of the start of th		1230				
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Storm 01, 12, F3, Can Proceed: 1420 0.00 0.00 0.00 Construction: 10 0.00 0.00 0.00 Land 110 0.00 0.00 0.00 Land 111 0.00 0.00 0.00 Land proceeds: Name of the second of the seco		1114	0.00	0.00	0.00	0.00
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Joad Account Account of Action of						
Capit Astr.N 100N 100N 100N 100N 100Darration Program11000<		1400				
Lad Imporement. Nedpresch 115 0.00 0.00 0.00 Contraction Ingress 130 3.05 0.00 0.00 0.00 Indexent Origination 130 3.05 0.00 0.00 0.00 Index part frequencies 130 0.00 0.00 0.00 0.00 Law Accumulated Deprecision 130 0.00 0.00 0.00 0.00 Law Accumulated Deprecision 130 0.00 0.00 0.00 0.00 Network white 130 0.000 0.00 0.00 0.000 0.000 Law Accumulated Deprecision 138 0.00						
Construction in Program 190 0.00 0.00 0.00 0.00 Indication and Fload Supposes 130 0.00 0.00 0.00 0.00 Land Accumational Depresion 130 0.00 0.00 0.00 0.00 0.00 Forminer, Futures and Expersion 130 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Improvement Other Thes Building 130 3.38000 0.00 0.00 3.38000 Les Accumalitad Derection 130 0.00						
Balage and Field Equences 130 0.00 0.00 0.00 0.00 Less Accumande Deprecision 130 0.00 0.00 0.00 0.00 Mark Velocis 130 0.00 0.00 0.00 0.00 0.00 Mark Velocis 130 0.00 0.00 0.00 0.00 0.00 Less Accumande Deprecision 138 0.00 0.00 0.00 0.00 0.00 Less Accumande Deprecision 138 0.000 0.00	Improvements Other Than Buildings	1320	3,260.00	0.00	0.00	3,260.00
Les Aconnales Deprotain 139 0.00 0.00 0.00 0.00 Les Aconnales Deprotain 140 0.0100 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Turnine, Fixans ad Equipment 130 25.1720 0.00 0.00 25.1720 Los Accandad Depectation 130 0.00 0.00 0.00 0.00 Mark Vields 130 0.00 0.00 0.00 0.00 0.00 Los Accandad Depectation 137 0.00333.00 0.00 0.00 0.00 0.00 0.00 Law Accandad Depectation 138 0.00 0						
Less Acconnides Derectaine 149 (.0.0) 0.00 <t< td=""><td>Furniture, Fixtures and Equipment</td><td>1340</td><td>26,172.00</td><td>0.00</td><td>0.00</td><td>26,172.00</td></t<>	Furniture, Fixtures and Equipment	1340	26,172.00	0.00	0.00	26,172.00
Les Accondisci Depocition 159 0.00 0.00 0.00 Les Accondisci Depocition 170 (14)010 0.00 0.00 0.00 Les Accondisci Depocition 170 (14)010 0.00 0.00 0.00 Less Accondisci Depocition 133 0.00 0.00 0.00 0.00 Compart Softwar 133 9,996.00 0.00 0.00 9,998.00 Less Accondisci Asontanto 138 9,996.00 0.00 0.00 9,998.00 Construct 139 9,096.00 0.00 0.00 9,998.00 Destation 190 0.00 0.00 0.00 0.00 0.00 Destation 190 0.00 0.00 0.00 0.00 0.00 0.00 Accondistations and Nutribuling 170 0.00 0.00 0.00 0.00 0.00 0.00 Accondistations and Nutribuling 170 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Less Accumulated Depreciation					
Propert Under Capital Lasses 170 0.038300 0.00 0.00 0.01 0.038300 Less Accumated Deprecision 131 0.00						
Los Accondiato Depresión 175 (1499):00 0.00 0.00 0.00 Los Accondiato Depresión 188 0.00 0.00 0.00 0.00 Los Accondiato Depresión 188 0.00 0.00 0.00 0.00 Oder Capita Assit, Net Operation 188 0.00 0.00 0.00 0.554350 Taral Capita Assit, Net Operation 188 555,5520 0.00 0.00 355,5520 Taral Capita Assit, Net Operation 1916 0.00 0.00 0.00 355,5520 Accondiate Decision an Par Vision (RCIS) 0.00 0.00 0.00 0.00 0.00 Accondiate Decision an Par Vision (RCIS) 0.00 0.00 0.00 0.00 0.00 Accondiate Decision and Withologin 2.10 0.50200 0.00 <t< td=""><td></td><td>1370</td><td>60,383.00</td><td>0.00</td><td></td><td></td></t<>		1370	60,383.00	0.00		
Less Accumuland Déprecision 188 0.00 <th< td=""><td>Less Accumulated Depreciation</td><td></td><td></td><td></td><td></td><td>(14,091.00)</td></th<>	Less Accumulated Depreciation					(14,091.00)
Computer Software 1382 9.098.00 0.00 0.00 9.098.00 Other Copial Axis, Net of Deprecision 454.84.00 0.00 0.00 354.35.00 Data Copial Axis, Net of Deprecision 555.35.10 0.00 0.00 354.35.00 Deprecision 660.386.00 0.00 0.00 0.00 0.00 Deprecision 1010 0.00 0.00 0.00 0.00 Concord Lindeing Deprecision 1010 0.00 0.00 0.00 0.00 Caronal Subterias alb Multing 2110 0.00 0.00 0.00 0.00 0.00 Accound Subterias alb Multing 2120 2.276.00 0.00						
Less Accumulated Anoncitation 139 0.098,000 0.00 0.00 0.00 0.00 0.00 0.00 54,843.00 0.00 0.00 0.54,843.00 0.						
Total Asses 550,500 0.00 0.00 350,350.0 DPEFERED OUTFLOWS OF RESOURCES 600,200,00 0.00 <td< td=""><td></td><td></td><td>(9,698.00)</td><td>0.00</td><td>0.00</td><td>(9,698.00)</td></td<>			(9,698.00)	0.00	0.00	(9,698.00)
Total Ases (66) 2000 (0.00) (0.00) (0.00) DEFRRED OUTLONS OF RESURCES 100 0.00 0.00 0.00 Ital Deferred Outlows of Resource 0.00 0.00 0.00 0.00 Ital Deferred Outlows of Resource 0.00 0.00 0.00 0.00 Ital Deferred Outlows of Resource 2.00 0.00 0.00 0.00 Accouns Payale Interims 2.10 0.00 0.00 0.00 0.00 Accouns Payale Resides 2.10 0.00 0.00 0.00 0.00 Accouns Payale Resides 2.10 0.00 0.00 0.00 0.00 Constructor Contracts Payale Reside 2.20 0.00						
DEFERENCY OTTALONS OF RESOURCES 1910 0.00						
Total Defrered Outlows of Resource 0.00		-	000,200.00	0.00	0.00	000,200.00
LABLITIS Convert Labilities 2110 5.502.00 0.000 0.000 Accred Statries and Rending 2170 0.001 0.000 0.000 0.000 Accred Statries and Witholding 2170 0.001 0.000 0.000 0.000 Accound Strain Payable 2130 0.276.00 0.000 0.000 0.000 Construint Contrack Payable 2150 0.000 0.000 0.000 0.000 Stats Tas Payable 2200 0.000 0.000 0.000 0.000 Dates of the Agencis 2200 0.000 0.000 0.000 0.000 Detes of the Agencis 2200 0.000 0.000 0.000 0.000 Current Labilities 2272 0.000 0.000 0.000 0.000 Current Labilities 2272 0.000 0.000 0.000 0.000 Total Agencies 2150 0.000 0.000 0.000 0.000 Current Labilities 2272 0.000 0.000 0.000		1910				
Carrent Liabilities: 110 5.02.0 0.00 0.00 5.02.00 Payell Deductions and Witholding. 2170 0.00 0.00 0.00 0.00 0.00 Accounts Payable 2130 0.27.600 0.00 0.00 0.00 0.00 Indgreents Payable 2130 0.00 0.00 0.00 0.00 0.00 Commer.toin Contracts Payable 2130 0.00			0.00	0.00	0.00	0.00
Accred Staines and Periodity 2110 5.50.200 0.00 0.00 0.00 Accounts Payable 2130 2.75.00 0.00 0.00 0.00 Accounts Payable 2130 0.00 0.00 0.00 0.00 Construction Contracts Payable 2140 0.00 0.00 0.00 0.00 Stain Encode Agent 2130 0.00 0.00 0.00 0.00 0.00 Sales Tac Fryable 2200 0.00						
Accounts Pryshie 2120 2276.00 0.00 0.00 2276.00 Outgenets Pryshie 2140 0.00 0.00 0.00 0.00 Construction Contracts Pryshie 2160 0.00 0.00 0.00 0.00 Sales Tar Nyable 2200 0.00 0.00 0.00 0.00 0.00 Sales Tar Nyable 2200 0.00 0.00 0.00 0.00 0.00 Due to Fiscal Agent 2200 0.00 </td <td></td> <td>2110</td> <td>5,502.00</td> <td>0.00</td> <td>0.00</td> <td>5,502.00</td>		2110	5,502.00	0.00	0.00	5,502.00
Jadgments Papake 2130 0.00 0.00 0.00 0.00 Construction Contracts Payake 2140 0.00 0.00 0.00 0.00 State Tax Payake 2240 0.00 0.00 0.00 0.00 Date Tax Payake 2240 0.00 0.00 0.00 0.00 Date Tax Payake 2210 0.00 0.00 0.00 0.00 Date to Other Agencies 2230 0.00 0.00 0.00 0.00 Des to Other Agencies 2230 0.00 0.00 0.00 0.00 Garment Notes Payake 2230 0.00 0.00 0.00 0.00 Garment Notes Payake 2230 0.00 0.00 0.00 0.00 Bimmard Liability for Chinary Agentment 2272 0.00 0.00 0.00 0.00 Total Current Liabilities 2772 0.00 0.00 0.00 0.00 Total Current Liabilities 210 10.059.00 0.00 0.00 0.00						
Construction Contracts Payable 2140 0.00 0.00 0.00 0.00 Construction Contracts Payable 2260 0.00 0.00 0.00 0.00 Due to Fiscal Agent 2240 0.00 0.00 0.00 0.00 Due to Fiscal Agent 2210 0.00 0.00 0.00 0.00 Decoits Payable 2220 0.00 0.00 0.00 0.00 Decoits Payable 2230 0.00 0.00 0.00 0.00 Decoits Payable 2230 0.00 0.00 0.00 0.00 0.00 Decoits Payable 2230 0.00						
Sales Tax Payable 2200 0.00 0.00 0.00 0.00 Due to Fiscal Agent 2210 0.00 0.00 0.00 0.00 Accred Interest Payable 2220 0.00 0.00 0.00 0.00 0.00 Devis Fayable 2230 0.00 0.00 0.00 0.00 0.00 Current Notes Payable 2230 0.00						
Due to Fiscal Agent 2240 0.00 0.00 0.00 Decould Inters Payable 220 0.00 0.00 0.00 Dee to Ober Agencis 220 0.00 0.00 0.00 Obe to Ober Agencis 220 0.00 0.00 0.00 Current Nots: Payable 220 0.00 0.00 0.00 0.00 Estimated Liability for Chints Aglistment 227 0.00 0.00 0.00 0.00 Estimated Liability for Chints Aglistment 227 0.00 0.00 0.00 0.00 Iradi Carrent Liabilities: 7.778.00 0.00 0.00 0.00 0.00 Derion Dar Within One Yar: 7.778.00 0.00 0.00 0.00 Obligations Under Capital Leases 2315 0.00 0.00 0.00 0.00 0.00 0.00 Brain Adv Liability for Long Fraghces 2330 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00						
Accred Interest Payable 2210 0.00 0.00 0.00 Depois Payable 220 0.00 0.00 0.00 0.00 Det or Other Agencies 2230 0.00 0.00 0.00 0.00 Current Notes Payable 2250 0.00 0.00 0.00 0.00 Defered Revense 2410 0.00 0.00 0.00 0.00 Estimated Linking Ior Arkinga Rebate 2280 0.00 0.00 0.00 0.00 Toral Current Liabilities 7.778.00 0.00 0.00 7.778.00 Portion Due Within One Year: Notes Payable 2310 10.659.00 0.00 0.00 0.00 Obdie Agreenents Payable 2320 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
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Estimated Liability for Arbitrage Rebate 2272 0.00 0.00 0.00 0.00 Total Carrent Liabilities 7,778.00 0.00 0.00 7,778.00 Inger, Term Liabilities 7,778.00 0.00 0.00 7,778.00 Notes Payable 2310 10,659.00 0.00 0.00 0.00 Bond Payable 2315 0.00 0.00 0.00 0.00 Bond Payable 2330 0.00 0.00 0.00 0.00 Lability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Lability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Lability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Leistimated Liability for Longring Payable 2370 0.00 0.00 0.00 0.00 Dae Within One Year 10.659.00 0.00 0.00 0.00 0.00 Dae Within One Year 10.659.00 0.00 0.00 0.00 0.00						
Istimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Total Current Liabilities: 7,778.00 0.00 0.00 7,778.00 Portion Due Within One Year: 2310 0.0559.00 0.00 0.00 0.00 Obiol Stayable 2315 0.00 0.00 0.00 0.00 Dands Payable 2320 0.00 0.00 0.00 0.00 Lease-Purchase Agreements Payable 2340 0.00 0.00 0.00 0.00 Lease-Purchase Agreements Payable 2340 0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
Total Carrent Labilities 7,778.00 0.00 7,778.00 Portion Due Within One Year: 2310 10,659.00 0.00 0.00 10,659.00 Notes Payable 2315 0.00 0.00 0.00 0.00 0.00 Bonds Payable 2330 0.00 0.00 0.00 0.00 0.00 Bonds Payable 2330 0.00 0.00 0.00 0.00 0.00 Bathing for Compensated Absences 2330 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Long-Term Liabilities: 2310 10,659,00 0,00 0,00 10,659,00 Obigations Under Capital Leases 2315 0,00 0,00 0,00 0,00 0,00 Bonds Payable 2330 0,00 0,00 0,00 0,00 0,00 Lase-Parchase Agreements Payable 2340 0,00		2280				
Notes Payable 2310 10.659.00 0.00 0.00 10.659.00 Obligations Under Capital Leases 2315 0.00 0.00 0.00 0.00 Bands Payable 2320 0.00 0.00 0.00 0.00 0.00 Lability for Compensated Absences 2330 0.00 0.00 0.00 0.00 0.00 Lease-Purchase Agreements Payable 2340 0.00 0.00 0.00 0.00 0.00 Deter Post-Finployment Benefits Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 <td>Long-Term Liabilities:</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Long-Term Liabilities:					
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Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Other Post-Employment Benefits Liability 2360 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Due Within One Year 10,659.00 0.00 0.00 0.00 10,659.00 Portion Due After One Year: 222,251.00 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Other Post-Employment Benefits Liability 2360 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Dew Within One Year 10.6550.0 0.00 0.00 0.00 0.00 Portion Due After One Year 10.6550.0 0.00 0.00 0.00 222,251.00 Obligations Under Capital Leases 2315 0.00 0.00 0.00 0.00 Lease-Purchase Agreements Payable 2330 0.00 0.00 0.00 0.00 Lease-Purchase Agreements Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2370 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Due in More than One Year						
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Due Within One Year 10,659.00 0.00 0.00 10,659.00 Portion Due After One Year:	Estimated PECO Advance Payable	2370				
Portion Due After One Year: 2310 222.251.00 0.00 222.251.00 Notes Payable 2315 0.00 0.00 0.00 222.251.00 Obligations Under Capital Leases 2315 0.00 0.00 0.00 0.00 Bonds Payable 2320 0.00 0.00 0.00 0.00 0.00 Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Lease-Purchase Agreements Payable 2340 0.00 0.00 0.00 0.00 Other Post-Employment Benefits Liability 2360 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Due in More than One Year 222.251.00 0.00 0.00 222.251.00 0.00 222.251.00 Total Log-Term Liabilities 232.910.00 0.00 0.00 222.251.00 222.251.00 Total Log-Term Liabilities 221.01 220.688.00 0.00 0.00 222.251.00 Total L		2280				
Notes Payable 2310 222,251.00 0.00 0.00 222,251.00 Obligations Under Capital Leases 2315 0.00 0.00 0.00 0.00 Bonds Payable 2320 0.00 0.00 0.00 0.00 Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Estimated Liability for Long Term Claims 2350 0.00 0.00 0.00 0.00 Other Post-Employment Benefits Liability 2360 0.00 0.00 0.00 0.00 Estimated Liability for Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Advance Payable 2370 0.00 0.00 0.00 0.00 Due in More than One Year 222,251.00 0.00 0.00 222,251.00 Total Long-Term Liabilities 2240,688.00 0.00 0.00 240,688.00 DEFERED INFLOWS OF RESOURCES 0.00 0.00			10,059.00	0.00	0.00	10,039.00
Bonds Payable 2320 0.00 0.00 0.00 0.00 Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Lease-Purchase Agreements Payable 2340 0.00 0.00 0.00 0.00 Desse-Purchase Agreements Payable 2350 0.00 0.00 0.00 0.00 Other Post-Employment Benefits Liability 2360 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Due in More than One Year 222,251.00 0.00 0.00 223,291.00 0.00 0.00 224,068.00 0.00 224,068.00 0.00 224,068.00 0.00 0.00 224,068.00 0.00 0.00 224,068.00 0.00 0.00 224,068.00 0.00 0.00 224,068.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Notes Payable					
Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Liability for Compensated Absences 2340 0.00 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Other Post-Employment Benefits Liability 2360 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Advance Payable 2370 0.00 0.00 0.00 0.00 Destimated Liability for Advance Payable 2280 0.00 0.00 0.00 0.00 Due in More than One Year 222.251.00 0.00 0.00 232.910.00 Total Long-Term Liabilities 2240.688.00 0.00 0.00 240.688.00 DEFERED INFLOWS OF RESOURCES 0.00 0.00 0.00 0.00 Net Investment in Capital Assets 2770 123.453.00 0.00 0.00 Restricted For: 2780 0.00 0.00						
Lease-Purchase Agreements Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Other Post-Employment Benefits Liability 2360 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Due in More than One Year 222,251.00 0.00 0.00 0.00 222,251.00 Total Long-Term Liabilities 232,910.00 0.00 0.00 222,251.00 Doub in More than One Year 222,251.00 200.00 0.00 222,251.00 Total Long-Term Liabilities 232,910.00 0.00 0.00 240,688.00 DEFERRED INFLOWS OF RESOURCES 2610 0.00 0.00 0.00 0.00 Net Investment in Capital Assets 2770 123,453.00 0.00 0.00 123,453.00 Restricted For: 2780 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Other Post-Employment Benefits Liability 2360 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Due in More than One Year 222,251.00 0.00 0.00 0.00 222,251.00 Total Long-Term Liabilities 232,910.00 0.00 0.00 232,910.00 Total Long-Term Liabilities 240,688.00 0.00 0.00 240,688.00 DEFERED INFLOWS OF RESOURCES 400 0.00 <td< td=""><td>Lease-Purchase Agreements Payable</td><td>2340</td><td></td><td></td><td>0.00</td><td></td></td<>	Lease-Purchase Agreements Payable	2340			0.00	
Estimated EECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 220 0.00 0.00 0.00 0.00 Due in More than One Year 222,251.00 0.00 0.00 0.00 222,251.00 Total Long-Term Liabilities 232,910.00 0.00 0.00 222,251.00 Deta In Knore than One Year 232,910.00 0.00 0.00 222,251.00 Total Long-Term Liabilities 232,910.00 0.00 0.00 222,251.00 DEFERED INFLOWS OF RESOURCES 240,688.00 0.00 0.00 240,688.00 DEFERED INFLOWS of Resources 0.00 0.00 0.00 0.00 Net Investment in Capital Assets 2770 123,453.00 0.00 0.00 Restricted For: Categorical Carryover Programs 2780 0.00 0.00 0.00 0.00 Ford Service 2780 0.00 0.00 0.00 0.00 0.00 0.00						
Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 0.00 Due in More than One Year 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 0.00 222,251.00 0.00 222,251.00 0.00 224,058.00 224,058.00 0.00 0.00 224,058.00 224,068.00 226.00 226.00 226.00 226.00 226.00 226.00 226.00 226.00 200.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 227.00 226.45.30 276.00						
Due in More than One Year 222.251.00 0.00 0.00 222.251.00 Total Long-Term Liabilities 232.910.00 0.00 0.00 232.910.00 Total Long-Term Liabilities 240.688.00 0.00 0.00 240.688.00 DEFERRED INFLOWS OF RESOURCES 2610 0.00 0.00 0.00 0.00 Total Lobilities 0.00 0.00 0.00 0.00 0.00 Net Investment in Capital Assets 2770 123,453.00 0.00 0.00 123,453.00 Restricted For:						
Total Liabilities 240,688.00 0.00 0.00 240,688.00 DEFERED INFLOWS OF RESOURCES	Due in More than One Year					
DEFERRED INFLOWS OF RESOURCES 0.00 0.00 0.00 0.00 Accumulated Increase in Fair Value of Hedging Derivatives 2610 0.00 0.00 0.00 0.00 Total Deferred Inflows of Resources 0.00 0.00 0.00 0.00 0.00 Net Investment in Capital Assets 2770 123,453.00 0.00 0.00 123,453.00 Restricted For: 0.00 0.00 0.00 For: 0.00 0.00 0.00 0.00 For: 0.00 <		+				
Accumulated Increase in Fair Value of Hedging Derivatives 2610 0.00		+ +	240,088.00	0.00	0.00	240,088.00
NET POSITION Net Investment in Capital Assets 2770 123,453.00 0.00 0.00 123,453.00 Net Investment in Capital Assets 2770 123,453.00 0.00 0.00 123,453.00 Restricted For: Categorical Carryover Programs 2780 0.00 0.00 0.00 0.00 Food Service 2780 0.00 0.00 0.00 0.00 Debt Service 2780 0.00 0.00 0.00 0.00 Capital Projects 2780 57,651.00 0.00 0.00 57,651.00 Other Purposes 2780 0.00 0.00 0.00 0.00 Unrestricted 2790 238,416.00 0.00 0.00 238,416.00	Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Net Investment in Capital Assets 2770 123,453.00 0.00 0.00 123,453.00 Restricted For: <td< td=""><td></td><td></td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></td<>			0.00	0.00	0.00	0.00
Restricted For: 2780 0.00 0.00 0.00 0.00 Categorical Carryover Programs 2780 0.00 0.00 0.00 0.00 Food Service 2780 0.00 0.00 0.00 0.00 Debt Service 2780 0.00 0.00 0.00 0.00 Categorical Projects 2780 57,651.00 0.00 0.00 57,651.00 Other Purposes 2780 0.00 0.00 0.00 0.00 0.00 Unrestricted 2790 238,416.00 0.00 0.00 238,416.00		2770	102 452 00	0.00	0.00	122 452 00
Categorical Carryover Programs 2780 0.00 0.00 0.00 0.00 Food Service 2780 0.00 0.00 0.00 0.00 Debt Service 2780 0.00 0.00 0.00 0.00 Categorial Projects 2780 57,651.00 0.00 0.00 57,651.00 Other Purposes 2780 0.00 0.00 0.00 0.00 Unrestricted 2790 238,416.00 0.00 0.00 238,416.00		2110	125,455.00	0.00	0.00	125,455.00
Debt Service 2780 0.00 0.00 0.00 0.00 Capital Projects 2780 57,651.00 0.00 0.00 57,651.00 Other Purposes 2780 0.00 0.00 0.00 0.00 Unrestricted 2790 238,416.00 0.00 0.00 238,416.00	Categorical Carryover Programs					
Capital Projects 2780 57,651.00 0.00 0.00 57,651.00 Other Purposes 2780 0.00 0.00 0.00 0.00 Unrestricted 2790 238,416.00 0.00 0.00 238,416.00						
Other Purposes 2780 0.00 0.00 0.00 0.00 Unrestricted 2790 238,416.00 0.00 0.00 238,416.00						
	Other Purposes	2780	0.00	0.00	0.00	0.00
	Unrestricted Total Net Position	2790	238,416.00 419,520.00	0.00 0.00	0.00	238,416.00 419,520.00

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS

Nonmajor Component Unit HOPE CENTER For the Fiscal Year Ended June 30, 2013		_				Net (Expense) Revenue and Changes
			P	rogram Revenues		in Net Position
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	670,664.00	27,994.00	0.00	0.00	(642,670.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	24,887.00	0.00	0.00	0.00	(24,887.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	9,192.00	0.00	0.00	0.00	(9,192.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	104,116.00	0.00	0.00	0.00	(104,116.00
Facilities Acquisition and Construction	7400	9,460.00	0.00	0.00	8,584.00	(876.00
Fiscal Services	7500	10,899.00	0.00	0.00	0.00	(10,899.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	86,910.00	0.00	0.00	0.00	(86,910.00
Maintenance of Plant	8100	16,991.00	0.00	0.00	0.00	(16,991.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	14,335.00	0.00	0.00	0.00	(14,335.00
Unallocated Depreciation/Amortization Expense*		5,386.00				(5,386.00
Total Component Unit Activities		952,840.00	27,994.00	0.00	8,584.00	(916,262.00

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	
Property Taxes, Levied for Debt Service	
Property Taxes, Levied for Capital Projects	
Local Sales Taxes	
Grants and Contributions Not Restricted to Specific Programs	93
Investment Earnings	
Miscellaneous	
Special Items	
Extraordinary Items	
Transfers	
Total General Revenues, Special Items, Extraordinary Items and Transfers	93
Change in Net Position	2
Net Position - July 1, 2012	39
Net Position - June 30, 2013	41

0.00 0.00 0.00 0.00 38,208.00 120.00 0.00 0.00 0.00 0.00 38,328.00 22,066.00 397,454.00 19,520.00

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

Nonmajor Component Unit Name

Nonmajor Component Unit Name For the Fiscal Year Ended June 30, 2013		г				Net (Expense) Revenue and Changes
			Program Revenues			in Net Position
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	
Property Taxes, Levied for Debt Service	
Property Taxes, Levied for Capital Projects	
Local Sales Taxes	
Grants and Contributions Not Restricted to Specific Programs	
Investment Earnings	
Miscellaneous	
Special Items	
Extraordinary Items	
Transfers	
Total General Revenues, Special Items, Extraordinary Items and Transfers	
Change in Net Position	
Net Position - July 1, 2012	
Net Position - June 30, 2013	

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

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS

Nonmajor Component Unit Name

Nonmajor Component Unit Name For the Fiscal Year Ended June 30, 2013		_				Net (Expense) Revenue and Changes
			Program Revenues			in Net Position
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	
Property Taxes, Levied for Debt Service	
Property Taxes, Levied for Capital Projects	
Local Sales Taxes	
Grants and Contributions Not Restricted to Specific Programs	
Investment Earnings	
Miscellaneous	
Special Items	
Extraordinary Items	
Transfers	
Total General Revenues, Special Items, Extraordinary Items and Transfers	
Change in Net Position	
Net Position - July 1, 2012	
Net Position - June 30, 2013	

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

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

Net (Expense)

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS

For the Fiscal Year Ended June 30, 2013									
				Program Revenues		in Net Position			
				Operating	Capital	Total			
	Account		Charges for	Grants and	Grants and	Component Units			
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities			
Component Unit Activities:									
Instruction	5000	670,664.00	27,994.00	0.00	0.00	(642,670.00)			
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00			
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00			
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00			
Instructional Staff Training Services	6400	24,887.00	0.00	0.00	0.00	(24,887.00)			
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00			
Board	7100	9,192.00	0.00	0.00	0.00	(9,192.00			
General Administration	7200	0.00	0.00	0.00	0.00	0.00			
School Administration	7300	104,116.00	0.00	0.00	0.00	(104,116.00			
Facilities Acquisition and Construction	7400	9,460.00	0.00	0.00	8,584.00	(876.00			
Fiscal Services	7500	10,899.00	0.00	0.00	0.00	(10,899.00			
Food Services	7600	0.00	0.00	0.00	0.00	0.00			
Central Services	7700	0.00	0.00	0.00	0.00	0.00			
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00			
Operation of Plant	7900	86,910.00	0.00	0.00	0.00	(86,910.00			
Maintenance of Plant	8100	16,991.00	0.00	0.00	0.00	(16,991.00			
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00			
Community Services	9100	0.00	0.00	0.00	0.00	0.00			
Interest on Long-Term Debt	9200	14,335.00	0.00	0.00	0.00	(14,335.00			
Unallocated Depreciation/Amortization Expense*		5,386.00				(5,386.00			
Total Component Unit Activities		952,840.00	27,994.00	0.00	8,584.00	(916,262.00			

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	938,208.00
Investment Earnings	120.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	938,328.00
Change in Net Position	22,066.00
Net Position - July 1, 2012	397,454.00
Net Position - June 30, 2013	419,520.00

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

					· · · ·
			Martin County Request Form	Agenda Item # 4	
KCOL DISTRA	Board M	feeting: <u>Septe</u>	mber 10, 2013		
Appropriate box(s):	X New 🛛 Renewal	🗖 Addenda	🔲 Revision 🛛 Gran	t \$	
1. AGENDA ITEM	: Commissioner of Edu	ucation (ESE 34	18) for Fiscal Year 201	2-2013	
, , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					······································
The Governmental A school districts, to i statements, notes to The Annual Financia	mplement a financial report financial statements, and ce	(GASB) requires ng model includin rtain other require luded spreadshee	all governments, including ng management's discuss ed supplementary informet ts and other necessary do	ng special-purpose governments si ion and analysis (MD&A), basic fi ition other than MD&A. cuments in accordance with the fin	inancia)
	· · · · · · · · · · · · · · · · · · ·				·
ls funding provide	PACT: I impact (Finance Review cd in approved budget? inding is required?	Indicate A	□ YES □YES mount \$ irce:	⊠ NO □NO	
4. IDENTIFY PERFO	DRMANCE TARGET V	VITHIN STRA	TEGIC PLAN:	n an an ann an an an an an an an an an a	
Focus Areas: Alt				· ·	
······································					
5. <u>SUPERINTEND</u>	ENT RECOMMENDS	APPROVAL:	Y YES		
	INATURES: By signing			eviewed the item and it is roady	for
Requestor:	Helene DiBartolomeo	·		DiBartolomeo	
Director/Principal;	Type or Print Name		Signature		
Exec. Director or Asst, Superintendent;	Type or Print Name		Signature	Dibartolomes	
Finance Review:	Helene DiBartolomeo Type or Print Name		(<u>[]</u> Signature	U. Wartolomes	
Legal Review: Required for all Contrac	a REQUIRED x NOT REQUIRED ts and Agreements		Signature	• •	

Form Revised 8/8/13

FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF MARTIN COUNTY For the Fiscal Year Ended June 30, 2013 Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, Florida 32399-0400

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Exhibit K-15	Supplemental Schedule - Voluntary Prekindergarten (VPK) Program, General Fund Expenditures	27
Exhibit K-16	Schedule 3, School Program Cost Report, General Fund/Special Revenue Funds	FILED
Exhibit K-17	Schedule 4, District Aggregate Program Cost Report, General Fund/Special Revenue Funds	ONLINE (FILED
Exhibit K-18	Schedule 5, Supplementary Schedule of Federal Financial Assistance Program Expenditures	ONLINE 30

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2013, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 10, 2013.

District Superintendent's Signature

September 10, 2013 Date

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

For the Fiscal Year Ended June 30, 2013		Fund 10
DEVENILIEG	Account	
REVENUES	Number	
Federal Direct:		
Federal Impact, Current Operations	3121	0.00
Reserve Officers Training Corps (ROTC)	3191	203,933.49
Miscellaneous Federal Direct	3199	248,964.83
Total Federal Direct	3100	452,898.32
Federal Through State and Local:		
Medicaid	3202	892,498.25
National Forest Funds	3255	0.00
Federal Through Local Miscellaneous Federal Through State	3280 3299	21,084.00
Total Federal Through State and Local	3299	47,066.00 960,648,25
State:	5200	900,048.23
Florida Education Finance Program (FEFP)	3310	8,354,799.00
Workforce Development	3315	1,914,019.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentive	3317	14,669.00
Adults with Disabilities	3318	242,796.55
CO&DS Withheld for Administrative Expenditure	3323	24,429.60
Categoricals:	22/1	0.00
District Discretionary Lottery Funds	3344 3355	0.00 20,564,881.00
Class Size Reduction Operating Funds School Recognition Funds	3355	1,376,338.00
Excellent Teaching Program	3363	1,370,338.00
Voluntary Prekindergarten Program	3371	591,625.24
Preschool Projects	3372	0,1,020121
Reading Programs	3373	
Full-Service Schools	3378	
Other State:		
Diagnostic and Learning Resources Centers	3335	1,500.00
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	0.00
State License Tax	3343	69,157.42
Other Miscellaneous State Revenues Total State	3399 3300	<u>3,644.91</u> 33,381,109.72
Local:	5500	55,561,109.72
District School Taxes	3411	93,749,587.14
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	100,617.00
Excess Fees	3423	0.00
Tuition	3424	0.00
Rent	3425	229,125.82
Interest on Investments	3431	15,065.84
Gain on Sale of Investments Net Increase (Decrease) in Fair Value of Investments	3432	0.00
	3433	25,461.63
Gifts, Grants, and Bequests Adult General Education Course Fees	3440 3461	135,283.18 32,444.00
Postsecondary Vocational Course Fees	3462	0.00
Continuing Workforce Education Course Fees	3463	0.00
Capital Improvement Fees	3464	0.00
Postsecondary Lab Fees	3465	0.00
Lifelong Learning Fees	3466	0.00
General Education Development (GED) Testing Fees	3467	0.00
Financial Aid Fees	3468	0.00
Other Student Fees	3469	173,387.05
Preschool Program Fees Preschool Program Fees	3471	228,022.03
Prekindergarten Early Intervention Fees	3472 3473	0.00 2,847,630.92
School-Age Child Care Fees Other Schools, Courses, and Classes Fees	3475	2,847,650.92
Miscellaneous Local:	3717	0.00
Bus Fees	3491	0.00
Transportation Services Rendered for School Activities	3492	0.00
Sale of Junk	3493	0.00
Receipt of Federal Indirect Cost Rate	3494	387,456.30
Receipt of Federal Indirect Cost Rate	3495	849,310.82
Other Miscellaneous Local Sources	5175	
Other Miscellaneous Local Sources Impact Fees	3496	
Other Miscellaneous Local Sources Impact Fees Refunds of Prior Year's Expenditures	3496 3497	0.00
Other Miscellaneous Local Sources Impact Fees Refunds of Prior Year's Expenditures Collections for Lost, Damaged, and Sold Textbooks	3496 3497 3498	0.00 0.00 0.00
Other Miscellaneous Local Sources Impact Fees Refunds of Prior Year's Expenditures	3496 3497	0.00

DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

For the Fiscal Year Ended June 30, 2013	A	100	200	300	400	500	600	700	Fund 100
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current: Instruction	5000	59,099,371.81	17,156,047.13	5.088.305.97		1,948,359.89	89,425.57	1,505,264.25	84,886,774.62
Student Personnel Services	6100	4,541,334,76	1.273.249.27	688.910.90		24,330,35	696.60	8,266,85	6,536,788,73
Instructional Media Services	6200	1,512,825.26	442,708.37	1,696.75		44,699.19	79,885.11	13,393.86	2,095,208.54
Instruction and Curriculum Development Services	6300	1,471,964.79	382,223.09	18,191.77		7,594.63	25.61	2,801.40	1,882,801.29
Instructional Staff Training Services	6400	118,914.94	8,191.19	49,925.51		48,825.76	0.00	14,319.60	240,177.00
Instructional-Related Technology	6500	1,094,634.42	279,305.66	9,129.66		23,683.89	0.00	66,736.05	1,473,489.68
Board	7100	346,253.48	93,651.17	227,154.06		610.95	135.00	201,743.52	869,548.18
General Administration	7200	544,315.14	106,606.71	36,714.06		3,536.06	75.00	37,663.66	728,910.63
School Administration	7300	7,043,571.07	1,893,878.80	14,042.04		13,651.88	324.08	7,436.37	8,972,904.24
Facilities Acquisition and Construction	7410	764,043.64	190,620.56	10,712.86		2,772.67	0.00	744.00	968,893.73
Fiscal Services	7500	619,687.04	182,197.50	15,453.78		6,636.55	235.00	19,867.62	844,077.49
Food Services	7600								0.00
Central Services	7700	1,494,927.99	2,837,577.35	288,825.89	323.23	37,848.11	1,998.29	33,601.10	4,695,101.96
Student Transportation Services	7800	2,949,008.81	1,385,357.17	529,922.84	942,746.91	379,974.49	8,181.88	83,897.30	6,279,089.40
Operation of Plant	7900	4,287,909.18	2,225,997.49	1,966,995.26	4,681,036.73	256,891.75	0.00	101,331.76	13,520,162.17
Maintenance of Plant	8100	3,050,527.23	1,086,084.37	70,731.66	0.00	81,531.44	674.00	477.00	4,290,025.70
Administrative Technology Services	8200	466,545.74	112,817.62					10,368.00	589,731.36
Community Services	9100	1,737,655.54	389,450.22	148,714.97		219,903.18	54,578.33	210,346.44	2,760,648.68
Capital Outlay: Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						34,386.71		34,386.71
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		91,143,490.84	30,045,963.67	9,165,427.98	5,624,106.87	3,100,850.79	270,621.18	2,318,258.78	141,668,720.11
Excess (Deficiency) of Revenues Over Expenditures									(8,100,672.09)

ESE 348

Exhibit K-1 DOE Page 2

DISTRICT SCHOOL BOARD OF MARTIN 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

		Fulla 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	6,405,920.72
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	6,405,920.72
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	(240,491.00)
To Special Revenue Funds	940	(76,493.39)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(316,984.39)
Total Other Financing Sources (Uses)		6,088,936.33
Net Change In Fund Balance		(2,011,735.76)
Fund Balance, July 1, 2012	2800	9,762,305.41
Adjustments to Fund Balance	2891	(2,647,728.25)
Ending Fund Balance:		
Nonspendable Fund Balance	2710	471,398.72
Restricted Fund Balance	2720	1,077,255.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	97,986.40
Unassigned Fund Balance	2750	3,456,201.28
Total Fund Balance, June 30, 2013	2700	5,102,841.40

DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES

Exhibit K-2 DOE Page 4 Fund 410

FUNDS - FOOD SERVICES For the Fiscal Year Ended June 30, 2013					
REVENUES					
Federal Through State and Local:					
School Lunch Reimbursement	3261	3,451,186.43			
School Breakfast Reimbursement	3262	1,001,253.18			
Afterschool Snack Reimbursement	3263	115,632.66			
Child Care Food Program	3264				
USDA Donated Commodities	3265	509,532.51			
Cash in Lieu of Donated Foods	3266				
Summer Food Service Program	3267	120,485.44			
Fresh Fruit and Vegetable Program	3268				
Other Food Services	3269	105,535.88			
Federal Through Local	3280				
Miscellaneous Federal Through State	3299				
Total Federal Through State and Local	3200	5,303,626.10			
State:					
School Breakfast Supplement	3337	27,874.00			
School Lunch Supplement	3338	33,520.00			
Other Miscellaneous State Revenues	3399				
Total State	3300	61,394.00			
Local:					
Interest on Investments	3431	158.34			
Gain on Sale of Investments	3432				
Net Increase (Decrease) in Fair Value of Investments	3433				
Gifts, Grants, and Bequests	3440				
Student Lunches	3451	1,744,829.02			
Student Breakfasts	3452	163,777.41			
Adult Breakfasts/Lunches	3453	238,625.64			
Student and Adult a la Carte Fees	3454	410,816.10			
Student Snacks	3455	12,863.90			
Other Food Sales	3456	2,370.63			
Other Miscellaneous Local Sources	3495	504.00			
Refunds of Prior Year's Expenditures	3497				
Total Local	3400	2,573,945.04			
Total Revenues	3000	7,938,965.14			

DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued)

For the Fiscal Year Ended June 30, 2013		Fund 410
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	2,212,791.83
Employee Benefits	200	757,408.19
Purchased Services	300	439,622.29
Energy Services	400	166,824.87
Materials and Supplies	500	3,571,039.72
Capital Outlay	600	35,790.10
Other	700	203,061.74
Other Capital Outlay (Function 9300)	600	72,625.80
Total Expenditures		7,459,164.54
Excess (Deficiency) of Revenues Over Expenditures		479,800.60
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	76,493.39
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	76,493.39
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		76,493.39
Net Change in Fund Balance		556,293.99
Fund Balance, July 1, 2012	2800	2,466,820.99
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	158,635.00
Restricted Fund Balance	2720	2,864,479.98
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	3,023,114.98

DISTRICT SCHOOL BOARD OF MARTIN 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**

For the Fiscal Year Ended June 30, 2013		Fund 420
REVENUES	Account Number	
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	1,901,223.40
Total Federal Direct	3100	1,901,223.40
Federal Through State and Local:		
Vocational Education Acts	3201	136,819.04
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	631,843.49
Math and Science Partnerships, Title II Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	3,899,442.62
Elementary and Secondary Education Act, Title I	3240	3,609,342.63
Adult General Education	3251	111,340.61
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	232,814.73
Miscellaneous Federal Through State	3299	39,303.69
Total Federal Through State and Local	3200	8,660,906.81
State:		
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
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
Total Revenues	3000	10,562,130.21

· · · · · · · · · · · · · · · · · · ·		100	200	200	400	500	600	700	Fund 42
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	5000	1,960,273.24	715,277.93	563,131.41		273,190.61	56,318.93	198,973.92	3,767,166.0
Student Personnel Services	6100	2,070,317.62	644,739.72	87,811.71		45,048.18	1,499.26	150.00	2,849,566.4
Instructional Media Services	6200	10,960.19	5,293.25						16,253.4
Instruction and Curriculum Development Services	6300	1,010,775.80	267,510.87	45,096.94		24,125.03	136.96	34,012.00	1,381,657.6
Instructional Staff Training Services	6400	1,455,335.49	404,831.56	86,713.03		42,686.88		11,079.62	2,000,646.5
Instructional-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200							387,456.30	387,456.3
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.0
	7600							488.00	488.0
Food Services Central Services	7700							488.00	488.0
Student Transportation Services	7800			80,903.59	1,686.57	51.88	2,325.00		84,967.0
Operation of Plant	7900			38,685.23		10,643.67	1,163.00		50,491.9
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.0
Community Services	9100			****		1,584.96			1,584.9
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300						21,851.86		21,851.8
Total Expenditures		6,507,662.34	2,037,653.33	902,341.91	1,686.57	397,331.21	83,295.01	632,159.84	10,562,130.2
Excess (Deficiency) of Revenues over Expenditures									0.0
OTHER FINANCING SOURCES (USES)									
and CHANGES IN FUND BALANCES									
Loans	3720								
Loans Sales of Canital Assets	3720 3730		-						
Sales of Capital Assets	3730		-						
Sales of Capital Assets Loss Recoveries			- - - -						
Sales of Capital Assets Loss Recoveries Transfers In:	3730 3740		-						
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund	3730 3740 3610		-						
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds	3730 3740 3610 3620		- - - - -						
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3730 3740 3610 3620 3630		- - - - - -						
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Capital Projects Funds Interfund	3730 3740 3610 3620 3630 3650		-						
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds	3730 3740 3610 3620 3630 3650 3660								
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3730 3740 3610 3620 3630 3650 3660 3660 3670								
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds	3730 3740 3610 3620 3630 3650 3660 3660 3670 3690								
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In	3730 3740 3610 3620 3630 3650 3660 3660 3670	0.00							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Transfers In Transfers Out: (Function 9700)	3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3600	0.00							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers In	3730 3740 3610 3620 3630 3650 3650 3660 3670 3690 3600 910	0.00							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Data Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920	0.00							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Depth Service Funds Interfund From Permanent Funds From Internal Service Funds From Interprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930	0.00							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund Interfund Interfund	3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3600 910 920 930 950	0.00							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3730 3740 3610 3620 3630 3630 3660 3660 3670 3690 3600 910 920 930 950 950	0.00							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers Out: (Function 9700) To the General Funds To Debt Service Funds To Debt Service Funds Interfund To Permaent Funds To Permaent Funds To Permaent Funds	3730 3740 3610 3620 3630 3650 3660 3660 3660 3690 3690 3690 3600 910 920 930 950 950 950	0.00							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Day Destarger Funds From Demainal Service Funds From Internal Service Funds From Enterprise Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3690 910 920 930 950 950 970 990								
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Enterprise Funds To Internal Service Funds	3730 3740 3610 3620 3630 3650 3660 3660 3660 3690 3690 3690 3600 910 920 930 950 950 950	0.00							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds Interfund From Determanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Dept Service Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Interfund To Internal Service Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses)	3730 3740 3610 3620 3630 3650 3660 3670 3690 3690 3690 910 920 930 950 950 970 990	0.00							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In To Debt Service Funds To Internal Service Funds Total There Funancing Sources (Uses) Net Change in Fund Balance	3730 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 910 920 930 950 950 960 970 990	0.00							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds Total Other Funder Fu	3730 3740 3610 3620 3630 3650 3660 3660 3690 3600 910 920 930 950 950 950 950 950 970 9700	0.00 0.00 0.00 966.64							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Interprise Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Internal Service Funds To Internal Service Funds Service Funds To Internal Service Funds Total Transfers Out Total Trans	3730 3740 3610 3620 3630 3650 3650 3660 3660 3660 3660 910 920 930 950 950 960 970 990	0.00							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Dermanent Funds From Internia Service Funds From Internis Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Enterprise Funds To Internal Service Funds To Latterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2012 Adjustments to Fund Balance Ending Fund Balance:	3730 3740 3610 3620 3630 3650 3660 3660 3670 3690 3600 910 920 930 950 960 9700 9700 9700	0.00 0.00 0.00 966.64							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Demmannt Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permaent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 910 920 930 950 950 960 970 990 970 990 970 92800 2891 2710	0.00 0.00 0.00 966.64							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance	3730 3740 3610 3620 3630 3650 3660 3660 3660 910 920 930 950 950 950 950 970 970 9700 2800 2891 22800 2891	0.00 0.00 0.00 966.64							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Demmannt Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permaent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3730 3740 3610 3620 3630 3650 3650 3660 3670 3690 3600 910 920 930 950 950 950 950 970 970 970 970 970 22800 2891 2710 2710 2720 2730	0.00 0.00 0.00 966.64							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance	3730 3740 3610 3620 3630 3650 3650 3660 3670 3690 990 920 930 950 950 960 9700 9700 9700 9700 2800 2891 2710 2720 2730 2730	0.00 0.00 0.00 966.64							
Sales of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Demmanent Funds From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds To Laptical Service Funds To Laptical Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Total Transfers Out Et Change in Fund Balance Fund Balance Fund Balance Restrictel Fund Balance Committed Fund Balance Committed Fund Balance	3730 3740 3610 3620 3630 3650 3650 3660 3670 3690 3600 910 920 930 950 950 950 950 970 970 970 970 970 22800 2891 2710 2710 2720 2730	0.00 0.00 0.00 966.64							

Exhibit K-3

ESE 348

DISTRICT SCHOOL BOARD OF MARTIN COUNTY

DISTRICT SCHOOL BOARD OF MARTIN 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

For the Fiscal Year Ended June 30, 2013		State Fiscal Stabilization	Targeted ARRA	Other ARRA	ARRA		DOE Page
REVENUES	Account Number	Funds 431	Stimulus Funds 432	Stimulus Grants 433	Race to the Top 434	Education Jobs Act 435	Totals
Federal Direct:							
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
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State:							
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				321,696.89		321,696.89
Education Jobs Act	3215					39,253.88	39,253.88
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240						0.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299						0.00
Total Federal Through State	3200	0.00	0.00	0.00	321,696.89	39,253.88	360,950.77
State:							
Other Miscellaneous State Revenues	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
Local:							
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
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	321,696.89	39,253.88	360,950.77

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

Exhibit K-4 DOE Page 9 Fund 431

									Fund 431
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:	7420								0.00
Facilities Acquisition and Construction	-								
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								1	0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
and CHANGES IN FOND DALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Sales of Capital Assets	5750								
Loss Recoveries	3730								
Loss Recoveries									
Loss Recoveries									
Loss Recoveries Transfers In: From General Fund	3740		· ·						
Loss Recoveries Transfers In: From General Fund From Debt Service Funds	3740 3610 3620		- - -						
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3740 3610 3620 3630								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3740 3610 3620 3630 3650		· · · ·						
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3740 3610 3620 3630 3650 3660								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3740 3610 3620 3630 3650 3660 3670								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Interprise Funds	3740 3610 3620 3630 3650 3660 3660 3670 3690								
Loss Recoveries Transfers In: From Central Pund From Debt Service Funds Interfund From Deptial Projects Funds From Internal Service Funds From Internal Service Funds Total Transfers Ind	3740 3610 3620 3630 3650 3660 3670	0.0							
Loss Recoveries Transfers In: From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Transfers In Transfers Out: (Function 9700)	3740 3610 3620 3630 3650 3660 3670 3690 3600	0.00							
Loss Recoveries Transfers In: From Ceneral Fund From Debt Service Funds Interfund Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers In	3740 3610 3620 3630 3650 3660 3670 3690 3600 910	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers II Transfers	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds From Deht Service Funds Interfund From Patry Funds From Interprise Funds From Interprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Deht Service Funds To Capital Projects Funds	3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds Interfund From Lapital Projects Funds Interfund From Interprise Funds From Interprise Funds Total Transfers In Transfers In Transfers In To Debt Service Funds In Capital Projects Funds Interfund	3740 3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 920 930 950	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Transfers In Transfers Out: (Function 9700) To the General Fund To Capital Projects Funds To Capital Projects Funds To Permanent Funds	3740 3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 920 930 950 960	0.00							
Loss Recoveries Transfers In: From Central Fund From Debt Service Funds Interfund From Permanent Funds From Enterprise Funds From Enterprise Funds Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds	3740 3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 950 960 970	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Lapital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Lapital Projects Funds To Internal Service Funds	3740 3610 3620 3630 3650 3650 3660 3600 910 920 930 950 960 970 990								
Loss Recoveries Transfers In: From Central Fund From Detrives Funds From Capital Projects Funds Interfund From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Internal Service Funds	3740 3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920 930 950 950 960 970	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds Interfund From Lapital Projects Funds Interfund From Internal Service Funds Trom Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Totalsfers Out	3740 3610 3620 3630 3650 3650 3660 3600 910 920 930 950 960 970 990	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds Interfund From Lapital Projects Funds Interfund From Internal Service Funds Trom Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Capital Projects Funds Interfund To Permanent Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Totalsfers Out	3740 3610 3620 3630 3650 3650 3660 3600 910 920 930 950 960 970 990	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds From Deth Service Funds From Iterand Service Funds From Iterand Service Funds From Iterand Service Funds From Iterand Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Deth Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds TotaI Tonas Fers Out TotaI TotaI Tonas Fers Out Tota	3740 3610 3620 3630 3650 3660 3660 3690 3690 910 920 930 950 960 970 9700 9700 920 920 920 920 920 920 920 9	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Lapital Projects Funds Trom Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Lapital Projects Funds To Internal Service Sunds To Enterprise Funds To Internal Service Sunds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2012	3740 3610 3620 3630 3650 3660 3670 3690 910 920 920 930 950 950 960 970 990 9700	0.00							
Loss Recoveries Transfers In: From Central Fund From Detrives Funds From Capital Projects Funds Interfund From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Internal Service Funds	3740 3610 3620 3630 3650 3660 3660 3690 3690 910 920 930 950 960 970 9700 9700 920 920 920 920 920 920 920 9	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds From Deht Service Funds From Enterprise Funds From Internal Service Funds Total Transfers In Transfers In Total Transfers In To Deht Service Funds To Capital Projects Funds To Capital Projects Funds To Lapticate Funds To Latternite Funds Total Transfers Out Ctal Other Financing Sources (Uses) Net Change in Fund Balance	3740 3610 3620 3630 3650 3660 3660 3690 3690 910 920 930 950 960 970 9700 9700 920 920 920 920 920 920 920 9	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Teatrpins Funds Interfund From Interprise Funds Transfers In Transfers In Transfers In To Capital Projects Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Enterprise Funds Enterprise Funds Enterprise Enterprise Fund Balance Enterprise Enterprise Fund Balance Enterprise Enterprise Fund Balance Enterprise Fund Balance Fund	3740 3610 3620 3630 3650 3660 3670 3690 910 920 930 950 960 970 970 970 970 2800 2891	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds From Lapital Projects Funds Interfund From Permament Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Permament Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Totals For Out Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Nonspendable Fund Balance	3740 3610 3620 3630 3650 3660 3670 3690 910 920 930 950 960 970 990 9700 9700 9700 9200 920 920 920 930 920 930 920 930 930 920 930 920 930 920 930 920 930 930 930 930 930 930 930 93	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds From Debt Service Funds From Interfund From Interfund Interfunds From Interprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds TotaI Transfers Out Service Funds TotaI Transfers Out Service Funds Service	3740 3610 3620 3630 3650 3660 3660 3600 910 920 930 950 950 950 950 950 9700 9700 2800 2891 2210	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Internfund From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Lebt Service Funds To Lebt Service Funds To Lebt Service Funds To Internal Service Funds Total Orber Finance Service Funds Total Orber Finance Service Funds Service Fund Balance Restricted Fund Balance Restricted Fund Balance	3740 3610 3620 3630 3650 3660 3660 3600 910 920 930 950 960 970 970 970 970 970 970 920 920 920 930 920 930 920 920 920 920 920 920 920 92	0.00							

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued) For the Fiscal Yare Eded June 20, 2013

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

For the Fiscal Year Ended June 30, 2013									Fund 43
EXPENDITURES	Account	100	200	300	400	500	600	700	Totals
EAFENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000								0.0
Student Personnel Services	6100								0.0
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300								0.0
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
	7300								0.00
Facilities Acquisition and Construction	7410								
Fiscal Services									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
Capital Outlay:									
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									
Loans	3720								
Sales of Capital Assets	3730								
Sales of Capital Assets	3730								
Loss Recoveries	3730 3740								
Loss Recoveries Transfers In:	3740								
Loss Recoveries Transfers In: From General Fund	3740								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds	3740 3610 3620								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3740 3610 3620 3630								
Loss Recoveries Transfers In: From Central Fund From Debt Service Funds From Capital Projects Funds Interfund	3740 3610 3620 3630 3650								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3740 3610 3620 3630 3650 3660								
Loss Recoveries Transfers In: From Ceneral Fund From Debt Service Funds Interfund Interfund From Permanent Funds From Internal Service Funds	3740 3610 3620 3630 3650 3660 3670								
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Interprise Funds	3740 3610 3620 3630 3650 3660 3660 3670 3690								
Loss Recoveries Transfers In: From Capital Projects Funds From Capital Projects Funds Interfund From Remnanent Funds From Internal Service Funds Trom Internal Service Funds Total Transfers In	3740 3610 3620 3630 3650 3660 3670	0.00							
Loss Recoveries Transfers In: From Central Fund From Capital Projects Funds Interfund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Transfers In Transfers In Transfers Out: (Function 9700)	3740 3610 3620 3630 3650 3660 3660 3670 3690 3600	0.00							
Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers In Transfers In	3740 3610 3620 3630 3650 3660 3670 3690 3690 3600 910	0.00							
Loss Recoveries Transfers In: From Central Fund From Capital Projects Funds Interfund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Transfers In Transfers In Transfers Out: (Function 9700)	3740 3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920	0.00							
Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers In Transfers In	3740 3610 3620 3630 3650 3660 3670 3690 3690 3600 910	0.00							
Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In To the General Fund To Debt Service Funds	3740 3610 3620 3630 3650 3660 3670 3690 3690 3600 910 920	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds From Deht Service Funds Interfund From Internal Service Funds From Interprise Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Deht Service Funds To Capital Projects Funds	3740 3610 3620 3630 3650 3660 3670 3690 3690 3690 3600 910 920 930	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds From Capital Projects Funds Interfund From Enterprise Funds From Enterprise Funds Transfers In Transfers In Transfers In Transfers In To Deht Service Funds In Capital Projects Funds Interfund In Capital Projects Funds Interfund	3740 3610 3620 3630 3650 3660 3660 3670 3690 3600 910 910 920 930 950	0.00							
Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Enterprise Funds From Enterprise Funds Transfers In Transfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds	3740 3610 3620 3630 3650 3650 3650 3650 3660 3600 360								
Loss Recoveries Transfers In: From General Fund From Deth Service Funds From Largital Projects Funds Interfund From Interfunds From Interprise Funds From Interprise Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Deth Service Funds To Capital Projects Funds To Capital Projects Funds To Largital Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3740 3610 3620 3630 3650 3650 3660 3670 3690 3600 910 920 930 950 950 950 970 990								
Loss Recoveries Transfers In: From Capital Projects Funds From Capital Projects Funds Interfund From Internal Service Funds Total Transfers In Transfers In Transfers In To Capital Projects Funds Interfund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Internal Service Funds Tot Internal Service F	3740 3610 3620 3630 3650 3650 3660 3670 3690 3690 3690 910 920 930 920 930 950 960 970	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Total Service Funds Total Total Total Service Funds To	3740 3610 3620 3630 3650 3650 3660 3670 3690 3600 910 920 930 950 950 950 970 990	0.00							
Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Enterprise Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Internal Service Funds To Interprise Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3740 3610 3620 3630 3650 3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990 9700	0.00							
Loss Recoveries Transfers In: From General Fund From Deht Service Funds From Lapital Projects Funds Interfund From Iternal Service Funds From Iternal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Deht Service Funds To Deht Service Funds To Deht Service Funds To Lapital Projects Funds To Internal Service Funds To Leht Service Funds To Internal Service Funds To Hattan Service Funds To Internal Service Funds Total Other Financing Sources (Uses)	3740 3610 3620 3630 3650 3660 3670 3670 910 920 930 950 950 950 970 9700 9700 9700	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds From Lapital Projects Funds From Experise Funds Interfund From Enterprise Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Lapital Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Salance Fund	3740 3610 3620 3630 3650 3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990 9700	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds From Lapital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund Interfund To Deth Service Funds Interfund To Deth Service Funds Interfund To Dermanent Funds Interfund To Interprise Funds Total Transfers Out Total Transfers Out Total Transfers Out Total Balance Ending Fund Balance Ending Fund Balance: Ending Fund Bal	3740 3610 3620 3650 3650 3660 3670 3690 3690 3690 910 920 930 950 950 950 970 9700 9700 2891	0.00							
Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Deth Service Funds Interfund To Deth Service Funds To Capital Projects Funds Interfund To Permanent Funds To Enterprise Funds Total Transfers Out Total Totasfers Out Enterprise Funds Enterprise Funds Enterprise Funds Enterprise Funds Total Totasfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Enting Fund Balance Enting Fund Balance: Nonspendable Fund Balance	3740 3610 3620 3630 3650 3650 3660 3670 3690 910 920 930 930 950 950 970 970 9700 2800 2891 2710	0.00							
Loss Recoveries Transfers In: From Capital Projects Funds From Dehr Service Funds From Lengtrial Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Deht Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance	3740 3610 3620 3650 3660 3660 3670 3670 3670 910 920 920 930 950 950 950 960 970 9700 9700 2891 2210	0.00							
Los Recoveries Transfers In: From Capital Projects Funds From Detral Projects Funds From Internal Projects Funds Interfund From Enterplate Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Enterprise Funds Total Transfers Out Total Transfers Out Enterprise Funds Total Transfers Out Set Change in Fund Balance Ending Fund Balance Ending Fund Balance Committed Fund Balance Committed Fund Balance	3740 3610 3620 3650 3650 3660 3670 3690 3600 910 920 930 950 960 950 960 9700 9700 920 920 930 920 930 920 930 920 930 920 930 920 930 920 920 930 920 920 920 920 920 920 920 92	0.00							
Los Recoveries Transfers In: From Capital Projects Funds From Lapital Projects Funds Interfund From Internal Provice Funds From Interprise Funds Total Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Capital Projects Funds Interfund To Lapital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Customer Support Total Transfers Out Total Transfers Out Customer Support Customer Support Fund Salance Ending Fund Balance Assigned Fund Balance Assigned Fund Balance Assigned Fund Balance	3740 3610 3620 3650 3650 3660 3670 3690 3690 910 920 930 920 930 950 950 950 960 970 990 9700 2800 2891 2710 2710 2720 2730 2740	0.00							
Los Recoveries Transfers In: From Capital Projects Funds From Detral Projects Funds From Internal Projects Funds Interfund From Enterplate Funds From Internal Service Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Transfers Out Enterprise Funds Total Transfers Out Total Transfers Out Enterprise Funds Total Transfers Out Set Change in Fund Balance Ending Fund Balance Ending Fund Balance Committed Fund Balance Committed Fund Balance	3740 3610 3620 3650 3650 3660 3670 3690 3600 910 920 930 950 960 950 960 9700 9700 920 920 930 920 930 920 930 920 930 920 930 920 930 920 920 930 920 920 920 920 920 920 920 92	0.00							

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

Exhibit K-4 DOE Page 11 **Fund 433**

for the Fiscal Year Ended June 30, 2013				300					
	Account Number	100	200 Employee	Purchased	400 Energy	500 Materials	600 Capital	700	Totals
	vann0er	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
rrent:									
nstruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
apital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
otal Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
xcess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	2720								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	3720		-						
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans ales of Capital Assets	3730		-						
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ans les of Capital Assets ass Recoveries			- - - -						
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES ues of Capital Assets ues of Capital Assets ass Recoveries ansfers In:	3730 3740		-						
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	3730 3740 3610		-						
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans eles of Capital Assets oss Recoveries angfers In: From General Fund From Debt Service Funds	3730 3740 3610 3620		-						
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans iles of Capital Assets oas Recoveries anafers In: From General Fund From Debt Service Funds From Capital Projects Funds	3730 3740 3610 3620 3630		-						
OTHER FUNNCING SOURCES (USES) and CHANGES IN FUND BALANCES oans ales of Capital Assets ass Recoveries ransfers In: From General Fund From Debt Service Funds Interfund	3730 3740 3610 3620 3630 3650		-						
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans ales of Capital Assets sos Recoveries ransfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds	3730 3740 3610 3620 3630 3650 3660		-						
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	3730 3740 3610 3620 3630 3650 3660 3670		-						
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	3730 3740 3610 3620 3630 3650 3660 3670 3690								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	3730 3740 3610 3620 3630 3650 3660 3670	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans ales of Capital Assets ass Recoveries ransfers In: From Bernal Fund From Debt Service Funds From Debt Service Funds From Permanent Funds From Permanent Funds From Enterprise Funds Fransfers In runsfers Out: (Function 9700)	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans ales of Capital Assets ass Recoveries ransfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Tota General Fund	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans I ales of Capital Assets I oss Recoveries I rungfers In: I From General Fund I From Debt Service Funds I Interfund I From Permanent Funds I From Internal Service Funds I From Internal Service Funds I Total Transfers In I ransfers Out: (Function 9700) I To the General Fund I To Debt Service Funds I	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans aes of Capital Assets oass Recoveries aranfers In: From Derb Service Funds From Derb Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In aranfer Out: (Function 9700) To betk Service Funds To Derb Service Funds To Derb Service Funds	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Datas ales of Capital Assets ass Recoveries andfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Enterprise Funds From Enterprise Funds Total Transfers In ansfers Out: (Function 9700) To Lebt Service Funds To Debt Service Funds Interfund	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans ales of Capital Assets ales of Capital Assets ass Recoveries ransfers In: From Bernal Fund From Capital Projects Funds From Dett Service Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In ransfers Out: (Function 9700) To the General Fund To Capital Projects Funds Interfund To Capital Projects Funds Interfund	3730 3740 3610 3620 3630 3660 3670 3660 3660 910 920 930 950 960	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES cans ales of Capital Assets sos Recoveries iransfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In To General Fund To Deth Service Funds To Lagrader Jung To Deth Service Funds	3730 3740 3610 3620 3630 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES I oans I ales of Capital Assets I oas Recoveries I ransfers In: I From Cherial Projects Funds I From Chysical Projects Funds I From Chysical Projects Funds I From Internal Service Funds I From Internal Service Funds I Total Transfers In I To the General Fund I To Debt Service Funds I To Internal Service Funds I	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans ales of Capital Assets oas kecoveries ransfers In: From Capital Assets From Date Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In To Capital Projects Funds To Dethy Service Funds To Enterprise Funds	3730 3740 3610 3620 3630 3650 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00							
OTHER FUNANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans alses of Capital Assets alses of Capital Assets ass Recoveries <i>transfers In:</i> From Debt Service Funds From Dayla Projects Funds From Permanent Funds From Enterprise Funds Total Transfers In To Capital Projects Funds To Capital Projects Funds To Leneral Fund To Debt Service Funds Total Transfers In To Capital Projects Funds To Debt Service Funds To Leneral Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Leneral Fund To Debt Service Funds To Leneral Fund To Debt Service Funds To Leneral Funds To Debt Service Funds To Capital Projects Funds To To Capital Service Funds To Internefise Sout Toal Transfers Out Otal Other Financing Sources (Uses)	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans ales of Capital Assets ales of Capital Assets sos Recoveries ransfers In: From General Fund From Capital Projects Funds Interfund From Dermanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In ransfers Out: Interfund To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Lept Service Funds To Capital Projects Funds To Internal Service Funds To Lept Service Funds To Lapt Service Funds To Lapt Service Funds To Lapt Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Lapt Funds To Lapt Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Lapt Funds To Lapt Funds To Lapt Funds	3730 3740 3610 3620 3630 3650 3660 3670 3690 910 920 930 950 950 950 950 970 970	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES I Datas I ales of Capital Assets I oas Recoveries I aranfers In: I From General Fund I From Capital Projects Funds I From Capital Projects Funds I From Internal Service Funds I From Internal Service Funds I From Internal Service Funds I Total Transfers In I Total Transfers In I To Debt Service Funds I To Internal Service Funds I To Lotterstrafers Out I Otal Transfers Out I Otal Other Financing Sources (Uses) I et Change in Pound Balance I and Balance, July 1, 2012 I	3730 3740 3610 3620 3630 3630 3660 3660 3660 3660 910 920 930 950 950 960 9700 9700 2800	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES aans aals of Capital Assets aos skecoveries iransfers In: From Capital Assets From Debt Service Funds Interfund From Topicsts Funds From Internal Service Funds Total Transfers In Total Transfers In To General Fund To Debt Service Funds To To Enterprise Funds To Lattransfers Out Otal UTEr Financing Sources (Uses) (et Change in Fund Balance Ma Balance, July 1, 2012 djustments to Fund Balance	3730 3740 3610 3620 3630 3650 3660 3670 3690 910 920 930 950 950 950 950 970 970	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES coans ales of Capital Assets ass and ales of Capital Assets ass Recoveries ransfers In: From Capital Assets From Debt Service Funds From Debt Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out dal Other Financing Sources (Uses) et Change in Fund Balance and Balance, July 1, 2012 djustnents to Fund Balance:	3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 3660 3660 910 920 930 950 960 970 990 9700 2800 2891	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Dans des of Capital Assets sos Recoveries unifers In: From Derital Assets From General Fund From Deb Service Funds From Derital Projects Funds From Internal Service Funds From Energrise Funds From Energrise Funds Total Transfers In ansfers Out: (Function 9700) To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out data Other Financing Sources (Uses) et Change in Fund Balance miding Fund Balance: Mong Fund Balance:	3730 3740 3610 3620 3620 3630 3650 3650 3660 3670 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Dates of Capital Assets ass Recoveries anafers In: From General Fund From Capital Assets From Capital Projects Funds Interfund From Enterprise Funds From Internal Service Funds Total Transfers In anafers Out: (Function 9700) To bed Service Funds To Debt Service Funds To Internal Service Funds Total Transfers Out otal Other Financing Sources (Uses) et Change in Fund Balance	3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 2800 2891 2710 2720	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES cans als of Capital Assets cos Recoveries iransfers In: From Capital Assets From Debt Service Funds Interfund From Topital Projects Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In To Bernal Fund To Debt Service Funds To Debt Service Funds To Debt Service Funds To Laptersia Funds To Capital Projects Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out dial Otter Financing Sources (Uses) (et Change in Fund Balance Magnitude July 1, 2012 diug Balance, July 1, 2012 diug Balance, July 1, 2012 Ming Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3730 3740 3610 3620 3630 3650 3650 3660 3660 910 920 930 950 950 950 950 950 950 950 95	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans ales of Capital Assets coss Recoveries iransfers In: From Capital Assets From David Service Funds Interfund From Permanent Funds From Interpise Funds From Interpise Funds Total Transfers In To Debt Service Funds Total Transfers In To Capital Projects Funds To Debt Service Funds Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Capital Projects Funds To Enterpise Funds To Hander Funde Stance With Balance With Balance Nonspendable Fund Balance Committed Fund Balance Assigned Fund Balance	3730 3740 3610 3620 3630 3650 3650 3660 3670 3690 910 920 930 950 970 970 2800 2891 2710 2720 2730 2740	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans alse of Capital Assets oas Recoveries 'ransfers In: From Capital Assets From Capital Assets Interfund From Capital Pojects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In To Beth Service Funds To Beth Service Funds Total Transfers In To Beth Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds Total Transfers Out Wind Blance, UP, U, 2012 Ming Blance, UP, UP, 2014 Ming Blance, UP, UP, Blance Painty Fund Balance Restricted Fund Balance Committed Fund Balance	3730 3740 3610 3620 3630 3650 3650 3660 3660 910 920 930 950 950 950 950 950 950 950 95	0.00							

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)

For the Fiscal Year Ended June 30, 2013	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital	01	Totals
		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	101,560.00	23,579.48	86,485.09		3,770.76	700.00		216,095.33
Instructional Staff Training Services	6400	2,845.00	329.04	31,236.69					34,410.73
Instructional-Related Technology	6500	49,168.00	14,522.83						63,690.83
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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						7,500.00		7,500.00
Total Expenditures		153,573.00	38,431.35	117,721.78	0.00	3,770.76	8,200.00	0.00	321,696.89
Excess (Deficiency) of Revenues over Expenditures		100010.00	2010100		0.00	5,110,10	0,200.00	0.00	0.00
OTHER FINANCING SOURCES (USES)									0.00
and CHANGES IN FUND BALANCES									
oans	3720								
ales of Capital Assets	3730								
oss Recoveries	3740								
ransfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
ransfers Out: (Function 9700)									
To the 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							
otal Other Financing Sources (Uses)		0.00							
et Change in Fund Balance		0.00							
und Balance, July 1, 2012	2800	0.00							
djustments to Fund Balance	2800								
	2891								
nding Fund Balance:									
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							

DISTRICT SCHOOL BOARD OF MARTIN COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND C For the Fiscal Year Ended June 30, 2013									DOE Page 13 Fund 435
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000	33,868.26	5,385.62						39,253.88
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				1				0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:	5100								0.00
	7420								0.00
Facilities Acquisition and Construction	7420 9300								0.00
Other Capital Outlay	9300	22.010.21	5 205 (2			0.00			
Total Expenditures		33,868.26	5,385.62	0.00	0.00	0.00	0.00	0.00	39,253.88
Excess (Deficiency) of Revenues over Expenditures			1		1	1			0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
	920								
To Capital Projects Funds	950								
Interfund To Permanent Funds	950								
			-						
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		ļ						
Adjustments to Fund Balance	2891		Ļ						
Ending Fund Balance:									
Nonspendable Fund Balance	2710		ļ						
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
			ŧ						
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF MARTIN COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN	FUND BALA	NCE - SPECIAL REVENU	E FUNDS - MISCELLANE	OUS					Exhibit K-5 DOE Page 14
For the Fiscal Year Ended June 30, 2013 REVENUES	Account		Ţ						Fund 490
REVENUES	Number								
Federal Through State and Local:			t						
Federal Through Local	3280 3200	0.00	ł						
Total Federal Through State and Local Local:	3200	0.00	ł						
Interest on Investments	3431								
Gain on Sale of Investments	3432		4						
Net Increase (Decrease) in Fair Value of Investments Gifts, Grants, and Bequests	3433 3440		+						
Other Miscellaneous Local Sources	3440		+						
Total Local	3400	0.00	1						
Total Revenues	3000	0.00		r				r	
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
Current:	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000					503.03			503.03
Student Personnel Services	6100								0.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration School Administration	7200								0.00
Facilities Acquisition and Construction	7300								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 Administrative Technology Services	8100 8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay Total Expenditures	9300	0.00	0.00	0.00	0.00	503.03	0.00	0.00	0.00 503.03
Excess (Deficiency) of Revenues over Expenditures		0.00	0.00	0.00	0.00	505.05	0.00	0.00	(503.03)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loss Recoveries	3740		+						
Transfers In:			†						
From General Fund	3610		-						
From Debt Service Funds From Capital Projects Funds	3620 3630		+						
Interfund	3650		+						
From Permanent Funds	3660		1						
From Internal Service Funds	3670		+						
From Enterprise Funds Total Transfers In	3690 3600	0.00	ł						
Transfers Out: (Function 9700)	2000	0.00	t						
To General Fund	910		1						
To Debt Service Funds	920 930		ł						
To Capital Projects Funds Interfund	930		ł						
To Permanent Funds	960		1						
To Internal Service Funds	970		4						
To Enterprise Funds Total Transfers Out	990 9700	0.00	ł						
Total Other Financing Sources (Uses)	9700	0.00	†						
Net Change in Fund Balance		(503.03)	1						
Fund Balance, July 1, 2012	2800	72,241.81	4						
Adjustments to Fund Balance Ending Fund Balance:	2891		ł						
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	71,738.78	1						
Committed Fund Balance	2730		4						
Assigned Fund Balance	2740	1							
Unassigned Fund Balance	2750		T						

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

For the Fiscal Year Ended June 30, 2013		app. copt	0.111.	a .:		1911 - 1 - 1 - 1	01 B.L.	IDDID 1 01 1	DOE Page 1
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES		210	220	250	240	250	250	277	
Pederal:									
Miscellaneous Federal Direct Miscellaneous Federal Through State	3199 3299								0.00
State:	3277								
CO & DS Withheld for SBE/COBI Bonds	3322	1,419,622.84							1,419,622.84
SBE/COBI Bond Interest Racing Commission Funds	3326 3341	6,202.42							6,202.42
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,425,825.26	0.00	0.00	0.00	0.00	0.00	0.00	1,425,825.26
Local: District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions Payment in Lieu of Taxes	3421								0.00
Excess Fees	3422 3423								0.0
Interest on Investments	3431						952.00		952.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests Other Miscellaneous Local Sources	3440								0.00
Impact Fees	3495 3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	952.00	0.00	952.00
Total Revenues	3000	1,425,825.26	0.00	0.00	0.00	0.00	952.00	0.00	1,426,777.26
EXPENDITURES									
Debt Service (Function 9200) Redemption of Principal	710	915,000.00					1,170,000.00		2,085,000.00
Interest	720	527,870.35					1,552,820.39		2,080,690.74
Dues and Fees	730	13,664.64							13,664.64
Miscellaneous	790								0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures		1,456,534.99	0.00	0.00	0.00	0.00	2,722,820.39 (2,721,868.39)	0.00	4,179,355.38
OTHER FINANCING SOURCES (USES)		(30,709.73)	0.00	0.00	0.00	0.00	(2,/21,808.39)	0.00	(2,752,578.12
and CHANGES IN FUND BALANCE									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds Discount on Sale of Bonds (Function 9299)	3791 891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract Face Value of Refunding Bonds	3760 3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agrants (Function 9299)	3794 894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund From Capital Projects Funds	3610 3630						2,722,820.39		2,722,820.39
From Special Revenue Funds	3630						2,722,820.39		2,722,820.39
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds Total Transfers In	3690 3600	0.00	0.00	0.00	0.00	0.00	2,722,820.39	0.00	2,722,820.39
Transfers Out: (Function 9700)		0.00	0.00	0.00	0.00	0.00	2,122,620.39	0.00	
To General Fund	910								0.00
To Capital Projects Funds To Special Revenue Funds	930 940								0.00
Interfund	940								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.0
To Enterprise Funds	990								0.00
Total Transfers Out Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00	0.00 2,722,820.39	0.00	2,722,820.39
Net Change in Fund Balances		(30,709.73)	0.00	0.00	0.00	0.00	2,722,820.39 952.00	0.00	2,722,820.39
Fund Balances, July 1, 2012	2800	293,877.00	3.00	3.00	0.00	3.00	2,159.25	0.00	296,036.25
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710	0/01/07/07					2.111.25		0.00
Restricted Fund Balance Committed Fund Balance	2720 2730	263,167.27					3,111.25		266,278.52
Assigned Fund Balance	2730								0.00
Unassigned Fund Balance	2750								0.00

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

Exhibit K-7 DOE Page 16

For the Fiscal Year Ended June 30, 2013		1			1		1				1	DOE Page 16
REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15, F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						184,587.56					184,587.56
Interest on Undistributed CO&DS	3325						15,362.08					15,362.08
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program Act	3393											0.00
Effort Index Grants	3394											0.00
Smart Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397				94,689.00							94,689.00
Other Miscellaneous State Revenues	3399									29,950.13		29,950.13
Total State Sources	3300	0.00	0.00	0.00	94,689,00	0.00	199,949,64	0.00	0.00	29,950.13	0.00	324,588.77
Local:												
District Local Capital Improvement Tax	3413							26,034,115.07				26,034,115.07
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Excess rees Interest on Investments	3423						21.42	9,299.30		11.55		9,332.27
Gain on Sale of Investments	3431						21.42	9,299.30		11.33		9,332.27
Net Increase (Decrease) in Fair Value of Investments	3432							322,469.93		13,854.89		336,324.82
Gifts, Grants, and Bequests	3440							322,407.73		15,054.07		0.00
Other Miscellaneous Local Sources	3495							147,330.92				147.330.92
Impact Fees	3495							147,530.92		1,752,609.02		1,752,609.02
Total Local Sources	3490	0.00	0.00	0.00	0.00	0.00	21.42	26,513,215.22	0.00	1,766,475.46	0.00	28,279,712.10
Total Revenues	3400	0.00	0.00	0.00		0.00	199,971.06	26,513,215.22		1,796,425.59		28,604,300.87
EXPENDITURES	3000	0.00	0.00	0.00	94,089.00	0.00	199,971.00	20,313,213.22	0.00	1,790,423.39	0.00	28,004,300.87
Capital Outlay (Function 7400)												
Library Books	610	+										0.00
Audiovisual Materials	620							169.77				169.77
Buildings and Fixed Equipment	630						49,437.25	10,010,824.37				10,060,261.62
Furniture, Fixtures, and Equipment	640						36,917.51	5,137,726.39				5,174,643.90
Motor Vehicles (Including Buses)	650	+						211,952.31				211,952.31
Land	660											0.00
Improvements Other Than Buildings	670	+						2,383,063.01		129,163.00		2,512,226.01
Remodeling and Renovations	680				94,689.00			6,510,270.52				6,604,959.52
Computer Software	690							1,344,642.68				1,344,642.68
Debt Service (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						872.04					872.04
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00		0.00		25,598,649.05		129,163.00		25,909,727.85
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	112,744.26	914,566.17	0.00	1,667,262.59	0.00	2,694,573.02

DISTRICT SCHOOL BOARD OF MARTIN COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

For the Fiscal Year Ended June 30, 2013												DOE Page 17
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number		Special Act Bonds 320	Section 1011.14 & 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740							1,234,902.63				1,234,902.63
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610							240,491.00				240,491.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0	.00 0.00	240,491.00	0.00	0.00	0.00	240,491.00
Transfers Out: (Function 9700)												
To General Fund	910							(6,405,920.72)				(6,405,920.72)
To Debt Service Funds	920							(1,002,820.39)		(1,720,000.00)		(2,722,820.39)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0	.00 0.00	(7,408,741.11)	0.00	(1,720,000.00)	0.00	(9,128,741.11)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0	.00 0.00	(5,933,347.48)	0.00	(1,720,000.00)	0.00	(7,653,347.48)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0	.00 112,744.26	(5,018,781.31)	0.00	(52,737.41)	0.00	(4,958,774.46)
Fund Balances, July 1, 2012	2800						6,647.22	23,359,724.34		1,577,406.65		24,943,778.21
Adjustments to Fund Balances	2891							1,330,969.00				1,330,969.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						119,391.48	19,671,912.03		1,524,669.24		21,315,972.75
Committed Fund Balance	2730					-						0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0	.00 119,391.48	19,671,912.03	0.00	1,524,669.24	0.00	21,315,972.75

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Exhibit K-7

DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHOOL INTERNAL FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

June 30, 2013

June 30, 2013					Fund 891
ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	1,710,753.00	4,403,966.00	4,319,876.00	1,794,843.00
Investments	1160				0.00
Accounts Receivable, Net	1130	1,345.00	1,458.00	1,345.00	1,458.00
Interest Receivable on Investments	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141				0.00
Inventory	1150	64,253.00	71,514.00	73,443.00	62,324.00
Due From Other Agencies	1220				0.00
Total Assets		1,776,351.00	4,476,938.00	4,394,664.00	1,858,625.00
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	6,750.00	33,166.00	6,750.00	33,166.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290	1,769,604.00	4,443,772.00	4,387,917.00	1,825,459.00
Total Liabilities		1,776,354.00	4,476,938.00	4,394,667.00	1,858,625.00

DISTRICT SCHOOL BOARD OF MARTIN COUNTY SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2013								Fund 601
	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	460,903.00		460,903.00	185,196.00	194,671.00		
Bonds Payable								
SBE/COBI Bonds Payable	2321	10,580,000.00		10,580,000.00	915,000.00	935,000.00		
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	10,580,000.00	0.00	10,580,000.00	915,000.00	935,000.00	0.00	0.00
Liability for Compensated Absences	2330	13,864,437.00		13,864,437.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	34,360,000.00		34,360,000.00	1,170,000.00	1,215,000.00		
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	34,360,000.00	0.00	34,360,000.00	1,170,000.00	1,215,000.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Other Post-Employment Benefits Liability	2360	60,056,114.00		60,056,114.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Total Long-Term Liabilities		119,321,454.00	0.00	119,321,454.00	2,270,196.00	2,344,671.00	0.00	0.00

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

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Exhibit K-12 DOE Page 22 Fund 601

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

For the Fiscal Year Ended June 30, 2013	<u> </u>						DOE Page 23
CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740	0.00		20,564,881.00	20,564,881.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						0.00
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800	0.00		943,031.00	759,739.60	183,291.40	0.00
Excellent Teaching (3363)	90570						0.00
Florida Teachers Lead Program (FEFP Earmark)	97580	0.00		216,747.00	216,747.00		0.00
Instructional Materials (FEFP Earmark) [1]	90880	245,646.78		1,428,976.00	1,101,281.33	537,049.20	36,292.25
Library Media (FEFP Earmark) [1]	90881	16,155.25		85,566.00	78,166.55	23,358.40	196.30
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Safe Schools (FEFP Earmark) [2]	90803	0.00		402,015.00	402,015.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
School Recognition Funds (3361)	92040	41,892.23		1,376,338.00	1,364,755.57		53,474.66
Supplemental Academic Instruction (FEFP Earmark) [5]	91280	0.00		3,652,981.00	3,652,981.00		0.00
Teacher Recruitment and Retention	93460						0.00
Teacher Training	91290						0.00
Student Transportation (FEFP Earmark)	90830	0.00		3,851,566.00	3,851,566.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00		478,428.19	478,428.19		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	43,851.08		113,197.05	117,919.38		39,128.75

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

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Exhibit K-13

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

Exhibit K-14 DOE Page 24

Bes General Fund Special Revenue Output Special Revenue Fund Special Revenu	For the Fiscal Year Ended June 30, 2013						DOE Page 24
Nama Gas 411 7,066,16 5,282,09 () (1),289,05 Bonde Gas 421 2,294,57 2,687,97 () () 2,01,74,31 Bonting Gai 440 4,204,655.2 () () () 4,00,00,00 Total Gas 440 ()				Food Services	Federal Programs	Economic Stimulus Programs	Total
bindle dias 421 2.294.37 26.879.77 (mode) (mode) 29.174.31 Electricity 430 4.556.465.52 131.1071 (mode)	ENERGY EXPENDITURES:						
Bes General Fund Special Revenue Output Special Revenue Fund Special Revenu	Natural Gas	411	7,606.16	5,282.89			12,889.05
Heating Oni 440 440 440 440 440 440 440 440 440 440 440 440 440 440 440 440 440 440 440 165,362,25 165,322,39 0.000 0.00 448,81,86,46 TRANSPORTATION: Compresed Manal Gan 412 International Gan 100 0.000 0.000 0.000 Lapuefied Petroleum Gas 412 International Gan 100 1.052,02 0.000 0.000 Gandine 450 17,04,50 International Gan 100,02 1.052,02 0.000 0.000 Gandine 450 20,016,94 International Gan 0.000 1.056,57 0.00 0.001,030 Total Object 0.002,016,94 International Gan 0.000 0.004,640,02 0.000 0.004,640,02 0.000 0.000 0.000,000 0.000,000 0.000,000 0.000,000 0.000,000 0.000,000 0.000,000 0.000,000 0.000,000 0.000,000 0.000,000	Bottled Gas	421	2,294.57	26,879.77			29,174.34
Total Image: Congression (Congression (Cong	Electricity	430	4,506,465.52	133,169.73			4,639,635.25
ENERGY EXPENDITURES FOR STUDENT TRANSPORT LINON: 412	Heating Oil	440					0.00
TRANSPORTATION: Image: Mathematic Mat			4,516,366.25	165,332.39	0.00	0.00	4,681,698.64
Liquéfied Petroleum Gas 422 manuel de la constant de l					*		
Gaolanc 450 17,04,50 1,052,00 1,052,00 1,052,00 1,032,00 Diesel Fuel 460 925,052,41 400 34,55 020,016,94 Oil and Greace 540 20,016,94 10,00 10,000,019,94 000,016,94 Total 962,763,85 5 1,066,77 0,00 906,450,02 EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: General Fund 100 Special Revenue Other Federal Programs 420 Special Revenue Federal Economic Stimulus Programs 430 Capital Projects Funds 3XX Total Bases 651 211,952,31 211,952,31 EXPENDITURES FOR AUDIOVISUAL MATERIALS: Audiovisual Materials 621 0,00 Subscipient awards up to 525,000 311 0,00 Subscipient awards up to 525,000 312 0,000 Subscipient awards up to 525,000 312 0,000 Subscipient awards up to 525,000 391	Compressed Natural Gas	412					0.00
Diesel Fuel460925,052,413433435925,086,96Oil and Grease54020,016,94000,016,94Total2962,763,851,666,770,00964,450,27TotalSub- ObjectGeneral Fund 100Special Revenue Other Federal Programs 430Special Revenue Other 33XSpecial Revenue Other 33XTotalEXPENDITURES FOR SCHOOL BUSES ADD SCHOOL BUSES 	Liquefied Petroleum Gas	422					0.00
Oil and Grease54020.016.94addresscontrol (1.686.57)0.0020.016.94Total962,763.85962,763.85Special Revenue Foderal Economic Sfundus ProgramsCapital Projects Funds 3XXCapital Projects Funds ProjectsCapital Projects Funds ProjectsCapital Projects Funds ProjectsCapita	Gasoline	450	17,694.50		1,652.02		19,346.52
Total962,763.851,686.570.00964,450.42Sub-ObjectSub-ObjectGeneral Fund 100Special Revenue Other Fedal Programs 420Special Revenue Federal Economic Stimulus Programs 430Capital Projects Funds 3XXTotalEXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: Buses651211,952.31EXPENDITURES FOR AUDIOVISUAL MATERIALS: Audiovisual Materials6510.00Sub-Coject Row ObjectGeneral Fund 621Special Revenue Other Fod ServicesSpecial Revenue Other Federal Programs 430Special Revenue Other Federal Programs 430Special Revenue Federal 2000-0.00Sub-Coject Row Sub-Coject Row	Diesel Fuel	460	925,052.41		34.55		925,086.96
Sub- Object Sub- Object General Fund 100 Special Revenue Federal Federal Programs Special Revenue Federal Economic Stimulus 420 Capital Projects Funds 3XX EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: 651 211.952.31 211.952.31 Bases 651 201 211.952.31 211.952.31 EXPENDITURES FOR AUDIOVISUAL MATERIALS: Audiovisual Materials 621 000 201.952.31 201.952.31 Sub- Object 100 Special Revenue Federal Food Services 410 Special Revenue Pederal Federal Programs 420 Special Revenue Federal Economic Stimulus Food Services 410 Special Revenue Other Federal Programs 430 Special Revenue Federal Economic Stimulus Food Services 410 Special Revenue Federal Economic Stimulus Food Services 410 Special Revenue Other Federal Programs 430 Special Revenue Federal Economic Stimulus Food Services 410 Special Revenue Food Services 410 Special Revenue Food Services 410 Special Revenue Contex Special Revenue Food Services 410 Special Revenue Food	Oil and Grease	540	20,016.94				20,016.94
Sub- ObjectGeneral Fund 100Special Revenue Other Federal ProgramsContomic Stimulus Programs 430Capital Projects Funds 3XXTotalEXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:651211,952.31211,952.31Buses651211,952.31211,952.31211,952.31EXPENDITURES FOR AUDIOVISUAL MATERIALS: Audiovisual Materials0.00Control5010.00Sub- Object0.00Sub- Sub-	Total		962,763.85		1,686.57	0.00	964,450.42
Sub- ObjectGeneral Fund 100Special Revenue Other Federal ProgramsContomic Stimulus Programs 430Capital Projects Funds 3XXTotalEXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:651211,952.31211,952.31Buses651211,952.31211,952.31211,952.31EXPENDITURES FOR AUDIOVISUAL MATERIALS: Audiovisual Materials0.00Control5010.00Sub- Object0.00Sub- Sub-	·	I			Special Revenue Federal		
AND SCHOOL BUS REPLACEMENTS: Buses651Image: Section of the				Federal Programs	Economic Stimulus Programs		Total
EXPENDITURES FOR AUDIOVISUAL MATERIALS: Audiovisual Materials621Image: Construct of the systemSpecial Revenue of the systemSpeci							
Andiovisual Materials621Image: Constraint of the second sec	Buses	651				211,952.31	211,952.31
Sub- Object Sub- Object Special Revenue 100 Special Revenue Food Services 410 Special Revenue Other Federal Programs 420 Special Revenue Other Ederal Programs 430 Special Revenue Programs 430 Total SUBAWARDS FOR INDIRECT COST RATE: 100 410 420 430 Total Subrecipient awards up to \$25,000 311 100 100 0.00 Subrecipient awards up to \$25,000 312 100 100 0.00 Subrecipient awards up to \$25,000 391 100 100 0.00 Subrecipient awards greater than \$25,000 392 100 100 0.00 Subrecipient awards greater than \$25,000 392 100 100 0.00 Subrecipient awards greater than \$25,000 392 100 100 0.00 Subrecipient awards greater than \$25,000 392 100 100 0.00 Subrecipient awards greater than \$25,000 392 100 100 0.00 Subrecipient awards greater than \$25,000 392 100 100 0.00 Subrecipient awards greater than \$25,000 392 100 100 0.00 Food Services 410 410 100 0.00 Subrecipient awards greater than \$25,000 392 100 100 </td <td>EXPENDITURES FOR AUDIOVISUAL MATERIALS:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	EXPENDITURES FOR AUDIOVISUAL MATERIALS:						
Sub- Sub- CodeSub- ControlSub- 	Audiovisual Materials	621					0.00
Object100410420430TotalSUBAWARDS FOR INDIRECT COST RATE: Subrecipient awards up to \$25,000311Image: Control of the second sec		Sub	Concerd Fund			Economic Stimulus	
Subrecipient awards up to \$25,000311IncomeIncome0.00Subrecipient awards greater than \$25,000391IncomeIncomeIncome0.00Subrecipient awards greater than \$25,000392IncomeIncomeIncome0.00Subrecipient awards greater than \$25,000392IncomeIncome0.00Subrecipient awards greater than \$25,000392IncomeIncome0.00Subrecipient awards greater than \$25,000392IncomeIncome0.00Subrecipient awards greater than \$25,000Subrecipient awards greater than \$25,000Subrecipient awards greater than \$25,000IncomeIncomeSubrecipient awards greater than \$25,000Subrecipient awards greater than \$25,000Subrecipient awards greater than \$25,000IncomeIncomeSubrecipient awards greater than \$25,000Subrecipient awards greater than \$25,000Subrecipient awards greater than \$25,000IncomeIncomeSubrecipient awards greater than \$25,000Subrecipient awards greater than \$25,000Subrecipient awards greater than \$25,000IncomeIncomeFood SERVICE SUPPLIES SUBOBJECTSubrecipient awards greater than \$25,000Subrecipient awards greater than \$25,000IncomeIncomeSupplies510402,372,43IncomeIncomeIncomeIncomeFood5702,597,564.70IncomeIncomeIncomeIncomeSupplies500SuppliesSuppliesIncomeIncomeIncomeSupplies500SuppliesSupplies							Total
Subrecipient awards greater than \$25,000312Image: Constraint of the sector of th	SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000391IntervalInte	Subrecipient awards up to \$25,000	311					0.00
Subrecipient awards greater than \$25,000392Image: Constraint of the second secon	Subrecipient awards greater than \$25,000	312					0.00
Sub- Object Special Revenue Food Services 410 FOOD SERVICE SUPPLIES SUBOBJECT 410 Supplies 510 402,372.43 Food 570 2,597,564.70	Subrecipient awards up to \$25,000	391					0.00
Sub- Object Food Services 0410 FOOD SERVICE SUPPLIES SUBOBJECT 402,372,43 Supplies 510 402,372,43 Food 570 2,597,564.70	Subrecipient awards greater than \$25,000	392					0.00
Object 410 FOOD SERVICE SUPPLIES SUBOBJECT 402,372,43 Supplies 510 402,372,43 Food 570 2,597,564.70			Special Revenue				
FOOD SERVICE SUBOBJECT 510 402,372.43 Supplies 570 2,597,564.70							
Supplies 510 402,372.43 Food 570 2,597,564.70	FOOD SERVICE SUPPLIES SUBOBJECT	Object	410				
Food 570 2,597,564.70		510	402.372.43				
	Commodities	580	526,801.63				

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

Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
120	35,529,292.16	153,537.97	33,868.26	35,716,698.39
140				0.00
750	950,256.47	6,061.85		956,318.32
	36,479,548.63	159,599.82	33,868.26	36,673,016.71
120	4,391,260.83	18,976.60		4,410,237.43
140				0.00
750	117,447.43	749.22		118,196.65
	4,508,708.26	19,725.82	0.00	4,528,434.08
120	9,389,906.28			9,389,906.28
140				0.00
750	219,991.53	21,234.78		241,226.31
	9,609,897.81	21,234.78	0.00	9,631,132.59
120	1,869,258.02			1,869,258.02
140				0.00
750	13,832.44	445.12		14,277.56
	1,883,090.46	445.12	0.00	1,883,535.58
	52,481,245.16	201,005.54	33,868.26	52,716,118.96
Sub- Object	General Fund	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
	Object 120 140 750 120 140 750 120 140 750 120 140 750 120 140 750 120 140 750 120 140 750	Object 100 120 35,529,292.16 140	Sub- Object General Fund 100 Federal Programs 420 120 35,529,292.16 153,537.97 140 - - 750 950,256.47 6,061.85 36,479,548.63 159,599.82 120 4,391,260.83 18,976.60 140 - - 750 117,447.43 749.22 120 4,391,260.83 18,976.60 140 - - 750 117,447.43 749.22 120 9,389,906.28 - 140 - - 750 219,991.53 21,234.78 120 1,869,258.02 - 140 - - 750 13,832.44 445.12 140 - - 750 13,832.44 445.12 140 - - 750 13,832.44 445.12 140 - - 750 13,832.44 201,005.54	Sub- Object General Fund 100 Special Revenue Other Federal Programs 420 Economic Stimulus Programs 430 120 35,529,292.16 153,537.97 33,868.26 140

1,045,447.16

520

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Textbooks (Function 5000)

1,045,447.16

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

For the Fiscal Year Ended June 30, 2013								DOE Page 2
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
Instruction:								
Basic Instruction	5100				183,291.40	537,049.20	23,358.40	743,699.00
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
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	183,291.40	537,049.20	23,358.40	743,699.00
Charter School Distributions - Object 390	Object							
	Number	Amount						
(Distributions to charter schools are used in federal reporting)	Number							
Expenditures: General Fund	390	2 201 720 04						
		2,201,730.84						
Food Service Special Revenue Fund Other Federal Programs Special Revenue Fund	390 390							
Federal Economic Stimulus Special Revenue Funds	390							
Total Charter School Distributions		2,201,730.84						
LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount						
Expenditures:								
General Fund	5900	312,858.35						
Other Federal Programs Special Revenue Fund	5900	1.146.753.94						
Federal Economic Stimulus Special Revenue Funds	5900							
Total:	5900	1,459,612.29						
MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)		Unexpended July 1, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013			
		-						
Earnings, Expenditures, and Carryforward Amounts: Expenditure Program or Activity:		0.00	892,498.25	892,498.25	0.00			
Expenditure Program or Activity: Exceptional Student Education								
School Nurses and Health Care Services				12,613.28				
				12,015.28				
Occupational Therapy, Physical Therapy, and Other Therapy Services ESE Professional and Technical Services				115,840.97				
Gifted Student Education								
Staff Training and Curriculum Development								
Medicaid Administration and Billing Services	764,038.00							
Student Services				704,038.00				
Consultants								
Other								
				000 400 05				
Total Expenditures				892,498.25				

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Exhibit K-14 DOE Page 26

DISTRICT SCHOOL BOARD OF MARTIN COUNTY

VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM									DOE Page 27
For the Fiscal Year Ended June 30, 2013									ntal Schedule - Fund 100
VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND 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:						and suffries			
Prekindergarten Instruction	5500	446,805.69	181,890.93	1,268.43		4,596.58		5,941.94	640,503.57
Student Personnel Services	6100	21,708.07	10,510.09	3,612.52					35,830.68
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	80,475.15	24,202.41						104,677.56
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			3,193.46					3,193.46
Operation of Plant	7900			482.41		2,582.33			3,064.74
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	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		548,988.91	216,603.43	8,556.82	0.00	7,178.91	0.00	5,941.94	787,270.01

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