FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY For the Fiscal Year Ended June 30, 2014

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2014, 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 8, 2014.

District Superintendent's Signature

8 Sep. 2014

Management's Discussion and Analysis 2013 – 2014

The Management of the District School Board of Lafayette County, Florida, has prepared the following discussion and analysis 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 found on pages 2 of 58.

Financial Highlights

- The assets of the District exceeded its liabilities at the close of the 2013-2014 fiscal year by \$10,933,406.
- The District's total net assets decreased by \$484,297. This change was attributable to the decrease in net assets of governmental activities.
- As of the close of the current fiscal year, the District's governmental funds reported combined fund balances of \$1,247,352, an increase of \$150,243 in comparison with the prior year.
- During the 2013-2014 fiscal year, General Fund revenues exceeded expenditures by \$56,846. During the 2012-2013 fiscal year, General Fund expenditures exceeded revenues by \$431,134.

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 basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information about the change in the District's net

assets, the results of operations, during the fiscal year. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The government-wide statements present the District's activities in three categories:

Governmental activities – This represents most of the District's services including its educational programs: basic, vocational, 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.

Business-type activities – The Lafayette School District does not have business-type activities.

Component units – The Lafayette School District does not have any component units which meet the criteria for inclusion as provided by generally accepted accounting principles.

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 while others are created by legal agreements, such as bond covenants. Fund financial statements provide more 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:

Governmental Funds - 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 utilize a 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. Consequently, 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 the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds 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, Special Revenue (other) fund, ARRA Economic Stimulus fund and one (1) Capital Projects Funds - Local Capital Improvement Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The District adopts an annual appropriated budget for its governmental fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Fiduciary Funds – 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 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.

Notes to the Financial Statements. The notes provide additional information that is essential to full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceed liabilities by \$10,933,406 at the close of the 2013-2014 fiscal year.

By far the largest portion of the District's net assets reflects its investment in capital assets (e.g., land, buildings, furniture, and equipment); less any related debt still outstanding. The District uses these capital assets to provide services to the students of Lafayette County, Florida; consequently, these assets are not available for future spending. Although the District's investment in 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 these liabilities.

District School Board of Lafayette County, Florida's Net Assets

	Governmental Activities		Business-Type Activities				Total					
	30-Ju	n-13		30-Jun <u>-14</u>	3	0-Jun-13	30-	Jun-14		30-Jun-13		30-Jun-14
Current and Other Assets Capital Assets	,-	39,903 02,783	\$	1,321,732 11,535, <u>031</u>	\$	•	\$:	\$	1,239,903 12,102,783	\$	1,321,732 11,535,031
Total Assets	13,3	42,686		12,856,763	_	-		-		13,342,686	_	12,856,763
Long-Term Liabilities Other Liabilities		95,341 09,232		1,848,977 74,380		_		-		1,695,341 209,232		1,848,977
Total Liabilities	1,9	04,573		1,923,357		-		-		1,904,573	_	1,923,357
Net Assets: Invested in Capital Assets Net of Related Debt		09,880		11.327.587						11,809,880		11,327,587
Restricted		57.980		658,661					_	657,980	_	658,661
Unrestricted		29,747 <u>)</u>	_	(1,052,842)				_ :	=	(1,029,747)		(1,052,842)
Total Net Assets	\$ 11,4	38,113	\$	10,933,406	\$		\$		\$	11,438,113	\$	10,933,406

The restricted portion of the District's net assets represents resources that are subject to external restrictions on how they may be used.

The key elements of the changes in the District's net assets for the fiscal years ended June 30, 2014 and June 30, 2013, are as follows:

	Activities		Activities		
	30-Jun-13	30-Jun-14	30-Jun-13 30-Jun-14	30-Jun-13	30-Jun-14
Revenues:					
Program Revenues					
Charge for Services	\$ 75,492	\$ 75,549		\$ 75,492	\$ 75,549
Operating Grants and Contributions	390,115	382,292		390,115	382,292
Capital Grants and Contributions	38,683	40,057		38,683	40,057
General Revenues:					
Property Taxes-Operational	1,586,064	1,504,457		1,586,064	1,504,457
Property Taxes-Capital Projects	379,870	378,142		379,870	378,142
Grants and Contributions Not	7,066,056	7,951,748		7,066,056	7,951,748
Restricted to Specific Programs	-11				
Miscellaneous	79,232	87,568		79,232	87,568
Other Financing Sources	-	•		-	•
Unrestricted Interest Earnings	2,301	2,001		2,301	2,001
Dillocalisted Anti-out Estimage		2,001		_,	
Total Revenues	9,617,813	10,421,814		9,617,813	10,421,814
Expenses:					
Instruction	5,000,352	5,244,378		5,000,352	5,244,378
Pupil Personnel Services	514,399	440,232		514,399	440,232
Instructional Media Services	121,056	129,731		121,056	129,731
Instruction and Curriculum Development	376,577	277,425		376,577	277,425
Instructional Staff Training Services	231,085	192,144		231,085	192,144
Instruction Related Technology	201,518	258,953		201,518	258,953
Board of Education	227,310	270,485		227,310	270,485
General Administration	245,439	296,467		245,439	296,467
School Administration	452,892	610,654		452,892	610,654
Facilities Acquisition & Construction	19,880	106,857		19,880	106,857
Fiscal Services	259,900	243,517		259,900	243,517
Food Services	488,542	446,571		488.542	446,571
Central Services	2,168	2,348		2,168	2,348
Pupil Transportation Services	635,977	647,943		635,977	647,943
Operation of Plant	587,075	596,978		587,076	596,978
Maintenance of Plant	325,738	311,502		325,738	311,502
Administrative Related Technology	193,541	172,978		193,541	172,978
Community Services	100,071	1,2,510		-	
Interest on Long-Term Debt	10,097	13,117		10,097	13,117
Depreciation - Unallocated	516,691	664,241		516,691	664,241
Depressation - Onemotates					
Total Expenses	10,410,237	10,926,521		10,410,237_	10,926,521
Increase in Net Assets					
Before Transfers	(792,424)	(504,707)		(792,424)	(504,707)
Transfers					
Increase in Net Assets	(792,424)	(504,707)		(792,424)	(504,707)
Net Assets, Beginning	12,230,537_	11,438,113		12,230,537	11,438,113
Adjustment to Fund Balance					
Net Assets, Ending	\$ 11,438,113	\$ 10,933,406		\$ 11,438,113	\$ 10,933,406

The largest revenue source is the State of Florida (67.60 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data, and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base.

Financial Analysis of the DISTRICT'S Funds

Governmental Funds

The focus of the District's governmental funds is to provide information on nearterm inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year.

As of the end of the 2013-2014 fiscal year, the District's governmental funds report combined ending fund balances of \$1,247,352, an increase of \$150,243 in comparison with the 2012-2013 fiscal year. Approximately 34 percent of this total amount or \$429,129 constitutes unreserved fund balances, which are available for spending at the District's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending. 1) Nonspendable-Inventory \$11,952 & Fund B Investments \$2,295; 2)Restricted for State Required Carry-over \$59,914: 3)Restricted for Debt Svc.\$3,622; 4)Restricted for Capital Projects \$458,721; 5)Restricted for Claims for Self-Insurance \$11,317 6)Restricted for Food Service \$10,458; 7) Restricted for Adult Ed \$49,827 8) Restricted for Other Purposes \$61,883 9)Assigned for District Categoricals \$48,234; 10)Assigned for Other Purposes \$100,000.

Major Governmental Funds

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance is \$429,129, while the total fund balance is \$771,631. As a measure of the General Fund's liquidity, it may be useful to compare both assigned & unassigned fund balances to General fund total revenues. The total assigned & unassigned fund balance is approximately 6.7 percent of the total General fund revenues, while total fund balance represents approximately 8.9 percent of total General fund revenues. The fund balance of the District's General Fund increased by \$193,315 during the current year.

Special Revenue – Other Fund has a zero fund balance at the end of the current fiscal year. Because revenue is recognized to the extent that eligible expenditures have been incurred, this fund does not generally accumulate a fund balance. This fund accounted for \$719,689 in revenue & expenditures each for the 2013-14 fiscal year. This represents a decrease of \$129,705 from the previous year due to a decrease in federal funding through the Florida Department of Education.

ARRA Economic Stimulus Fund also has a zero fund balance at the end of the 2013-2014 fiscal year. Because revenue is recognized to the extent that eligible expenditures have been incurred, this fund also does not generally accumulate a fund balance. Revenues and expenditures were \$167,146 for the 2013-2014 fiscal year an increase of \$136,809 from 2012-13 because of receiving more Race to the Top funds.

The Capital Projects –Local Capital Improvement Fund has a fund balance of \$366,392, all of which is restricted for the acquisition, construction and maintenance of capital assets. The District made a payment through a lease-purchase installment agreement for school buses, completed the Kindergarten Reroof project and purchased equipment.

General Fund Budgetary Highlights

During the 2013-14 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in revenue from the original budget to the final budget due to an increase in FTE, technology grants and higher than expected local source revenues. At the same time, final appropriations are more than the original budgeted amounts due to salary increases, technology grants, term pay and additional instructional personnel.

Actual revenues are \$34,409 more than the final budgeted amounts while actual expenditures are \$283,826 less than final budget amounts. The decrease in expenditures was primarily due to continued cost containment measures implemented by the District. The actual ending fund balance exceeded the estimated fund balance contained in the final amended budget by \$317,298.

Capital Assets and Long-Term Debt

Capital Assets. The District's investment in capital assets for the governmental activities as of June 30, 2014, amounted to \$11,535,031 (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixture and equipment; motor vehicles; audio-visual materials, computer software, and construction in progress. Equipment & computer equipment was purchased during the year along with the removal of surplus capital assets during the year. The District completed a Kindergarten Reroof project.

District School Board of Lafayette County, Florida's Capital Assets (net of depreciation)

		ental es		
		June 30, 2013		June 30, 2014
Land		\$ 251,839	\$	251,839
Land Improvements		97,782		0
Improvements Other Than Buildings		230,899		209,459
Buildings and Fixed Equipment		10,739,233		10,423,717
Furniture, Fixtures, and Equipment		305,937		283,997
Motor Vehicles		414,457		360,115
Construction in Progress		47,253		0
Audio-Visual Materials Computer Software		0		0
·	_	15,383		5,904
Total	\$	12,102,783	\$_	11,535,031

Additional information on the District's capital assets can be found in Note 4 to the financial statements.

Long-Term Debt. At June 30, 2014, the District had total bonded debt outstanding of \$140,000.00. The bonds are backed by the full faith and credit of the State of Florida. The District had an outstanding obligation for an installment purchase agreement totaling \$67,444. Additional information on the District's long-term debt can be found in Notes 5 through 6 to the financial statements.

Other Matters of Significance

The District received a Salary Increase allocation from the state for the 2013-14 fiscal year. The funds will be reoccurring for the 2014-15 fiscal year. In an environment of uncertain State and Revenue resources, the District will continue to closely monitor its financial condition.

Requests for Information

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department, Lafayette County School Board, 363 NE Crawford Street, Mayo, Florida 32066-9248.

			Primary Government			Component Units	
	Account	Governmental	Butiness-type		Major Component Unit	Major Compenent Unit	Total Noomajor
SSETS	Number	Activities	Activities	Totaž	Name	Name	Compensat Units
iarrent Assais	1118	1151 062 64		1,151,083_54	0.00	0.00	0
Cash and Cash Equivalents lovestments	1110	1,151,08 <u>3.54</u>) 5,917.15		5,917.15	0.00	0.00	0
Taxes Receivable, Net	1120	3,717.13		0.00	0.00	00.0	0
Accounts Receivable, Net	1130			0.00	0.00	0.00	0
Interest Receivable on Investments	1170			0.00	0.00	0.00	
Due from Reinsurer	IIBD	25.000.60		25,000.60 100,000.00	0.00	00.0	0
Deposits Receivable Due From Other Agencies	1210	100.000.00 27,778.95		27,778.95	0.00	0.00	
Internal Balances	1220	21,7,16.23		0.00	0.00	00.0	
Inventory	1150	11.952.27		11,952.27	0.00	0.00	£
Prepaid Items	1230			0.00	0.00	0.00	
Total Current Assets	\Box	1,321,732.51	0.00	1,321,732.51	0.00	0.00	0
oncurrent Assets:	I			0.00	0.00	0.00	ē
Cash with Fiscal/Service Agents	1114			0.00	0.00	0.00	£
Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds	1420			D.00	0.00	0.00	
Prepaid Insurance Costs	1430			0.00	9.00	0.00	- (
lavestments	1460			0.00	0.00	0.00	
Total Neucurrent Assets	_	0.00	0.00	0.00	0.00	9.00	
opital Assets:	1310	251,838.93		251,838.93	0.00	0.00	
Land Improvements - Nondepreciable	1315	21,838.93		0.00	0.00	0.00	
Construction to Progress	1360			0.00	0.00	0,00	
Improvements Other Than Buildings	1320	902,365.21		902,365.21	0.00	0.00	
Less Accumulated Depreciation	1329	(692,905 <u>.79)</u>		(692,905,79)	0.00	0.00	
Buildings and Fixed Equipment	1330	19,055,937.24		19,055,932.24	0.00	0.00	
Less Accumulated Depreciation	1339	(8,632,215,56)		(B,632,215.56)	0.00	0.00	
Furniture, Fixtures and Equipment	1340	(882,279.70)		1,166,277,09 (882,279.70)	00.0 00.0	0.00	
Less Accumulated Depreciation Motor Vehicles	1349	1,170,372,71		1,170,372.71	0.00	0.00	
Less Accumulated Depreciation	1359	(810,257.69)		(810.257.69)	0.00	0.00	
Property Under Capital Lease	1370_			0.00	U.00	0.00	
Less Accumulated Depreciation	1379			0.00	0.00	0.00	
Audiovirual Materials	1381			0.00	0.00	00.0	
Less Accumulated Depreciation	1388	107.228.22		107,228,22	0.00	0.00	
Computer Software Less Accumulated Amortization	1382 1389	(101,324.44)		(101,324.44)	0.00	0.00	
Other Capital Assets, Net of Depreciation	1307	11,283,192.29	0.00	11,283,192.29	0.00	0.00	
Total Capital Assets		11,535.031.22	0.00	11,535,031,22	0.00	0.00	
otal Assets		12,256,763.73	0.00	12.856.763.73	0.00	0.00	
EFERRED OUTFLOWS OF RESOURCES							_
commutated Decrease in Fair Value of Hodging Derivatives	1910		_	00.0	00.0 00.0	9.00	
et Currying Amount of Debt Refunding	1920	0.00	0,00	0.00	0.00	9.00	
IABILITIES	+	0.00	0,00	0.00	0.00	0.33	
urrent Liabilities;							
Accrued Salaries and Benefits	2110	50,373.93		50,373,93	0.00	0.00	(
Payroll Deductions and Withholdings	2170	10,142,50		10,142.50	0.00	0.00	
Accounts Payable	2120	-		0.00	00.0	0.00	
Cash Overdraft	2125			0.00	0.00	0.00	
Judgments Payable Construction Contracts Payable	2130 2140	 		0.00	0.00	00.0	
Construction Contracts Payable - Retained Percentage	2150			0.00	0.00	0.00	
Sales Tax Payable	2260			0.00	D.00	0.00	
Due to Flacal Agent	2240			0.00	0.00	0.00	
Accrued Interest Payable	2210			0.00	0.00	0.00	(
Deposits Payable	2220 2230	180.00		0.00 ·	0.00	0.00	
Due to Other Agencies Current Notes Payable	2250	100.00		0.00	0.00	0.00	
Advanced Revenues	2410			0.00	0.00	0.00	
Estimated Unpaid Claims - Self-Insurance Program	2271	13,684.00		13,684.00	0.00	0.00	(
Estimated Liability for Claims Adjustment	2272			0.00	0.00	D.00	(
Estimated Liability for Arbitrage Rebate	2280		2.20	74,380.43	0.00	0.00	{
Total Current Liabilities ong-Term Liabilities	1-	74,380,43	0.00	74,380.43	0.00 9	0.00	
Portion Due Within One Year;							
Notes Payable	2310			0.00	0.00	0.00	
Obligations Under Capital Leases	2315			0.00	0.00	0.00	C
Bonds Payable	2320	20.000.00		20,000.00	0.00_	0.00	
Liability for Compensated Absences	2330	42,199.10		42,199.10 57,442.95	0.00	9.00	
Lease-Purchase Agreements Payable	2340	67,443 <u>9</u> 5		67,443.95 0.00	0.00 0.00	0.00 °	
Estimated Liability for Long-Term Claims Other Post-Employment Benefits Liability	2350 2360			0.00	0.00	0.00	
Estimated PECO Advance Payable	2370	-		0.00	0.00	0.00	(
Other Long-Term Liabilities	2380			0.00	0.00	0.00	
Denvative Instrument	2390			0.00	0.00	0.00	
Estimated Liability for Arbitrage Rebate	Z28D			0.00	0.00	00.0	
Due Within One Year	+	129,643.05	0.00	129,643.05	0.00	0.00	
Fortion Due After One Tear: Notes Payable	2310			0.00	0.00	0.00	
Obligations Under Capital Leases	2315			0.00	0.00	0.00	(
Bonds Payable	2320	120,000.00		120,000.00	D.00	0.00	(
Liability for Compensated Absences	2330	650,933.96		650,933.96	0.00	0.00	(
Lease-Purchase Agreements Payable	2340	948,400.00		948,400.00	0.00	0.00	
Estimated Liability for Long-Turn Claims	_ 2350 _ 2360			0.00	0.00 00.0	0.00	
Other Fost-Employment Benefits Liability Estimated PECO Advance Psyable	2370	-	-	0.00	0.00	0.00	
	2380			0.00	0.00	0.00	
	2390			0.00	0.00	0.00	
Other Long-Term Liabilities Derivative instrument				0.00	0.00	0.00	
Other Long-Term Liabilities Derivative Instrument Entimated Liability for Arbitrage Rebate	2280		0,00	1,719,333.96	0.00	0.00	
Other Long-Term Liabilities Derivative Instrumed Estimated Liability for Arbitrage Rebate Due in More than One Year		1,719,333.96		1,848,977.01	06,00	0.00	
Other Long-Term Liabilities Derivative Instrument Entimated Liability for Arbitrage Rebate Due In Mote than One Year Total Long-Term Liabilities		1,848,977.01	0.00	1.033.345.41			
Other Long-Term Liabilities Derivative Instrument Erimanet Liability for Arbitra ge Rebate Due in More than One Year Total Long-Term Liabilities oest Labilities		1,719,333,96 . 1,848,977.01 1,923,357.44		1,923,357.44	0.00	D.00	
Other Long-Term Liabilities Derivative Instrument Erimated Liability for Arbitrage Rebate Due in More than One Year Total Lang-Term Liabilities orat Liabilities EFERRED INFLOWS OF RESOURCES	2280	1,848,977.01	0.00				
Other Long-Term Liabilities Derivative Instrument Erimated Liability for Arbitra ge Rebate Due in More than One Year Telal Long-Term Liabilities other Liabilities EFERRED INTLOWS OF RESOURCES communicated in Fair Value of Hedging Derivatives	2510	1,848,977.01	0.00	0.00	9,00	0.00 0.00	
Other Long-Term Liabilities Derivative Instrument Erimanted Liability for Arbitra ge Richate Due In More than One Year Total Long-Term Liabilities setal Liabilities FEFERED INFLOWS OF RESOURCES communicated Increase in Fair Value of Hedging Derivatives effect Net Carrying Amount of Deek Refunding	2280	1,848,977.01	0.00 0.00			0.00 0.00 0.00	
Other Long-Term Liabilities Derivative Instrumed Estimated Liability for Arbitrage Rebate Due in More than One Year	2510 2620	1,848,977.01	0.00	0.0 0	0,0 <u>0</u> 0.00	0.00 0.00	
Other Loan-Term Liabilities Derivative Instrument Entimated Liability for Arbitra ge Rubaic Due in More than One Year Telal Loan-Term Liabilities other Liabilities EFERRED INTLOWS OF RESOURCES communicated Instrument in Fig. Value of Hedging Derivatives effect Net Carrying Amount of Debt Refunding effered Revenue	2610 2620 2630	1,848,977.01 1,923,357.44	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	1
Other Loan-Term Liabilities Darivative Instrumed Entimated Liability for Arbitrage Rebate Due in More than One Year Total Lang-Term Liabilities osat Liabilities EFERRED INFLOWS OF RESOURCES termulated horease in Fist Value of Hedging Darivatives effect New Carrying Amount of Debt Refunding effered Revenue total Deferred Lafterus total Location to Lafterus total Lafterus to	2510 2620	1,848,977.01 1,923,357.44	0.00 0.00	0.00 0.00 0.00	90,0 00.0 00.0	0.00 0.00 0.00	1
Other Long-Term Liabilities Derivative Instrument Entimated Liability for Arbitra ge Richate Due in More than One Year Total Long-Term Liabilities seet Liabilities EFERRED INTLOWS OF RESOURCES committed Instrume in Fair Value of Hedging Derivatives effect Net Carrying Amount of Debt Refunding effered Revenue stabletered Laflows of Resources ET POSITION In Capital Assets stableted For:	2510 2620 2630 2770	1,848,977.01 1,923,357.44 0.00	0.00 0.00	0.00 0.09 0.09 0.00 11,327,587,27	0,00 0.00 (0.00 (0.00 (0.00 (0.00 0.00 0.00 0.00 0.00	1
Other Lone-Term Liabilities Darivative Instrument Enrimanted Liability for Arbitrage Rebate Due in More than One Year Total Lang-Term Liabilities out Liabilities FEFERRED INSTLOWN OF RESOURCES remmulated Increase in Fife Value of Hedging Derivatives effect New Carrying Amount of Debt Refunding effered Revenue total Deferred Laflown of Resources FF POSITION of Investment in Capital Assets subscied For: Categorical Carryover Frograms	2510 2610 2620 2630 2770	1,848,977,01 1,923,357,44 0,00 11,327,587,27 59,913,51	0.00 0.00	0.00 0.00 0.00 0.00 11,327,587,27 59,913.51	0,00 0,00 (0,00 (0,00 (0,00 (0,00 (0.00 0.00 0.00 0.00 0.00	(
Other Loan-Term Liabilities Darivative Instrumed Eminanted Liability for Arbitra ge Rebate Due in More than One Year Total Loan-Term Liabilities out Liabilities FERRED INTLOWS OF RESOURCES commutated Instrusse in Fig Value of Hedging Darivatives effect the Carrying Amount of Debt Refunding efferted Revenue total Deferred Labour of Resources FF POSITION of Inventoral in Capital Assets subricited For: Categorical Carryover Fromms Food Service	2510 2620 2630 2770 2780	1,848,977.01 1,923,357.44 0.00 11,327,587.27 59,913.51 13,378.57	0.00 0.00	0.00 0.00 0.00 0.00 11,327,587,27 59,913.51 13,378.57	6,00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	() () () () () () () () () ()
Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitra ge Richate Due in More than One Year Total Long-Term Liabilities stell Liabilities EFERRED INTLOWS OF RESOURCES committed Instructs in Fisir Value of Hedging Derivatives effect Net Carrying Amount of Debt Refunding eferred Revenue to Liabilities EF POSITION of Investment in Capital Assets subvicted For: Categorical Carryover Programs Food Service Debt Service Debt Service	2510 2620 2630 2630 2770 2780 2780 2780	1,848,977.01 1,722,157.44 0.00 11,327,587.27 59,913.51 13,378.57 3,621.75	0.00 0.00	0.00 0.00 0.00 0.00 11,327,587,27 59,913.51	0,00 0,00 (0,00 (0,00 (0,00 (0,00 (0.00 0.00 0.00 0.00 0.00	(((((((((((((((((((
Other Loan-Term Liabilities Darivative Instrumed Eminanted Liability for Arbitra ge Rebate Due in More than One Year Total Loan-Term Liabilities out Liabilities FERRED INTLOWS OF RESOURCES commutated Instrusse in Fig Value of Hedging Darivatives effect the Carrying Amount of Debt Refunding efferted Revenue total Deferred Labour of Resources FF POSITION of Inventoral in Capital Assets subricited For: Categorical Carryover Fromms Food Service	2510 2620 2630 2770 2780	1,848,977.01 1,923,357.44 0.00 11,327,587.27 59,913.51 13,378.57	0.00 0.00	0.00 0.09 0.00 0.00 11,327,587,27 59,913.51 13,378.57 3,621.75	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	() () () () () () () () () ()

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY STATEMENT OF ACTIVITIES For the Fixes Year Ended June 39, 2014

					_				
				Prooram Revenues			Net (Expense) Revenue and Changes in Net Position) Kevenue Net Position	
				Operating	Cupitat		Primary Covernment		
	Actount		Charges for	Grants and	Grants and	Governmental	Business-Type		Component
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units
Governmental Activities:								•	
Instruction	2000	5,244,377.90	22,608.33	1		(5,221,769.57)		(5,221,769.57)	
Student Personnel Services	0019	440,232.13				(440,232,13)		(440,232.13)	
Instructional Media Services	6200	129,730.84				(129,730.84)		(129,730.84)	
Instruction and Curriculum Development Services	6300	277,424.50				(277,424.50)		(277,424.50)	
Inseructional Staff Training Services	6400	192,144,14				(192,144.14)		(192,144.14)	
Instructional Related Technology	6500	258,953.07				(258,953.07)		(258,953.07)	
Board	7100	270,485.48				(270,485.48)		(270,485.48)	
General Administration	7200	296,466,88				(296,466.88)		(296,466.88)	
School Administration	7300	610,653.57				(610,653.57)		(610,653.57)	
Facilities Acquisition and Construction	7400	106,857.15			12,549.06	(94,308.09)		(94,308.09)	
Fiscal Services	7500	243,516.70				(243,516.70)		(243,516,70)	
Food Services	2600	446,571,37	52,711.10	382,292,35		(11,567.92)		(11,567.92)	
Central Services	7700	2,347.99				(2,347.99)		(2,347.99)	
Student Transportation Services	7800	647,943.28	230.00			(647,713.28)		(647,713.28)	
Operation of Plant	7900	596,977,95				(566,977.95)		(56'04'6'965)	
Maintenance of Plant	0018	311,502,23				(311,502.23)		(311,502,23)	
Administrative Technology Services	8200	172,978.49				(172,978.49)		(172,978.49)	
Community Services	9100					0.00		0.00	
Interest on Long-Term Debt	9200	13,116.83			27,508.14	14,391,31		14,391.31	
Unallocated Depreciation/Amortization Expense*		664,241.08				(664,241,08)		(664,241.08)	
Total Governmental Activities		10,926,521.58	75,549.43	382,292,35	40,057.20	(10,428,622.60)		(10,428,622.60)	
Business-type Activities:						***************************************			
Self-Insurance Consortium							00.0	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity							0.00	8.9 77	
Total Business-Type Activities		0.00	0,00	0.00	00:0		00:0	0.0	
Total Primary Government		10,926,521.58	75,549.43	382,292.35	40,057.20	(10,428,622,60)	0.00	(10,428,622.60)	
Component Units:			000	**	800			<i>minimum</i>	9
Major Componed Unit Major Component Unit Name	1	0.00	0.00	00.0	2000				8.5
Major Component Unit Major Component Unit Name	1	0.00	0.00	200	O.O.				0.0
Total Nonmajor Component Units		0.00	00.0	0.00	00.0				00:00
Total Component Units		0.00	00'0	0.00	2 000				0.00

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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
Mixeellancous
Special Items
Extraordinary Items

1,504,456,89 0.00 1378,1204 0.00 0.00 1,501,748,29 2,000,48 87,568,30 0.00 0.00 0,00 0,00 0,00 0,00 0,00 1,1438,112,89 10,933,406,60

7,951,748.29 2,000.48 87,568.30

1,504,456.89 378,142.04 0.00 0.00

9,923,916.00 (\$04,706.60) 11,438,112.89 10,933,406.29

Total General Revenues, Special Hens, Extraordinary Hems and Transfers Change in Net Position Net Position, July 1, 2013 Net Position. June 30, 2014 Transfers

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

·			Other	Federal	Nonvoted Capital	
	l		Federal	Economic Stimulus	Improvement	Other
	Account Number	General 100	Programs 420	Programs 430	Section 1011.71(2), F.S. 370	Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	T NOTICE	700	120			
ASSETS					466 484 68	05 050 00
Cash and Cash Equivalents Investments	1160	684,339.43 2,295.40	5,000.21	0.00	366,391,63_ 0,00	95,352,27 3,621.75
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	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
Due From Reinsurer	1180	25,000.60	0.00	0,00	0.00	0.00
Deposits Receivable Due From Other Funds:	1210	100,000.00	0.00	0.00	0.00	0.00
Budgetary Funds	1141	8,839.21	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	16,505.06	3,839.00	0.00	0.00	7,434.89
Inventory Prepaid Rems	1150	9,031.56	0.00	0.00	0.00 (2,920.71
Restricted Assets	12.50	0,00	0.00	9.00	0.00	4.00
Cash with Fiscal/Service Agents	3114	0.00	0.00	0.00	0.00	0.00
Total Assets	ļ i	846,011.26	8,839.21	0.00	366,391.63	109,329.62
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		846,011.26	8,839.21	0.00	366,391.63	109,329.62
LIABILITIES, DEFERRED INFLOWS OF RESOURCES						
AND FUND BALANCES						
LIABILITIES Accrued Salaries and Benefits	2110	50,373.93	0,00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	10,142.50	0,00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0,00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00)	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140	0.00	0.00	0.00	0.00	0.00
Sales Tax Pavable	2260	0.00	0.00	0.00	0.00	0,00
Matured Bonds Payable	2180	0.00	0,00	0.00	0.00	0.00
Matured Interest Payable	2190	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
Deposits Payable	2220	0.00	0.00	0,00	0.00	0.00
Due to Other Agencies	2230	180,00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0,00	0.00
Insurance Claims Payable	2270	13,684.00				
Due to Other Funds: Budgetary Funds	2161	0.00	8.839.21	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0,00	0.00	0.00
Advanced Revenues:						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue Total Liabilities	2410	74,380,43	8,839.21	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES	1	74,500,43	2,071.21	0104	7,	
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	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
Nonspendable;						
Inventory	2711	9,031.56	0.00	0.00	0.00	2.920.71
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal Other Not in Spendable Form	2713	2,295.40	0.00	0.00 0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	11,326.96	0.00	0.00	0.00	2,920.71
Restricted for:						
Economic Stabilization	2721	0.00	0,00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00 <u>-</u> 59,913,51 l	0.00 0.00	0.00 0.00	0.00	0.00
State Required Carryover Programs Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	3,621.75
Capital Projects	2726	0.00	0.00	0.00	366,391.63	92 <u>,329.30</u>
Food Service	2729		2.00		0.00	10,457.86
Restricted for Adult Ed	2729	49,826.51 11,316.60	0.00	0.00	0.00	0.00
Restricted for Self-Ins. Restricted for Other Purposes	2729 2729	61,883.49	0,00	0.00	0,00	0.00
Total Restricted Fund Balance	2720	182,940.11	0,00	0.00	366,391.63	106,408.91
Committed to:						
Economic Stabilization	2731	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
Committed for	2739	0,00	0.00	0.00	0.00	00,0
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:	I T				A 84	
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2742	0.00	0.00	0,00	0.00	0,00
Permanent Fund	2744	0.00	0.00	0.00	0,00	0.00
Assigned for Board Approved Budget Items	2749	48.234.48	0.00	0.00	0.00	0.00
Assigned for Other Purposes	2749	100,000.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	148,234,48	0.00	0.00	0.00	0.00
Total Phonodoura 2 To 1 To 1	,,,,	100 100 00		0.00	0.00	0.00
Total Unassigned Fund Balance Total Fund Balance	2750 2700	429,129,28 771,630.83	0.00	0.00	366,391,63	109,329.62
Total Fund Balances Total Liablities, Deferred Inflows of Resources	2100	171,030.03	0.00	0.00	20472 rv	20200000
			8.839.21	0.00	366,391.63	109,329.62

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2014

	Account Number	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	ranas
ASSETS	1110	1,151,083.5
Cash and Cash Equivalents Investments	1160	5,917.1
Taxes Receivable, Net	1120	0.0
Accounts Receivable, Net	1130	0.0
Interest Receivable on Investments	1170	0.0
Due From Reinswer	1180	25,000.6
Deposits Receivable	1210	100,000.0
Due From Other Funds:		0.020.3
Budgetary Funds	1141	8,839 <u>.2</u> 0.0
Internal Funds Due From Other Agencies	1220	27,778.9.
inventory	1150	11,952.2
Prepaid Items	1230	0.0
Restricted Assets		
Cash with Fiscal/Service Agents	1114	0.0
Total Assets		1,330,571.7.
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.0
Total Deferred Outflows of Resources	\vdash	0.0
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		1,330,571.7
Accrued Salaries and Benefits	2110	50,373.9
Payroll Deductions and Withholdings	2170	10,142.50
Accounts Payable	2120	0.0
Cash Overdraft	2125	0.0
Indgments Payable Construction Contracts Payable	2130	0.0
Construction Contracts Payable - Retained Percentage	2150	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	0.00
Due to Other Agencies	2230	180.00
Current Notes Payable	2250	0.00
Insurance Claims Payable Due to Other Funds: Budgetary Funds	2161	13,684.04 8,839.2
Internal Funds	2162	0.0
Advanced Revenues:	1	
Unearned Revenue	2410	0.0
Unavailable Revenue	2410	0.00
Total Liabilitles	-	83,2 <u>19.6</u>
DEFERRED INFLOWS OF RESOURCES	2610	0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenue	2630	0.0
Total Deferred Inflows of Resources	2030	0.00
FUND BALANCES		0.0
Nonspendable:		
Inventory	2711	11,952.2
Prepaid Amounts	2712	0.0
Permanent Fund Principal	2713	0.0
Other Not in Spendable Form	2719	2,295.40
Total Norupendable Fund Balance	2710	14,247.6
Restricted for:	200	
Economic Stabilization	2721	0.00
Federal Required Carryover Programs State Required Carryover Programs	2723	59.913.5
Local Sales Tax and Other Tax Levy	2724	0.0
Debt Service	2725	3,621.75
Capital Projects	2726	458,720.93
Food Service	2729	10,457.86
Restricted for Adult Ed	2729	49,826.5
Restricted for Self-Ins.	2729	11,316.66
Restricted for Other Purposes	2729 2720	61,883.41 655,740.61
Total Restricted Fund Balance Committed to:		
Economic Stabilization	2731	0.00
Contractual Agreements	2732	0.00
Committed for	2739	0.00
Committed for	2739	0.00
Total Committed Fund Balance	2730	0.00
Assigned to: Special Revenue	2741	0.00
Debt Service	2742	0.00
Capital Projects	2743	0.00
Permanent Fund	2744	0.00
Assigned for Board Approved Budget Items	2749	48,234.45
Assigned for Other Purposes	2749	100,000.00
Total Assigned Fund Balance	2740	148,234.48
Total Unassigned Fund Balance	2750	429,129.2
Total Fund Balances	2700	1,247,352.0
Total Liabilities, Deferred Inflows of Resources		

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2014	Exhibit C-2 Page 5
Total Fund Balances - Governmental Funds	1,247,352.08
Amounts reported for governmental activities in the statement of net position 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.	11,535,031.22
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	0.00
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	0.00
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.	(1,848,977.01)
Total Net Position - Governmental Activities	10,933,406.29

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2014

			Other	Federal	Nonvoted Capital	Other
	Account	General	Federal Programs	Economic Stimulus Programs	Improvement Section 1011.71(2), F.S.	Governmental
	Number	100	420	430	370	Funds
REVENUES						
Federal Direct	3100	38,717.46	0.00	0.00	0.00	0,0
Federal Through State and Local	3200	29,251.57	718,727.33	167,145.86	. 0.00	375.011.3
State Sources	3300	6,997,906.07	0.00	0.00	0.00	47.338.2
Local Sources:	2411 2421					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	1,504,456.89	0.00	0.00	0.00	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt	3412, 3421,	1,551,150.05	0.00	0.00		
Savice	3423	0.00	0.00	0.00	0.00	0,0
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital	3413, 3421,					
Projects	3423	0.00	0.00	0.00	378,142.04	
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	345X 3496	0.00	0.00	0.00	0.00	0.0
Other Local Revenue	3490	110,585.95	961.91	0.00	467.11	392.1
Total Local Sources	3400	1,615,042.84	961,91	0.00	378,609.15	53,103.2
Total Revenues		8,680,917.94	719.689.24	167,145.86	378,609,15	475,452.7
EXPENDITURES						
Current:		I				
Instruction	5000	4.803.751.19	324,055.27	721.34	0.00	0.0
Student Personnel Services	6100	304.904.99	134,183.48	0.00	0.00	0.0
Instructional Media Services	6200	127,252,60	0.00	0.00	0.00	0.0
Instruction and Curriculum Development Services	6300 6400	151.778.59 82.048.52	127,959.16 94,978.80	10,858.50	0.00	0.0
Instructional Staff Training Services Instructional-Related Technology	6500	166,102,97	0.00	91,001.69	0.00	0.0
Board	7100	265,140.44	0.00	0.00	0.00	0.0
General Administration	7200	221,992.71	38,510.02	33,414,22	0.00	0.0
School Administration	7300	562,500.55	0.00	28,179,31	0.00	0.0
Facilities Acquisition and Construction	7410	525.00	0.00	0.00	0.00	0.0
Fiscal Services	7500	240,150.57	0.00	0.00	0.00	0.0
Food Services	7600	0.00	0.00	0.00	0.00	444 <u>,245.2</u> 0.0
Central Services	7700 7800	2,344,47 585,844.00	0.00	0.00	0.00	0.0
Student Transportation Services Operation of Plant	7900	593,652.72	0.00	0.00	0.00	0.0
Maintenance of Plant	8100	307,821.36	0.00	0.00	0.00	0.0
Administrative Technology Services	8200	170,914.61	0.00	0.00	0.00	0.0
Community Services	9100	0.00	0.00	0.00	0.00	0.0
Debt Service: (Function 9200)						
Retirement of Principal	710	0.00	0.00	0.00	65,459.52	20,000.0
Interest	720	0.00	0.00	0.00	4,029.01	8,000.0 1,087.8
Dues and Foes	730	0.00	0.00	0.00	0.00	0.0
Miscellaneous	/90	0.00	0.00		0.00	
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	216,045.59	0.0
Other Capital Outlay	9300	36,347.02	0.00	2,970.80	0.00	1,800.10
Total Expenditures		8,624,072.31	719,686. <u>73</u>	167,1 <u>45.86</u> 1	285, <u>534.12</u>	475, <u>133.1</u> :
Excess (Deficiency) of Revenues Over (Under) Expenditures		56,845.63	2.51	0,00	93,075.03	319.6
OTHER FINANCING SOURCES (USES)					5.00	0.00
Issuance of Bonds	3710	0,00	0.00	0.00	0.00	0.0
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891	0.00	0.00	0.00	0.00	0.0
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.0
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.0
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.0
Loans	3720	0.00	0.00	0.00	0.00	0.0
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.0
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.0
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.0
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3770 3715	0.00	0.00	0.00	0.00	0.0
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.0
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.0
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.0
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.0
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.0
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.0
Transfers In	3600	136,469.50	0.00	0.00	0.00	0.0
Transfers Out	9700	0.00	(2.51)	0.00	(136,466.99) (136,466.99)	0.0
Total Other Financing Sources (Uses)	-	136,469.50	(2.51)		(130,400.39)	
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.0
EXTRAORDINARY ITEMS		V.00	V.00	5.00	0.00	0.0
WILLIAM II II III		0.00	0,00	0.00	0.00	0.0
Net Change in Fund Balances		193,315.13	(0.00)	0.00	(43,391.96)	319.6
Fund Balance, July 1, 2013	2800	578,315.70	0.00	0.00	409,783.59	109,009.9
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.0
und Balance, June 30, 2014	2700	771,630.83	(0.00)	0.00	366,391.63	109,329.6

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2014

		Total
	Account	Governmental
	Number	Funds
REVENUES Federal Direct	3100	38.717.46
Federal Through State and Local	3200	1,290,136,11
State Sources	3300	7,045,244,27
Local Sources:	l l	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421, 3423	1.504.456.89
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt	3412, 3421,	
Service	3423	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital	3413, 3421,	
Projects	3423	378,142.04
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	0.00 52,711.10
Impact Fees	3496	0.00
Other Local Revenue		112,407.11
Total Local Sources	3400	2,047,717.14
Total Revenues EXPENDITURES	+	10,421,814.98
Current:		
Instruction	5000	5,128,527.80
Student Personnel Services	6100	439,088.47
Instructional Media Services	6200	127,252.60
Instruction and Curriculum Development Services Instructional Staff Training Services	6300	279,737.75 187.885.82
Instructional-Related Technology	6500	257,104.66
Board	7100	266,140.44
General Administration	7200	293,916.95
School Administration	7300 7410	590,679.86 525.00
Facilities Acquisition and Construction Fiscal Services	7500	240,150.57
Food Services	7600	444,245.23
Central Services	7700	2,344.47
Student Transportation Services	7800	585,844.00
Operation of Plant Maintenance of Plant	7900 8100	593,652.72 307,821.36
Administrative Technology Services	8200	170,914.61
Community Services	9100	0.00
Debt Service: (Function 9200)		
Retirement of Principal	710	85,459.52
Interest Dues and Fees	720	12,029.01 1,087.82
Miscellaneous	790	0.00
Capital Outlay:		
Facilities Acquisition and Construction	7420	216,045.59
Other Capital Outlay Total Expenditures	9300	41,117.92 10,271,572.17
Excess (Deficiency) of Revenues Over (Under) Expenditures	 	150,242.81
OTHER FINANCING SOURCES (USES)		
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	3730	0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740 3760	0.00
Proceeds for 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 Premium on Refunding Lease-Purchase Agreements	3755 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	136,469,50
Transfers Out Total Other Financing Sources (Uses)	9700	(136,469.50) 0.00
SPECIAL ITEMS		
EXTRAORDINARY ITEMS		0.00
Net Change in Fund Balances	 	0.00 150,242.81
Fund Balance, July 1, 2013	2800	1,097,109.27
Adjustment to Fund Balances	2891	0.00
Fund Balance, June 30, 2014	2700	1,247,352.08

	Exhibit C-4 Page 7
DISTRICT SCHOOL BOARD OF LAFAYETTE 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, 2014	
Net Change in Fund Balances - Governmental Funds	150,242.81
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 a depreciation	
expense. This is the amount of depreciation expense in excess of capital outlays in the current period.	(461,420.00)
The statement of activities reflects only the gain/loss on the sale of assets, whereas	
the governmental funds include all proceeds from these sales. Thus, the change in	
net position differs from the change in fund balances by the cost of assets sold.	0.00
Revenues reported in the statement of activities that do not provide current financial	0.00
resources are not reported as revenues in the funds.	0.00
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal	
is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in	
the statement of net position. This is the amount by which proceeds exceeded repayments in the	
current period.	20,000.00
Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds.	(213,529.41)
miancial resources are not reported in the governmental funds.	(213,329.41)
Internal number fluids are yeard by management to shares the sect of contain nativities	
Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net revenue of internal service	
funds is reported with governmental activities.	0.00
Tables to reperior with governmental activities.	
Change in Net Position of Governmental Activities	(504,706.60)
,	
The accompanying notes to financial statements are an integral part of this statement. ESE 145	

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		Ш	Self-lasurance	Self-language	Bosiness Self-lasturance	Tyye Activities - Esterpeis ARRA	c Punds		Other		Governmental
	Account Number	Comortium 913	Consortium 912	Consortium 913	Consortions 914	Consortium 915	Other 921 ·	Otber 922	Enterprise Funds	Totals	faternal Service Funds
ASSETS Correct Areas	:										
Cital and City) Equivalents Investments	160	9.00	0000	0.00	000	000	000	00:00	00:00	000	0.0
Accounts Receivable, Not	1130	0.0				09:0	00:0	00:0	00'0	00'0	000
Die From Reinstern	180	0.0				000	0000	0.00	0.00	88	000
Deposiu Receivable	0121	0700				000	00.0	0000	00'0	000	00.00
Due from Other Agescies	1220	00				800	00.0	888	08:0	000	00.0
Inventory	180	50				00:0	0.00	000	000	0.00	00.0
Treplat Areas	1230	000				0.00	000	000	000	0000	00.0
Noncerteal Assets:						0.0	ON O	0.00	00:0	000	90.0
Ceta with Flees/Service Agents Oxfore Poet-Pureforment Benefits Asset	111	0.00	000	80	800	00'0	000	0.00	0.00	0000	000
Section 1011.13, P.S., Loan Proceeds	1420					000	000	000	866	000	00'0
Prepaid Innuance Costs	1430					000	00'0	000	0.00	000	0.00
Total Moonment Assets	8					8.0	00'0	800	0,00	0000	0000
Capital Attivity						010	870	Bio C	0000	000	00.00
Land	318	00:0	000	000	000	000	0.00	000	00:00	00'0	0.00
Construction in Protects	38	0.00				0.00	000	000	000	00:0	000
Jetypovements Other Than Buildings	1320	0.0				0.00	000	000	000	000	000
Accumulated Depreciation	1329	0.0				00'0	00'0	D0:0	00:0	00:0	00'0
Dukhaga and Fixed Equipment		20 20				0.00	00:0	0.00	0.00	00'0	00'00
Furniture, Fixture and Equipment	1340	30				200	90.0	000	00:00	8.6	0000
Accumulated Depreciation	1349	06				000	00.0	000	8.0	900	900
Motor Vehicles	050	50				000	00'0	00:0	000	0.00	000
Property Hades Cedial Loss	666					000	0.00	000	000	00:00	000
Accumulated Depreciation	379	000				800	0000	000	000	0000	800
Computer Software	1382					000	000	900	800	90.00	866
Accumulated Americation	1389					0:00	000	00.0	000	00.00	800
Other Capital Assets, Net of Depreciation		0.0				0.00	00:00	0,00	000	00:0	0.00
Total Capital Assets		000				000	0.00	0.00	0.00	00.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						000	00.00	DOTO	00:0	0000	0.00
Accumulated Decrease in Fair Value of Redging Derivatives	1910	50			_	000	8	000	000	86	80
Net Carrylog Amount of Debt Refunding	1920	00:00	000	000	00.0	00:0	000	00.0	000	0000	000
Total Deferred Outflows of Resources		0.0				0.00	000	00'0	00.0	00:0	000
Owner Schlieber											
Actual Salaries and Breefits	2110	2					2				
Payroll Deductions and Wiltholdings	2170	0000	000	000	000	0.00	800	000	000	0.00	000
Accounts Payable	2120	00				000	0.00	000	000	00.00	000
Cash Overdraft	222	000				000	0.00	000	0.00	000	0.00
Sales Tax Proble	276					000	0.00	000	000	80	0000
Acrued Interest Payable	22	30				800	000	000	00.00	886	8000
Deposits Payable	2220	0,0				000	000	000	000	800	000
Due to Budgetury Funds	2161	0,0				00:0	000	00:0	00:0	00'0	00:00
De lo Ober Agencies	2230	20				0.00	000	00:00	00:0	0000	0000
Estimated Monaid Claims - Self-Innumber Program	2271	200				0.00	888	0.00	000	0.0	0.0
Estimated Liability for Claims Adjustment	2722	00				000	900	8.6	000	0.00	850
Total Current Linbilities		00'0				000	000	00'0	000	980	883
Cong. Ferm Liabilities											
Obligations Under Capital Leases	2315	9				000	500	8	8	***	
Linbility for Compensated Absences	2330	0.0	000	000	00'0	0.00	000	000	000	000	000
Estimated Labbidty for Long-Term Claims Other Post, Specification Beautiful	8 5	70 6				0.00	000	000	00'0	00:0	00:00
Other Long-Term Labilities	2380	30				90.0	800	0.00	866	0.00	0.00
Due Within One Year		00				0.00	00'0	D.00	0.00	000	000
Person Due After One Year; Obligational Index Cardial 1 cases	3116	88	_								
Liability for Compensated Absences	2330	00	00.0	000	000	000	00.0	000	000	888	000
Estimated Liability for Long-Term Claims	86	0.00				00:00	0.00	000	00.0	00:0	00.0
Other Long-Term Liabilities	2360	0.0				000	0.00	000	000	00:00	00'00
Due in Note Date One Year	7957	000				0.00	800	0000	800	0.00	800
Total Loop. Tom Liabilities		50				00:0	00:0	000	00:0	0:00	000
DEFERBER INFLOWS OF DESCRIPTIONS		00				0.00	00.0	0.00	0.00	000	000
Acquainfuld Increase in Fair Value of Redging Derivatives	2610	000				000	900	90	900	88	8
Deficial Net Carrying Amount of Debt Refunding	2630	70			ı	00:0	00'0	000	000	000	00:00
Tetal Deferred Inflows of Resources	APPA APPA	000	0000	000	000	0000	000	0.00	88	000	0.00
NET POSITION	L						***			97.0	0.0
Net investment in Capital Assets	27.5	20				00'0	00:00	000	000	0.00	0.00
Uncertained	27.80	5 6				05:00	00:0	000	0.00	00.0	000
Total Net Position		000	0.00	000	000	0000	00.0	00.0	0000	888	000
								24.0	000	AXX	80.0

DISTRICT SCHOOL BOARD OF LAFAVETTE COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRUETARY TURBS
For the First Year Eachd June 30, 2014

					Buciness	Business-Tyne Activities - Enterprise Funds	Funds				Gavemmental
	_	20.00	161-0	O.If Taxasan	Polit language	YOUY			Other		Activities
	Acressial	Consumin	Coventum	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	116	912	913	914	915	921	922	Funds	Totals	Funds
OPERATING REVENUES	į				\$	8	5		8	8	8
Charges for Services	1487	888	000	900	888	00.0	000	900	000	000	000
Coarge toroste	7967	83	000	900	000	00:00	000	000	000	00'0	0.00
Observation Description	1480	000	00:0	000	9000	00:00	000	0.00	0.00	0.00	0.00
Total Operation Revenue		000	00:0	00:00	00'0	0.00	00'0	0.00	000	00'0	0.00
OPERATING EXPENSES						*			***	***	6
Salarics	8 5	000	800	000	000	000	000	000	900	900	800
Employee Derkits	300	000	900	000	000	00.0	00:0	00.0	00:0	0000	00:0
English Savion	\$	0000	0000	000	0.00	0.00	00.0	00'0	00'0	00'0	00'0
Materials and Smolies	200	00:0	000	00:0	00:0	0.00	0.00	00'0	00'0	00:0	0.00
Capital Outlay	89	0000	000	0000	00:0	00'0	00'0	0.00	00'0	00:00	00'0
Other	700	0000	00'0	00:0	00:00	00:0	00:00	00:00	0.00 [00:0	0.00
Depreciation and Americation Expense	780	0.00	00'0	00:00	0.00	00'0	00:0	0.00	0.00	00:00	0.00
Total Operating Expenses		0.00	00'0	0000	00'0	000	00:0	000	0.00	00:00	0,00
Operation laconte (Loss)		0000	00:0	0.00	0000	0.00	00'0	0.00	0.00	00'0	0.00
NONOPERATING REVENUES (EXPENSES)	0171	8	00:0	000	000	90.0	000	900	980	000	000
Ciffo Content Bennet	3440	900	000	000	000	0.00	00:00	000	0000	00'0	00'0
Other Merclineous Local Sources	3495	000	00.0	00:0	0.0	0.00	0000	0.00	00:0	0000	0000
Loss Recoveries	3740	00:0	000	00'0	00:00	00:00	0:00	000	000	000	0000
Gain on Disnosition of Assets	3780	0.00	0000	00:0	000	0.00	00:0	00'0	00:0	00:00	0.00
Interest	720	0.00	90'0	00'0	0.00	0.00	00:0	0.00	00'0	0.00	0.00
Miscellancous	790	00:0	0000	00:00	00:00	0.00	0.00	00'0	000	0000	00'0
Loss on Disposition of Assets	810	00:00	00:00	000	00:0	0.00	0.00	0.00	0.00	0000	0.00
Total Nonoperating Revenues (Expenses)		0.00	00'0	00:0	0000	0,00	0000	00'0	00:0	. 00'0	00'0
Income (Lots) Before Operating Transfers		00'00	00:00	00:00	0000	000	000	00'0	00'0	000	00'0
Transfers In	3600	0.00	0000	00:00	00:00	0:00	00:0	000	000	0.00	. 00'0
Transfers Out	9700	00'0	000	00:00	0000	0.00	000	0.00	000	00:0	00:00
SPECIAL ITEMS		00:0	0.00	00:0	0.00	0:00	00:00	0.00	00:0	00:0	0.00
EXTRAORDINARY ITEMS		00:0	00:0	00'0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chage in Net Position		00:0	00.00	00:00	00'0	0.00	0.00	0.00	0.00	0.00	0.00
Nei Position, July 1, 2013	2880	00:0	0000	00'0	00:0	00:0	0.00	000	00:0	00'0	0,00
Adjustment to Net Position	2896	00.00	00:00	00:00	00:0	0.00	0.00	000	00:0	00:0	0:00
Net Position, June 30, 2014	2780	00'0	00:00	0:00	0.00	00'0	000	00'0	00'0	0.00	0.00

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

DISTRICT SCHOOL BOARD OF LAFAVETTE COUNTY STATEMENT OF CASH FLOWS PROPRIESTARY FUNDS For the Fuell Year Ended Jene 39, 2014

				Business	Businest-Type Activities - Enterprise Funds	e Funds				Governmental
	Consortium	Scil-Insurance Consortium	Consortium	Sell-Insurance Consorbium	ARRA	Other	Other	Other		Activitica - Internal Service
CASE ST OWS FOOM OPERATING ACTIVITIES	116	912	913	914	915	921	922	Funds	Totals	Funds
Receipts from customers and users	0.00	0.00	0000	0.00	00.00	000	0.00	000	000	90
Receipts from interfund services provided	0000	0.00	000	000	0.00	00'0	00:00	0.00	0000	0,00
Payments to suppliers	000	0.00	000	000	900	0.00	0.00	000	00:00	00'0
Payments for interfind services used	000	900	000	000	900	000	000	0.0	800	0.00
Other receipts (payments)	0.00	0.00	0000	000	0.00	000	00:00	00:0	000	900
Net cash provided (used) by operating nellvides	00'0	0.00	0000	00:00	00'0	000	0.00	00'0	0.00	000
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES Subsidiar from contacting status	800	90.0	8	2	5	8	2	60	5	d
Transfers from other funds	000	000	000	990	000	900	866	0.00	00.0	00.0
Transfers to other funds	0.00	0.00	0.00	000	0.00	000	0000	000	00:00	900
Net cash provided (esed) by noncapital financing activities	00:00	0.00	00'0	0000	0.00	000	0.00	00:0	00:00	00:0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Proceeds from capital debt	0.00	0.00	00.0	000	00.00	000	00:0	000	000	000
Capital contributions	00'0	00:00	0000	00.00	0000	0.00	0'00	0000	00:0	0.00
Proceeds from disposition of capital assets	00'0	900	000	0000	00:00	0000	0.00	00'0	0000	00'0
Addustrion and construction of capital assets Principal paid on capital debt	000	0.00	000	000	90.00	000	00:00	00:0	0.00	0.00
Interest paid on capital debt	000	000	000	88	0000	000	000	0.00	00.00	0.00
Net cash provided (used) by capital and related financing activities	00:0	0.00	00:0	0.00	000	000	00.00	000	000	0.00
CASH FLOWS FROM INVESTING ACTIVITIES										000
Proceeds from sales and maturities of investments	0.00	0.00	000	000	0.00	000	0.00	000	0.00	00'0
Interest and dividends received	000	0.00	000	000	0.00	000	000	0.00	0.00	00'0
Net cash provided (used) he levesting solicities	00:0	886	00.00	000	000	900	0,00	00:0	0.00	0000
Net increase (decrease) in cash and cash equivalents	0.00	0.00	000	0.00	900	900	000	000	0.00	0.00
Cash and cash equivalents - July 1, 2013	0.00	0.00	0000	0.00	0,0	000	0000	000	00.0	000
Cash and cash equivalents - June 30, 2014	00:0	00:00	00'0	000	0000	000	0000	0000	000	000
Reconcillation of operating income (1933) to net cash provided (used) by operating activities;										
Operating income (loss)	000	00'0	000	0.00	00'0	000	0000	000	0.00	0.00
Adjustments to reconcile operating broome (lost) to net cash provided (lost) by provided (new by operating activities:	5		60	***************************************	4					
Commodifies used from USDA program	000	500	000	000	20.0	000	000	800	0.00	0.00
Change in assets and flabilities:		2	2000	200	8	000	0.00	AYA	000	00.00
(Increase) decrease in accounts receivable	0:00	0.00	00'00	0.00	00:00	000	000	000	000	00'0
(Increase) decrease in interest receivable	000	000	00'0	000	000	000	00:00	000	00.00	0.00
(Increase) decrease in demotive monitories	0.00	000	000	000	00:0	000	000	00:0	0,00	0.00
(Increase) decrease in the from other funds	000	000	000	000	000	0000	1000	000	000	000
(Increase) decrease in the from other agencies	0.00	0.00	000	0,00	00:00	000	000	000	000	800
(Increase) decrease in inventory	000	00:0	00:0	000	00'0	00:0	0.00	00'0	000	000
(Increase) demease in prepaid items	000	000	00:0	00:0	00:0	00:00	000	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	000	000	0.00	000	000	0000	0.00	0.00	00'0	0.00
Increase (decrease) in accounts payable	000	000	000	000	000	000	000	00.00	000	000
Increase (decrease) in cash overdraft	0.00	0.00	00:00	000	000	000	000	0.00	0.00	0.00
peresse (decrease) in judgments payable	0.00	00'0	000	0.00	00'0	000	000	000	0.00	00:00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0000	00.0	000	000	0.00	000	0.00
Increase (decrease) in demonstrate payable	0000	000	0000	000	000	0.00	000	000	00:0	0000
lacteize (decrease) in due to other funds	000	000	000	00.00	000	0000	000	000	0.00	0.00
Increase (decrease) in due to other agencies		0.00	0000	0.00	000	00:00	00:0	000	800	900
Increase (decrease) in advance/deferred revenue		00'0	00:00	000	000	00:00	000	000	000	000
Increase (decrease) in estimated unpaid claims - Self-Instrance Progra	0.00	000	0.00	00:00	00'0	0000	0.00	00'0	0.00	0.00
Indicate (negretate) in estimated tability for cause adjustment	000	000	0.00	000	0000	000	0000	0.00	0.0	0.00
Net cash envelded (used) by operating activities	000	000	000	00.00	000	0.00	000	000	0.00	0.00
Noncests investing, capital and fluencing activities:		O.C.	8	ANY.	Sin	MXX	MN	0.00	Bis	0.00
Borrowing under capital lease	0.00	0.00	0.00	00.00	0.00	0.00	0.00	00'0	0.00	00:0
Contributions of capital assets	000	0.00	0.00	00:00	00:00	00:00	00:00	00'0	00'0	0.00
Purchase of equipment on account	00.0	000	0000	0000	000	0.00	00.0	0.00	0.00	0000
Net Increase/(Decrease) in the fair value of investments	80	0.00	000	000	0.00	080	0.00	0.00	0000	0.00
Commodities received through USDA program	00'0	00.0	00:0	0.00	000	000	0.00	000	000	0.00
										A ALIA

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS
June 30, 2014

		Total	Total	Total	Total
		Investment	Private-Purpose	Pension	Agency
	Account	Trust Funds	Trust Funds	Trust Funds	Funds
	Number	84X	85X	87X	X68
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	00:00	0.00
Investments	1160	00:0	00:0	00'0	0.00
Accounts Receivable, Net	1130	00'0	0.00	00'0	0.00
Interest Receivable on Investments	1170	00'0	0.00	00:0	0.00
Due From Budgetary Funds	1141	00:0	00:0	00:00	0.00
Inventory	1150				0.00
Due From Other Agencies	1220	0.00	0.00	00:0	0.00
Total Assets		0.00	00'0	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	00'0	
Total Deferred Outflows of Resources		00'0	000	00'0	
LIABILITIES					
Accrued Salaries and Benefits	2110	00.0	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	00:0	0000	0.00
Accounts Payable	2120	0.00	00'0	0.00	0.00
Cash Overdraft	2125	000	000	0.00	0.00
Due to Other Agencies	2230	00'0	00:0	00:0	
Due to Budgetary Funds	2161	0.00	00:0	00:00	0.00
Internal Accounts Payable	2290	00:00	0.00	00'0	0.00
Total Liabilities		000	00.0	0.00	0.00
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	000	0.00	
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	00'0	
Held in Trust for Scholarships and Other Purposes		0.00	00'0	0.00	
Total Net Position		00'0	0.00	00.0	

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

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Fiscal Year Ended June 30, 2014

		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		00'0	0.00	00'0
Gifts, Grants and Bequests	3440	000	00'0	0.00
Investment Income:				
Interest on Investments	3431	00.0	0.00	0.00
Gain on Sale of Investments	3432	000	00.0	00:00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	00'0	00:0
Total investment Income		00'0	00'0	00:00
Less Investment Expense		000	0.00	00.0
Net Investment Income		000	0.00	00'0
Total Additions		00'0	00'0	00.0
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	00.0	00:00
Purchased Services	300	00'0	0.00	00'0
Other	002	000	0.00	0.00
Refunds of Contributions	•	0.00	00.0	0.00
Administrative Expenses	•	00.0	0.00	0.00
Total Deductions	_	00'0	0.00	0.00
Change In Net Position	-	0.00	00:0	00.0
Net Position, July 1, 2013	2885	00'0	00.0	00:0
Net Position, June 30, 2014	2785	00.0	00'0	00:00

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY COMBINING STATEMENT OF NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 29, 2014

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Vaits
ASSETS Current Assets:					
Cash and Cash Equivalents	1110	0,00	0.00	0.00	0.0
Investments	1160	00,00	0.00	0.00	0.0
Taxes Receivable, Net Accounts Receivable, Net	1120	9.00	0.00 0.00	0.00	0.0
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.0
Due from Reinsurer	1180	0.00	0.00	0.00	0.0
Deposits Receivable Due from Other Agencies	1210	0.00	0.00	0.00	9.0 0.0
Internal Balances	1220	0.00	0.00	0.00	0.0
Inventory	1150	0.00	0.00	0.00	0.0
Prepaid Items Total Current Assets	1230	0.00	9.00	0.00	0.0
Voncurrent Assets:		0.00	0.55	0.53	9,2
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.0
Other Post-Employment Benefits Asset Section 1011.13, F.S. Loan Proceeds	1410	0.00	0.00	6.00 E	0.0
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.0
lovestments	1460	0.00	0.00	0.00	0.0
Total Noncurrent Assets Capital Assets:	 	0.00	0.00	0.00	0.0
Land	1310	0.00	0.00	0.00	0.0
Land Improvements - Nondepreciable	1315	0.00	0.00	0.90	0.0
Construction in Progress Improvements Other Than Buildings	1360	0.00	90.0 00.0	0.00	0.0
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.0
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.0
Less Accumulated Depreciation Furniture, Fixtures and Equipment	1339	0.DD (0.00	0.00	0.0
Less Accumulated Depreciation	1349	9.00	0.00	0.00	0.0
Motor Vehicles	1350	0.00	0.00	0.00	0.0
Less Accumulated Depreciation Property Under Capital Lease	1359	DO,0	0.00 L	0.00	0.0
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.0
Audiovisual Materials	1381	0.00	0,00	0.00	0.0
Less Accumulated Depreciation Computer Software	1388	0.00	0.00	0.00	0.0
Less Accumulated Amortization	1382	0.00	0.00	0.00	0.0
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.0
Total Capital Assets Total Assets	\vdash	0.00	0.00	00.0	0.0
DEFERRED OUTFLOWS OF RESOURCES	 	- 0.00	0.00		0.1
coumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.0
et Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.0
otal Deferred Outflows of Resources		0.00	0.00	0.00	9.0
wrent Liabilities:					
Accrued Salanes and Benefits	2110	0.00	0.00	0.00	0.0
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.0
Accounts Payable Cash Overdraft	2120	0.00	0.00	0.00	0.0 0.0
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	00.0	0.00	0.00	0.0 D.0
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.0
Accrued Interest Payable	2210 2720	0.00	0.00	0.00	0.0
Deposits Payable 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
Advanced Revenues Estimated Unpaid Claims - Self-Insurance Program	2410 2271	0.00	0.00	0.00	0.0
Estimated United Cours - Self-Instruce Program Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.0
Estimated Liability for Arbitrage Rebate	2280	0.00	00.0	0.00	0.0
Total Current Liabilities		0.00	0.00	0.00	0.0
ong-Term Liabilisies Partion Due Hithin One Tear:					
Notes Payable	2310	0.00	0.00	0.00	0.0
Obligations Under Capital Leases	2315	0.00	0.00	0.00	9.0
Donds Payable Liability for Compensated Absences	2320	00.0	0.00	0.00	0.0 0.0
Lease-Purchase Agreements Payable	2340_	D.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 Estimated PECO Advance Payable	2360	0.00	0.00	0.00	0.0 0.0
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.0
Derivative Instrument	2390	00.0	0.00	0.00	0.0
Estimated Liability for Arbitrage Rebate Due within One Year	2280	0.00	0.00	0.00	0.0
Portion Due After One Year:	1 -	V.W.	Q .uu	0.00	U.C.
Notes Payable	2310	0.00	6.00	0.00	0.0
Obligations Under Capital Leases Bonds Payable	2315	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
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.0
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.0
Derivative Instrument	2390	0.00	0.00	0.00	0.0
Estimated Liability for Arbitrage Rebate Due in More than Que Year	2280	0.00	0.00	0.00 00.0	0.0
Total Long-Term Liabilities		0.00	0.00	0.00	0.0
ntal Liabilities		0.00	0.00	0.00	0,0
EFERRED INFLOWS OF RESOURCES	2610	0.00	0.00	0.00	0.0
commutated Increase in Fair Value of Hedging Derivatives efficit Net Carrying Amount of Debt Refunding	2620	9.00	0.00	0.00	0.0
eferred Revenue	2630	9.00	0,00	0.00	0.0
Mal Deferred Ludows of Resources	+	00.00	0.00	0.00	0.0
ET POSITION at Investment in Capital Assets	2770_	0.00	0.00	0.00	0.0
et tovesment in Capital Assets	7175	U.AA	0.00	- VAR	0.0
Categorical Carryovez Programs	2780_	0,00	0.00	0.00	0.0
Food Service Debt Service	2780	0.00	0.00	0.00	0.0
Debt Service Capital Projects	2780	0.00	0.00	0.00	O.D
	2780	0.00	0.00	0.00	0.0
Other Purposes urestricted	2790	0.00	0.00	0.00	0.0

Net (Expense)

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY MAJOR AND NONMAJOR COMPONENT UNITS COMBINING STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2014 Major Component Unit Name

For the Fiscal Year Ended June 30, 2014		,				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	2000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	0019	0.00	0.00	00'0	0.00	00.0
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	00'0	00'0	0.00	00.00
Instructional Staff Training Services	6400	0.00	00'0	00'0	0.00	0.00
Instructional-Related Technology	0059	0.00	0.00	00'0	00.0	0.00
Board	0012	00.0	00:0	0.00	00.00	00.00
General Administration	7200	00.00	00:0	0.00	0.00	00.00
School Administration	7300	0.00	00:0	0.00	00'0	00.00
Facilities Acquisition and Construction	7400	0.00	00'0	0.00	00'0	00'0
Fiscal Services	7500	00'0	00'0	0.00	00'0	00'0
Food Services	7600	0000	0000	0.00	0.00	00'0
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	00'0
Operation of Plant	1900	0.00	00:00	00:0	0.00	00'0
Maintenance of Plant	8100	0.00	0.00	0:00	0.00	00:0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	0016	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				00.0
Total Component Unit Activities		0.00	00'0	0.00	0.00	0,00

nes:	
Revel	
General	
_	

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

0.00

0.00 0.00

0.00 0.00 0.00

0.00

0.00

Investment Eamings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Net Position, July 1, 2013 Change in Net Position

Net Position, June 30, 2014

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

Revenue and Changes Net (Expense)

COMBINING STATEMENT OF ACTIVITIES (CONTINUED) DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY MAJOR AND NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2014 Major Component Unit Name

				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	00:0	0.00	00'0	0.00
Student Personnel Services	6100	0.00	00.0	00.00	0:00	0.00
Instructional Media Services	6200	00'0	00'0	00.00	0.00	0.00
Instruction and Curriculum Development Services	0069	00'0	0.00	00:00	0.00	0.00
Instructional Staff Training Services	6400	00.00	00:0	00'0	0.00	0.00
Instructional-Related Technology	6500	0.00	00'0	00:0	00'0	0.00
Board	0012	0.00	00.0	0.00	00'0	0.00
General Administration	7200	0.00	00.0	0.00	00:0	00.00
School Administration	7300	0.00	00.0	0.00	000	0.00
Facilities Acquisition and Construction	7400	0.00	00'0	00:0	0.00	0.00
Fiscal Services	7500	0.00	00'0	00:00	0.00	00:00
Food Services	2600	0.00	00'0	0.00	0.00	0.00
Central Services	7700	0.00	00:0	00.0	0.00	0.00
Student Transportation Services	7800	0.00	00:0	00'0	00:0	0.00
Operation of Plant	1900	0.00	00.0	0.00	00'0	0.00
Maintenance of Plant	8100	0.00	00.0	00.0	0000	00:0
Administrative Technology Services	8200	0.00	00.0	0.00	00.00	00'0
Community Services	9100	0.00	00:0	00'0	00.0	0.00
Interest on Long-Term Debt	9200	0.00	00'0	00'0	00.0	0.00
Unallocated Depreciation/Amortization Expense*	_	0.00				0.00
Total Component Unit Activities	_	0.00	00.0	0.00	0.00	0000

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Jeneral
General

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

0.00

0.00

0.00

0.00

0.00

0.00

0.00 0.00

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Net Position, July 1, 2013 Change in Net Position

Net Position, June 30, 2014

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

Revenue and Changes Net (Expense)

COMBINING STATEMENT OF ACTIVITIES (CONTINUED) DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2014

				Program Revenues		in Net Position
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	2000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	00'0	0.00	0.00	0.00
Instructional Media Services	6200	0.00	00:0	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	00'0	0.00	00'0	0.00	0.00
Board	7100	00'0	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	00'0	0.00	0.00
School Administration	7300	0.00	0.00	00'0	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	00:0	00'0	0.00
Operation of Plant	7900	0.00	0.00	0.00	00'0	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	00'0	0.00
Community Services	016	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		00:00	00'0	0.00	0.00	0.00

General Revenues:

Property Taxes, Levied for Operational Purposes

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

0.00 0.00

0.00

0.00

0.00

0.00

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings Miscellaneous

Extraordinary Items Special Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers Change in Net Position

Net Position, July 1, 2013

Net Position, June 30, 2014

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

Revenue and Changes Net (Expense)

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2014 TOTAL COMPONENT UNITS

				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	0.00	0.00	00'0	00:0	0.00
Student Personnel Services	6100	0.00	00'0	00'0	00'0	0.00
Instructional Media Services	6200	0.00	0.00	00'0	0000	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	00'0	00'0	0.00
Instructional Staff Training Services	6400	0.00	0.00	00:0	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00 (0.00	00'0	00:0
Board	7100	0.00	0.00	0.00	000	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	00'0	0.00	0.00	00'0	0.00
Fiscal Services	7500	0.00	00'0	00:0	00.0	0.00
Food Services	7600	00'0	00'0	0.00	00'0	0.00
Central Services	7700	0.00	0.00	00'0	00.0	0.00
Student Transportation Services	7800	0.00	0000	0.00	0.00	0.00
Operation of Plant	7900	00.00	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	00.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	00.0	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		0000	0.00	00'0	00'0	0.00

General Revenues:

Property Taxes, Levied for Operational Purposes

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

0.00 0.00

0.00

0.00 0.00 0.00 0.00 0.00 0.00

0.00

0.00

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, 2013 Net Position, June 30, 2014

*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.

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DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY NOTES TO FINANCIAL STATEMENTS June 30, 2014

Exhibit D-1 Page 18 a

1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

Reporting Entity

The District School Board has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The governing body of the School district is the District School Board composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. The District School Board is part of the Florida system of public education under the general direction and control of the State Board of Education and is financially dependent on State support. However, the Board is considered a separate financial reporting entity because it is directly responsible for the day-to-day operations and control of District Schools within the framework of applicable State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Lafayette County. Pursuant to Section 237.01, Florida Statutes, the Superintendent of Schools is responsible for keeping records and accounts of all financial transactions in the manner prescribed by the State Commissioner of Education.

Criteria for determining if other entities are potential component units which 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 District School Board is financially accountable and other organizations for which the nature and significance of their relationship with the School Board are such that exclusion would cause the District's basic financial statements to be misleading or incomplete. Based on these criteria, no component units are included within the reporting entity of the District.

Basis of Presentation

Government-wide Financial Statements - Government-wide financial statements, including the statement of net assets and statement of activities, present information about the School District as a whole.

Government—wide financial statements are prepared using the economic resources measurement focus. 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. 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, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function or business segment is self-financing or draws from the general revenues of the District.

The effects of interfund activity have been eliminated from the government-wide financial statements, except for the net residual amounts between governmental and business-type activities.

Accounting policies conform with generally accepted accounting principles applicable to State and local governmental units.

<u>Fund Financial Statements</u> - Fund financial statements report detailed information about the District in the governmental, proprietary, and fiduciary funds. 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. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, reconciliation is presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

General Fund - 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.

Special Revenue - Other Fund - to account for certain Federal grant program resources.

Special Revenue - ARRA - to account for economic stimulus funds

<u>Capital Projects – Local Capital Improvement Fund</u> – to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs.

Additionally the District reports the following fund types:

Agency Funds - to account for resources of the school internal funds, which are used to administer money, collected at the several schools in connection with school, student athletic, class, and club activities.

Basis of Accounting

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

The government-wide financial statements are prepared using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using 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. When grant terms provide that the expenditure of funds is the prime factor for determining eligibility for Federal, State, and 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. The principal exceptions to this general rule are (1) prepaid expenses are generally not accrued; (2) interest on general long-term debt is recognized as expenditures when due; and (3)

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY NOTES TO FINANCIAL STATEMENTS June 30, 2014

Exhibit D-1 Page 18 c

expenditures related to liabilities reported as general long-term debt are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

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.

Deposits and Investments. The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term, highly liquid investments with original maturities of three months or less. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME, formerly known as the Local Government Surplus Funds Trust Fund Investment Pool.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

Investments consist of amounts placed in the SBA debt service accounts for investment of debt service moneys and amounts placed with the SBA for participation in the Florida PRIME and Fund B Surplus Funds Trust Fund (Fund B) investment pools created by Sections 218.405 and 218.417, Florida Statutes. These investment pools operate 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, 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 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, 2014. Fund B is not subject to participant withdrawal requests. Distributions from Fund B, as determined by the 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 date of Fund B. One hundred percent of such distributions from Fund B are available as liquid balance within Florida PRIME.

Types and amounts of investments held at fiscal year-end are described in a subsequent note.

Inventories. Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at last invoice, which approximates the first-in, first-out basis, except that the United States Department of Agriculture 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 purchased during the year and are adjusted at year-end to reflect year-end physical inventories.

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 \$750. Such assets are generally valued at historical cost. Donated assets are recorded at fair value at the date of donation.

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

Description	Estimated Lives
Improvement Other than Buildings	10 - 35 Years
Buildings and Fixed Equipment	20 - 50 Years
Furniture, Fixtures and Equipment	5 - 15 Years
Motor Vehicles	5 - 10 years
Audio Visual Materials	5 Years
Computer Software	5 Years

Current year information relative to changes in general fixed assets and depreciation is described in subsequent notes.

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.

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements.

Changes in long-term liabilities for the current year are reported in a subsequent note.

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 the 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 the FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY NOTES TO FINANCIAL STATEMENTS June 30, 2014

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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 that 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.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

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 taxes are determined by the Lafayette County Property Appraiser, and property taxes are collected by the Lafayette County Tax Collector.

Taxes become an enforceable lien on property as of January 1; 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 four percent for early payment.

Taxes become 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 Lafayette County Tax Collector at fiscal year-end but not yet remitted to the District. Because any delinquent taxes collected after June 30 would not be material, delinquent taxes receivable are not accrued and no delinquent tax revenue deferral is recorded.

Millages and taxes levied for the current year are presented in a subsequent note.

<u>Federal Revenue Sources</u>. 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.

2. BUDGETARY COMPLIANCE AND ACCOUNTABILITY

<u>Budgetary Information.</u> The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds, as described below:

- >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.
- > Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (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.
- > Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

3. INVESTMENTS

As of 6/30/14, the District has the following investments:

State Board of Administration-FL Prime(1)	\$31,403.86
State Board of Administration – Fund B	\$ 2,295.40
Debt Service Fund	\$ 3,621.75
TOTAL	\$ 37,321.01

Note: (1) This investment is reported as a cash equivalent for financial statement reporting purposes.

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY NOTES TO FINANCIAL STATEMENTS June 30, 2014

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4. DUE FROM OTHER AGENCIES

The nature of amounts due from other agencies is as follows:

Special Revenue Fund:

-	
June Meal Reimbursement Summer Meal Reimbursement DOE-Federal Cash Advance	\$ 5,592.77 \$ 1,842.12 \$ 3,839.00
Total	\$11,273.89
General Fund:	
Tabe Test – Career Source Fuel Tax Refund Mobile Home License Tax TIF Grant Pre K	\$ 30.00 \$ 1,954.60 \$ 250.75 \$ 12,285.88 \$ 1,983.83
Total	\$16,505.06
TOTAL DUE FROM OTHER AGENCIES	\$27,778.95

5. CHANGES IN CAPITAL ASSETS

Changes in capital assets are shown below:

The state of the s				
GOVERNMENTAL ACTIVITIES	Balance 07-01-13	Additions	Deletions	Balance 06-30-14
Capital Assets Not Being Depreciated:				
Land	251,838.93			251,838.93
Land Improvements	97,782.15		97,782.15	•
Construction in Progress	47,253.60	189,387.01	236,640.61	
Total Capital Assets Not Being Depre	ciated \$396,874.68	189,387.01	334,422.76	251,838.93
Capital Assets Being Depreciated:				
Improvements Other Than Building	902,365.21			902,365.21
Buildings and Fixed Equipment	18,827,841.63	228,090.61		19,055,932.24
Furniture, Fixtures and Equipment	1,214,074.94	67,776.50	115,574.35	1,166,277.09
Motor Vehicles	1,170,372.71			1,170,372.71
Audio Visual Materials and				
Computer Software	114,994.72		7,766.50	107,228.22
Total Capital Assets Being Depreciate Less Accumulated Depreciation for:	d \$22,229,649.21	295,867.11	123,340.85	22,402,175.47
Improvements Other Than Buildings	671,466.49	21,439.30		692,905.79
Buildings and Fixed Equipment	8,088,608.90	543,606.66		8,632,215.56
Furniture, Fixtures and Equipment	908,137.81	89,716.24	115,574.35	882,279.70
Motor Vehicles	755,915.26	54,342.43		810,257.69
Audio Visual Materials and				
Computer Software	99,612.06	9,478.88	7,766.50	101,324.44
Total Accumulated Depreciation	\$ <u>10,523,740.52</u>	718,583.51	123,340.85	11,118,983.18
Total Capital Assets Being Depreciated, Net	11,705,908.69 (4	122,716.40)		11,283,192.29
Governmental Activities Capital Assets, Net	12,102,783.37 (2	233,329.39)	334,422.76	11,535,031.22

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY NOTES TO FINANCIAL STATEMENTS June 30, 2014

Depreciation expense was charged to functions as follows:

Function	<u>Amount</u>
GOVERNMENTAL ACTIVITIES Pupil Transportation Services Unallocated	\$ 54,342.43 664,241.08
Total Depreciation Expense-Governmental Activities	\$ 718,583.51

6. INSTALLMENT PURCHASE PAYABLE

Two school buses with an asset balance of \$202,392 are being acquired under an installment-purchase agreement. Future minimum installment-purchase payments and the present value of the minimum installment-purchase payments as of June 30 are as follows:

Fiscal Year Ending June 30	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2015	69,488.53	<u>67,443.95</u>	<u>2,044.58</u>
Total Installment-Purchase Payments	\$ 69,488.53	\$ 67,443.95	\$2,044.58

The stated interest rate is 3.03%.

7. BONDS PAYABLE

Bonds payable at June 30, 2014, are as follows:

Fiscal Year Ending June 30	Total	Principal	Interest
State School Bonds:			
2015 2016 2017-2020	27,000.00 26,000.00 112,500.00	20,000.00 20,000.00 100,000.00	7,000.00 6,000.00 12,500.00
Total State School Bonds	\$165,500.00	\$140,000.00	\$25,500.00

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.

8. CHANGES IN LONG-TERM LIABILITIES:

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

<u>Description</u>	Balance 07-01-13	Additions	<u>Deductions</u>	Balance 06-30-14
Bonds Payable Compensated	\$160,000.00	0.00	\$20,000.00	\$140,000.00
Absences Payable Other Post Employment	\$675,376.28	\$17,756.78	0.00	\$693,133.06
Benefits Payable Installment Purchases	\$793,500.00	\$223,300.00	\$68,400.00	\$948,400.00
Payable	\$132,903.47		\$65,459.52	\$ 67,443.95
Total	\$1,761,779.75	\$241,056.78	\$153,859.52	\$1,848,977.01

Inasmuch as records kept for compensated absences relate only to hours earned, used, and available, the effective changes in individual employee compensation rates on changes in the reported value of the liability for compensated absences cannot be reasonably estimated. Accordingly, only the net change in compensated absences payable is shown.

9. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The following is a summary of interfund receivables and payable reported in the fund financial statements:

Funds	Interfund		
	Receivables	<u>Payables</u>	
Major: General Special Revenue-Other	\$ 8,839.21	\$ 8,839.21	
Total	\$ 8,939.21	\$ 8,839.21	

The following is a summary of interfund transfers reported in the fund financial statements:

Funds	Interfund		
	Transfers In Transfers Ou		
Major:			
General	\$136,469.50		
Special Revenue:			
Other		2.51	
Capital Projects:			
Capital Improvement		136,466.99	

10. FUND BALANCE REPORTING

Total

The District implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Types Definitions, for the fiscal year ended June 30, 2011. The objective of the statement is to improve the usefulness and understanding of fund balance information for users of the financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

\$136,469.50

\$136,469.50

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 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 fund balances at June 30, 2014.

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 or Director of Business and not included in other categories.

<u>Unassigned</u>

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.

11. SCHEDULE OF STATE REVENUE SOURCES

The District's principal source of revenues is the State, which provided about 67 percent of total revenues in fiscal year 2013-2014. The following is a schedule of State revenue sources and amounts:

Sources Amou		<u>nount</u>
Florida Education Finance Program	\$ 5	,365,979.00
Categorical Educational Programs	\$ 1	,307,409.29
Workforce Development	\$	54,496.00
Class Size Reduction-Construction	\$	0.00
Gross Receipts Tax (Public Education		
Capital Outlay)	\$	0.00
Motor Vehicle License Tax (Capital		
Outlay and Debt Service)	\$	40,057.20
Mobile Home License Tax	\$	3,613.92
Food Service Supplement	\$	7,281.00
Miscellaneous	\$	266,407.86
TOTAL	\$ 7	,045,244.27

Accounting policies relating to certain State revenue sources are described in note 1. J.

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12. PROPERTY TAXES

The following is a summary of millages and taxes levied on the 2013 tax roll for the fiscal year 2013-2014.

Taxes Levied

		
General Fund		
Non-voted School Tax: Required Local Effort Discretionary Local Effort	5.221 .748	\$ 1,292,926.00 \$ 185,234.00
Capital Projects Funds		
Non-voted Tax: Local Capital Improvement	1.500	\$ 371,459.00
Total Taxes	7.469	\$1,849,619.00

Millages

13. FLORIDA RETIREMENT SYSTEM

Essentially all regular employees of the District are eligible to enroll as members of the State-administered 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 FRS 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 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 FRS 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, 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.

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY NOTES TO FINANCIAL STATEMENTS June 30, 2014

Exhibit D-1 Page 18 n

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, Elected County Officers, 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 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 ended June 30, 2014 was \$612,899.69.

There were 18 District participants in the Investment Plan during the 2013-14 fiscal year. The District's contributions including employee contributions to the Investment Plan totaled \$65,589.85, which was equal to the required contribution for the 2013-14 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 supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement.

14. 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; and natural disasters. The Lafayette County District School Board participates in a group self-insurance program administered by the Florida School Boards Association, Inc. The District's covered risks related to comprehensive property and liability insurance, general liability, workers' compensation, money and securities, and employees' fidelity and faithful performance are included in the group program. The program is self-sustaining through member assessments (premiums) and purchases coverage through commercial companies for claims in excess of specified amounts.

The District also participates in supplemental employee group insurance programs administered through the North East Florida Educational Consortium (Consortium) for life, dental, vision, disability, and accidental death and dismemberment. The Consortium is governed by a board of directors composed of the superintendents of participating school districts. The program is self-sustaining through member assessments (premiums) and purchases coverage through commercial companies for claims in excess of specified amounts. The Consortium offices are located in Putnam County, and the Putnam County District School Board is the fiscal agent. Premiums charged to the districts are based on each individual district's claims experience, and the program operates as an individually-funded plan by each participating district with shared administrative costs and a pooling of plan assets for working capital. Accordingly, the District reports the District's estimated liability for unpaid claims. Section 1001.42(12)(k), Florida Statutes, provides the authority for the District to enter into such risk management programs.

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

A liability in the amount of \$13,684.00 was actuarially determined to cover estimated incurred, but not reported, insurance claims payable at June 30, 2014.

The following schedule represents the changes in claims liability for the past three fiscal years for the District's self-insurance program:

	Beginning-of- Fiscal-Year Liability	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
2011-12	18,142.45	166,117.78	(168,213.76)	16,046.47
2012-13	16,046.47	152,471.11	(154,089.58)	14,428.00
2013-14	14,428.00	136,312.32	(137,056.32)	13,684.00

The District's health and hospitalization coverage is being provided through purchased commercial insurance, with minimum deductibles for each line of coverage.

15. OTHER POSTEMPLOYMENT BENEFITS PLAN

Plan Description. The Other Postemployment Benefits Plan (Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical, prescription drug coverage, dental, vision coverage and life insurance. The District subsidizes the premium rates paid by retirees by allowing them to participate in the plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on a actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. Additionally, the district pays a portion of the cost of healthcare benefits for certain retired former employees (explicit subsidy). Pursuant to the current instructional and school related employee contracts, current employees who retire within the first year of eligibility for retirement (30 years of service and/or age 62 and vested with the Florida Retirement System) and files a Notice of Intent to Retire within the designated timelines, are eligible to receive the benefit. The benefits provided under this defined benefit plan continue until the employees reaches 65 years of age or becomes eligible for Medicare whichever occurs first. The Plan does not issue a stand-alone report, and is not included in the report of a Public Employee Retirement System or another entity.

<u>Funding Policy</u>. Contribution requirements of the District and plan members are established and may be amended through action from the Board. The District has not advanced-funded or established a funding methodology for the annual Other Postemployment Benefit (OPEB) obligation, and the plan is financed on a pay-as-you-go basis. For the 2013-14 fiscal year, 35 retirees received postemployment healthcare benefits. The District provided required contributions of \$223,300.00 toward the annual OPEB cost comprised of premium payments made on behalf of retirees and net of retiree contributions totaling \$68,400.00.

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY NOTES TO FINANCIAL STATEMENTS June 30, 2014

Annual OPEB Cost and Net OPEB Obligation. 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 Governmental Accounting Standards Board 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 amortized any unfunded actuarial liabilities 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 changes in the District's net OPEB obligation for other post employment benefits:

Description	Amount
Normal Cost (service cost for one year)	\$ 114,300
Amortization of Unfunded Actuarial	
Accrued Liability	105,900
Interest on Normal Cost and Amortization	4,400
Annual Required	
Contribution	224,600
Interest on Net OPEB Obligation	31,700
Adjustment to Annual Required Contribution	(33,000)
Annual OPEB Cost	
(Expense)	223,300
Contribution Toward the OPEB Cost	(68,400)
Increase in Net OPEB Obligation	154,900
Net OPEB Obligation, Beginning of Year	793,500
Net OPEB Obligation, End of Year	\$ 948,400

The District's annual OPEB cost, the percentage of annual OPEB costs contributed to the plan, and the net OPEB obligation as of June 30, 2014 were as follows:

2009-10 \$ 0 2010-11 \$224,100 2011-12 \$450,400 2012-13 \$621,200 2013-14 \$793,500	\$363,500 \$275,600 \$287,900	35.5% 37.7% 38.0% 40.2% 30.63%	\$224,100 \$450,400 \$621,200 \$793,500 \$948,400

<u>Funded Status and Funding Progress</u>. As of July 1, 2013, the most recent valuation date, the actuarial accrued liability for benefits was \$2,593,700 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$2,593,700 and a funded ratio of 0 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 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 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.

16. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

<u>Encumbrances.</u> 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, 2014:

]	Major Funds				
<u>General</u>	Special Revenue- Other	Capital Projects- Local Capital Improvement	Nonmajor Governmental Funds	Total Governmental Funds	
\$ 2,480.00	\$2,611.00	0.00	0.00	\$5,091.00	

17. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

LOSS CONTINGENCIES

The District received financial assistance from Federal and State agencies in the form of grants. The administration of the programs generally require compliance with specified terms and conditions and is subject to final determination by the applicable Federal and State agencies. Any disallowed claims should become a liability of the General Fund or other applicable funds. The questioned costs identified in an audit for the fiscal year ended June 30, 2012, totaled \$157,799.

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POST-EMPLOYMENT BENEFITS PLAN June 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
7/1/2009		3,990,900	3,990,900	0.00%	5,754,400	69.40%
7/1/2011		3,199,200	3,199,200	0.00%	5,837,400	54.80%
7/1/2013		2,593,700	2,593,700	0.00%	N/A	N/A

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Fiscal Year Ended June 30, 2014

1	RUDGETARV	RASIS OF	ACCOUNTING

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

2. SCHEDULE OF FUNDING PROGRESS - OTHER POST-EMPLOYMENT BENEFITS

The last valuation was performed as of July, 1, 2011. The following items have changed for the July 1, 2013 valuation:

- > The claim costs have been updated to reflect the most recent premium rates.
- > The termination and retirement tables have been updated to be consistent with the July, 2013 Florida Retirement System actuarial valuation. Although the rates did not change from the prior valuation, some change in application resulted from reflecting Tier I and Tier II respective eligibilities.
- > FRS retirement eligibilities have been updated based on the Tier I (hired prior to July 1, 2011) and Tier II (hired on or after July 1, 2011) requirements.

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

For the Fiscal Year Ended June 30, 2014

REVENUES Federal Direct Federal Direct Federal Through State and Local State Sources Jacob Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Atta Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Atta Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Atta Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Atta Sources: Atta Sources A	Deer 00 00 00 00 00 00 00 00 00 00 00 00 00	25,000.00 6,766,317.38 1,478,160.00 25,000.00 1,503,160.00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00 105,942.00	38,717.46 29,251.57 6,993,978.59 1,478,160.00 1,478,160.00 106,400.37 1,584.560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 226,047.81 223,012.38 564,396.70 18,158,44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20 174,879.00	Actual Amounts 38,717.46 29,251.57 6,997,906.07 1,504,456.89 0.00 0.00 0.00 0.00 110,585.95 1,615,042.84 8,680,917.94 4.803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61 0.00	Final Budget - Positive (Negative) 0. 0. 0. 3,927. 26,296. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 4,185.0 30,481.3 2,465.2 10,538 2,626.0 7,893 33,587.0 9,907.2 1,019.8 1,896.1 17,533 3,019 13,436.2 4,963.2 5,060.8 3,964.3
REVENUES Federal Direct 310 520 521 521 522 522 523	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	25,000.00 5,766,317.38 1,478,160.00 25,000.00 1,503,160.00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 591,600.12 592,275.00 194,031.00	38,717.46 29,251.57 6,993,978.59 1,478,160.00 1,478,160.00 1,584,560.87 1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 226,047.81 223,012.38 564,396.70 18,158,44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	38,717.46 29,251.57 6,997,906.07 6,997,906.07 1,504,456.89 0.00 0.00 0.00 0.00 0.00 110,585.95 1,615,042.84 8,680,917.94 4,803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	0. 0. 3,927. 26,296. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0
Federal Through State and Local 320	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	25,000.00 1,478,160.00 25,000.00 1,503,160.00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 591,600.12 592,275.00 194,031.00	29,251.57 6,993,978.59 1,478,160.00 1,478,160.00 1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158,44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	29,251.57 6,997,906.07 1,504,456.89 0.00 0.00 0.00 0.00 0.00 110,585.95 1,615,042.84 8,680,917.94 4.803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	0. 3,927. 26,296. 0. 0. 0. 0. 0. 0. 0. 0. 0. 4,185.0 30,481.5 34,409.0 160,831.2 2,465.2 10,538.3 2,626.3 7,893.3 33,587.3 1,019.6 1,896.1 17,633.6 3,019.0 215.3 13,436.2 4,963.5 5,060.8 3,964.3
State Sources 330	0 421, 3 421, 3 421, 3 419 X 6 6 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	25,000.00 1,478,160.00 25,000.00 1,503,160.00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 591,600.12 592,275.00 194,031.00	1,478,160.00 1,478,160.00 1,478,160.00 106,400.87 1,584,560.87 8,646,508.49 4,964,582.57 307,370,23 137,790.96 154,405.46 89,942.10 199,690.59 226,047.81 223,012.38 564,396.70 18,158,44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	6,997,906.07 1,504,456.89 0.00 0.00 0.00 0.00 10,585.95 1,615,042.84 8,680,917.94 4,803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 \$82,844.00 \$93,652.72 307,821.36 170,914.61	3,927. 26,296. 0. 0. 0. 0. 0. 4,185. 30,481. 34,409. 160,831. 2,465. 10,538. 2,626. 7,893. 33,587. 9,907. 1,019. 1,896. 17,633. 3,019. 01. 215. 13,436. 4,963. 5,060. 3,964.
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes 341, 342, 342, 342, 342, 342, 342, 342, 342	421, 3 421, 3 421, 3 421, 3 421, 3 421, 3 400, 000, 000, 000, 000, 000, 000, 000,	25,000.00 1,503,160.00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,67.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	1,478,160.00 106,400.37 1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 226,047.81 223,012.38 564,396.70 18,158,44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	1,504,456.89 0.00 0.00 0.00 0.00 110,585.95 1,615,042.84 8,680,917.94 4.803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 \$85,844.00 \$93,652.72 307,821.36 170,914.61	26,296.1 0.0 0.1 0.1 0.1 4.185.6 30,481.5 34,409.6 160,831.2 2,465.5 10,538.2 2,626.8 7,893.3 33,587.6 9,907.3 1,019.6 1,896.1 17,633.6 3,019.7 0.0 215.2 13,436.2 4,963.5 5,060.8 3,964.3
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes 341, 342	3 421, 3 421, 3 4419	25,000.00 1,503,160.00 8,294,477.38 4,875,544.31 298,589,98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939,38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	106,400.87 1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	0.00 0.00 0.00 0.00 0.00 110,585.95 1,615,042.84 8,680,917.94 4,803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 583.844.00 593,652.72 307,821.36 170,914.61	0.0 0.0 0.0 0.0 4.185.1 30,481.5 34,409.4 160,831.3 2,455.2 10,538.3 2,626.6 7,893.3 33,587.4 9,907.3 1,019.6 1,896.1 17,533.6 3,019.0 215.3 13,436.2 4,963.5 5,060.6 3,964.3
Operational Purposes 342	3 421, 3 421, 3 4419	25,000.00 1,503,160.00 8,294,477.38 4,875,544.31 298,589,98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939,38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	106,400.87 1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	0.00 0.00 0.00 0.00 0.00 110,585.95 1,615,042.84 8,680,917.94 4,803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 583.844.00 593,652.72 307,821.36 170,914.61	0.0 0.0 0.0 0.0 4.185.3 34,409. 160,831.3 2,652.3 10,538.3 2,626.4 7,893.3 33,587.4 9,907.3 1,019.4 1,896.1 17,533.4 3,019.0 1215.1 13,436.3 4,963.3 5,060.3
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service 3412, 3 Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects 342 Local Sales Taxes 3418, 342 Charges for Service Food Service 345 Impact Fees	421, 3 421, 3 419 X 6	25,000.00 1,503,160.00 8,294,477.38 4,875,544.31 298,589,98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939,38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	106,400.87 1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	0.00 0.00 0.00 0.00 0.00 110,585.95 1,615,042.84 8,680,917.94 4,803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 583.844.00 593,652.72 307,821.36 170,914.61	0.0 0.0 0.0 0.0 4.185.1 30,481.5 34,409.4 160,831.3 2,455.2 10,538.3 2,626.6 7,893.3 33,587.4 9,907.3 1,019.6 1,896.1 17,533.6 3,019.0 215.3 13,436.2 4,963.5 5,060.6 3,964.3
Debt Service 342	3 421, 3 4419 XX 66 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	1,503,160,00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	0.00 0.00 0.00 0.00 110,585,95 1,615,042,84 8,680,917,94 4,803,751,19 304,904,99 127,252,60 151,778,59 82,048,52 166,102,97 266,140,44 221,992,71 562,500,55 525,00 240,150,57 0.00 2,344,47 585,844,00 593,652,72 307,821,36 170,914,61	0,0 0,1 0,1 0,1 0,1 0,1 0,1 0,1 1,1 1,1
Property Taxes Levied, Tax Redemptions and Excess Fees for 3413, 3 Capital Projects 342 Local Sales Taxes 3418,	421, 3 419 X 66 99 99 99 99 99 99 99 99 99 99 99 99	1,503,160,00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	0.00 0.00 0.00 0.00 110,585,95 1,615,042,84 8,680,917,94 4,803,751,19 304,904,99 127,252,60 151,778,59 82,048,52 166,102,97 266,140,44 221,992,71 562,500,55 525,00 240,150,57 0.00 2,344,47 585,844,00 593,652,72 307,821,36 170,914,61	0,0 0,1 0,1 0,1 0,1 0,1 0,1 0,1 1,1 1,1
Capital Projects 342 Local Sales Taxes 3418. Charges for Service - Food Service 345 Impact Fees 349 Other Local Revenue 340 Total Revenues EXPENDITURES Current: Instruction Instruction and Services 610 Instruction and Curriculum Development Services 630 Instructional Media Services 640 Instructional Staff Training Services 640 Instructional-Related Technology 650 Board 710 General Administration 720 School Administration 730 Facilities Acquisition and Construction 741 Fiscal Services 750 Food Services 750 Contral Services 750 Operation of Plant 810 Administrative Technology Services 910 Operation of Plant 810 Administrative Technology Services 910 Debt Service: (Function 9200) Retirement of Principal 710 Interest	3 419 X 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	1,503,160,00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	0.00 0.00 0.00 0.00 110,585,95 1,615,042,84 8,680,917,94 4,803,751,19 304,904,99 127,252,60 151,778,59 82,048,52 166,102,97 266,140,44 221,992,71 562,500,55 525,00 240,150,57 0.00 2,344,47 585,844,00 593,652,72 307,821,36 170,914,61	0,0 0,1 0,1 0,1 0,1 0,1 0,1 0,1 1,1 1,1
Local Sales Taxes 3418, Charges for Service - Food Service 345 Impact Fees 349 Other Local Revenue Total Local Sources 340 Total Revenues EXPENDITURES Current: Instruction 500 Student Personnel Services 610 Instructional Media Services 620 Instructional Media Services 630 Instructional Staff Training Services 640 Instructional Staff Training Services 640 Instructional-Related Technology 650 Board 710 General Administration 720 School Administration 730 Facilities Acquisition and Construction 741 Fiscal Services 750 Control Services 760 Central Services 760 Central Services 780 Operation of Plant 790 Maintenance of Plant 810 Administrative Technology Services 820 Community Services 910 Debt Service: (Function 9200) Retirement of Principal 710 Interest 720 Other Capital Outlay 730 Facilities Acquisition and Construction 742 Other Capital Outlay 730 Total Expenditures 820 Capital Outlay 730 Facilities Acquisition and Construction 742 Other Capital Outlay 730 Total Expenditures 820 Sexuance of Bonds 371 Premium on Sale of Bonds 371 Premium on Sale of Bonds 371 Proceeds of Lease-Purchase Agreements 375 Proceeds of Lease-Purchase Agreements 375 Proceeds of Lease-Purchase Agreements 375	419 XX 66 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	1,503,160,00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	0.00 0.00 0.00 0.00 110,585.95 1,615,042.84 8,680,917.94 4,803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	0.0 0.1 0.1 0.1 0.1 0.1 0.1 0.1
Charges for Service - Food Service 345 Impact Fees 349 Other Local Revenue 340 Total Local Sources 340 Total Revenues 340 EXPENDITURES 500 Current: Instruction Instructional Media Services 610 Instructional Media Services 620 Instructional Staff Training Services 630 Instructional-Related Technology 650 Board 710 General Administration 720 School Administration 730 Facilities Acquisition and Construction 741 Fiscal Services 750 Food Services 750 Central Services 750 Student Transportation Services 780 Operation of Plant 810 Administrative Technology Services 820 Community Services 910 Debt Service: (Function 9200) Retirement of Principal 710 Interest 720 Due and Fees 730 M	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,503,160,00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	0.00 0.00 110,585.95 1,615,042.84 8,680,917.94 4.803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 \$85,844.00 \$93,652.72 307,821.36 170,914.61	0.0 0.1 4.185.0 30,481.1 34,409.1 160,831.2 2,465.3 10,538.2 2,626.1 7,893.3 33,587.4 9,907.2 1,019.4 1,896.1 17,633.4 3,019.1 0.1 215.2 13,436.2 4,963.3 5,060.0 3,964.3
Impact Fees 349 Other Local Revenue Total Local Sources 340 Total Revenues EXPENDITURES Instruction Instruction Instruction Instruction Instruction Instruction Instruction Instruction Instruction Instructional Media Services Instructional Media Services Instructional Media Services Instructional Institution Board General Administration Facilities Acquisition and Construction Fiscal Services Food Services Student Transportation Services Total Expenditures Debt Service: (Function 9200) Retirement of Plant		1,503,160,00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	0.00 110,585,95 1,615,042.84 8,680,917.94 4,803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	0, 4,185, 30,481, 34,409, 160,831, 2,465, 10,538, 2,626, 7,893, 33,587, 9,907, 1,019, 1,896, 17,533, 3,019, 01, 215, 13,436, 4,963, 3,964,
Other Local Revenue 340 Total Local Sources 340 Total Revenues EXPENDITURES Current: Instruction Instructional Media Services 610 Instructional Media Services 620 Instructional Media Services 640 Instructional Staff Training Services 640 Instructional-Related Technology 650 Board 710 General Administration 720 School Administration 730 Facilities Acquisition and Construction 741 Fiscal Services 750 Central Services 750 Central Services 770 Student Transportation Services 780 Operation of Plant 810 Administrative Technology Services 820 Community Services 910 Debt Service: (Function 9200) Retirement of Principal 716 Interest 720 Due and Fees 730 Miscellaneous 790 Capital Oulay: 750		1,503,160,00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	110,585.95 1,615,042.84 8,680,917.94 4,803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 583.844.00 593,652.72 307,821.36 170,914.61	4,185. 30,481. 34,409. 160,831. 2,465. 10,538. 2,626. 7,893. 33,587. 9,907. 1,019. 1,896. 17,633. 3,019. 0. 215. 13,436. 4,963. 5,060. 3,964.
Total Local Sources 340		1,503,160,00 8,294,477.38 4,875,544.31 298,589.98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	1,584,560.87 8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	1,615,042.84 8,680,917.94 4,803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	30,481, 34,409, 160,831, 2,465, 10,538, 2,626, 7,893, 33,587, 9,907, 1,019, 1,896, 17,633, 3,019, 0,0 215, 13,436, 4,963, 5,060, 3,964,
Total Revenues EXPENDITURES		8,294,477.38 4,875,544.31 298,589.8 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	8,646,508.49 4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158,44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	8,680,917.94 4,803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	34,409. 160,831. 2,465. 10,538. 2,626. 7,893. 33,587. 9,907. 1,019. 1,896. 17,633. 3,019. 0. 215. 13,436. 4,963. 5,060. 3,964.
EXPENDITURES Current: Instruction 500		4,875,544.31 298,589,98 151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939,38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	4,964,582.57 307,370.23 137,790.96 154,405.46 89,942.10 199,690.59 226,047.81 223,012.38 564,396.70 18,158,44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	4.803,751.19 304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	160,831 2,465, 10,538, 2,626, 7,893, 33,587, 9,907, 1,019, 1,896, 17,533, 3,019, 01,215, 13,436, 4,963, 5,060, 3,964,
Instruction		298,589,98 151,413,42 150,072.00 48,627.12 133,643.01 264,673.96 201,939,38 544,816.00 14,525,74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	307,370,23 137,790,96 154,405,46 89,942,10 199,690,59 276,047,81 223,012,38 564,396,70 18,158,44 243,170,32 2,560,00 599,280,29 598,616,71 312,882,20	304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	2,465, 10,538. 2,626. 7,893. 33,587, 9,907. 1,019. 1,896. 17,633. 3,019. 0. 215. 13,436. 4,963. 5,060. 3,964.
Student Personnel Services 610		298,589,98 151,413,42 150,072.00 48,627.12 133,643.01 264,673.96 201,939,38 544,816.00 14,525,74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	307,370,23 137,790,96 154,405,46 89,942,10 199,690,59 276,047,81 223,012,38 564,396,70 18,158,44 243,170,32 2,560,00 599,280,29 598,616,71 312,882,20	304,904.99 127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	2,465, 10,538. 2,626. 7,893. 33,587, 9,907. 1,019, 1,896. 17,633. 3,019. 0. 215. 13,436. 4,963. 5,060.
Instructional Media Services 620 Instruction and Curriculum Development Services 630 Instructional Staff Training Services 640 Instructional-Related Technology 650 Board 710 General Administration 720 School Administration 730 Facilities Acquisition and Construction 741 Fiscal Services 750 Food Services 750 Central Services 780 Operation of Plant 790 Maintenance of Plant 810 Administrative Technology Services 820 Community Services 910 Debt Service: (Function 9200) Retirement of Principal 710 Interest 720 Due and Fees 730 Miscellaneous 790 Capital Outlay: 742 Facilities Acquisition and Construction 742 Other Capital Outlay 930 Total Expenditures 70 Other Capital Outlay 70 Total Expenditures 70		151,413.42 150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	137,790.96 154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158,44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	127,252.60 151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 \$82,844.00 \$93,652.72 307,821.36 170,914.61	10,538. 2,626. 7,893. 33,587, 9,907. 1,019, 1,896. 17,633. 3,019. 0. 215. 13,436. 4,963. 5,060. 3,964.
Instruction and Curriculum Development Services 630 Instructional Staff Training Services 644 Instructional-Related Technology 650 Board 710 General Administration 720 School Administration 730 Facilities Acquisition and Construction 741 Fiscal Services 750 Food Services 770 Student Transportation Services 780 Operation of Plant 790 Maintenance of Plant 810 Maintenance of Plant 820 Community Services 910 Debit Service: (Function 9200) Retirement of Principal 710 Interest 720 Due and Fees 733 Miscellaneous 790 Capital Outlay: 742 Other Capital Outlay 930 Fotal Expenditures 720 Capital Frincing Sources (Under) Expenditures 720 Other Capital Outlay 930 Fotal Expenditures 720 Senson of Bonds 379 Premium on Sale of Bonds 379 Proceeds of Lease-Purchase Agreements 375		150,072.00 48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	154,405.46 89,942.10 199,690.59 276,047.81 223,012.38 564,396.70 18,158,44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	151,778.59 82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	2,626. 7,893. 33,587, 9,907. 1,019, 1,896. 17,633. 3,019. 0. 215. 13,436. 4,963. 5,060. 3,964.
Instructional Staff Training Services 640 Instructional-Related Technology 650 Board 710 General Administration 720 School Administration 730 Facilities Acquisition and Construction 741 Fiscal Services 750 Food Services 770 Food Services 770 Student Transportation Services 780 Operation of Plant 790 Maintenance of Plant 810 Administrative Technology Services 910 Debt Service: (Function 9200) Retirement of Principal 710 Interest 720 Due and Fees 730 Miscellaneous 790 Capital Outlay: Facilities Acquisition and Construction 742 Other Capital Outlay 930 Fotal Expenditures 820 Detail Expenditures 820 Detail Expenditures 820 Detail Expenditures 820 Sexess (Deficiency) of Revenues Over (Under) Expenditures 820 Other Financian Sources (USES) 831 Premium on Sale of Bonds 371 Premium on Sale of Bonds 881 Proceeds of Lease-Purchase Agreements 375		48,627.12 133,643.01 264,673.96 201,939.38 544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	89,942.10 199,690.59 226,047.81 223,012.38 564,396.70 18,158,44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	82,048.52 166,102.97 266,140.44 221,992.71 562,500.55 525,00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	7,893. 33,587, 9,907. 1,019, 1,896. 17,633, 3,019. 0. 215. 13,436. 4,963. 5,060.
Instructional-Related Technology 650		133,643,01 264,673,96 201,939,38 544,816.00 14,525,74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	199,690.59 276,047.81 223,012,38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	166,102.97 266,140.44 221,992.71 562,500.55 525,00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	33,587. 9,907. 1,019. 1,896. 17,593. 3,019. 0. 215. 13,436. 4,963. 5,060.
Board		264,673,96 201,939,38 544,816.00 14,525,74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	276,047.81 223,012.38 564,396.70 18,158.44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	266,140.44 221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	9,907. 1,019. 1,896. 17,533. 3,019. 0. 215. 13,436. 4,963. 5,060. 3,964.
School Administration 720		201,939,38 544,816.00 14,525,74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	223,012,38 564,396.70 18,158,44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	221,992.71 562,500.55 525.00 240,150.57 0.00 2,344.47 582,844.00 593,652.72 307,821.36 170,914.61	1,019; 1,896. 17,533; 3,019; 0. 215. 13,436. 4,963. 5,060. 3,964.
School Administration 730 Facilities Acquisition and Construction 741 Fiscal Services 750 Food Services 750 Food Services 750 Central Services 770 Student Transportation Services 780 Operation of Plant 790 Maintenance of Plant 810 Maintenance of Plant 820 Community Services 910 Community Services 910 Retirement of Principal 710 Interest 720 Due and Fees 733 Miscellaneous 790 Capital Outlay: Facilities Acquisition and Construction 742 Other Capital Outlay 930 For Capital Outlay 93		544,816.00 14,525.74 240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	18,158,44 243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	562,500.55 525.00 240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	1,896. 17,633. 3,019: 0. 215. 13,436. 4,963. 5,060. 3,964.
Fiscal Services 750		240,059.00 2,220.00 591,600.12 592,275.00 194,031.00	243,170.32 2,560.00 599,280.29 598,616.71 312,882.20	240,150.57 0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	3,019. 0. 215. 13,436. 4,963. 5,060. 3,964.
Food Services 760		2,220,00 591,600.12 592,275.00 194,031.00	2,560.00 599,280.29 598,616.71 312,882.20	0.00 2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	0. 215. 13,436. 4,963. 5,060. 3,964.
Central Services 770		591,600.12 592,275.00 194,031.00	599,280.29 598,616.71 312,882.20	2,344.47 585,844.00 593,652.72 307,821.36 170,914.61	215. 13,436. 4,963. 5,060. 3,964.
Student Transportation Services 780		591,600.12 592,275.00 194,031.00	599,280.29 598,616.71 312,882.20	585,844.00 593,652.72 307,821.36 170,914.61	13,436. 4,963. 5,060. 3,964.
Operation of Plant)	592,275.00 194,031.00	598,616.71 312,882.20	593,652.72 307,821.36 170,914.61	4,963. 5,060. 3,964.
Maintenance of Plant 810 Administrative Technology Services 820 Community Services 910 Debt Service: (Function 9200) 710 Retirement of Principal 720 Interest 720 Due and Fees 730 Miscellaneous 790 Capital Outlay: 742 Facilities Acquisition and Construction 742 Other Capital Outlay 930 Total Expenditures 20 Excess (Deficiency) of Revenues Over (Under) Expenditures 20 DTHER FINANCING SOURCES (USES) 371 SSUANCE of Bonds 371 Premium on Sale of Bonds 891 Proceeds of Lease-Purchase Agreements 375)	194,031.00	312,882.20	307,821.36 170,914.61	5,060. 3,964.
Administrative Technology Services 820 Community Services 910 Debt Service: (Function 9200) Retirement of Principal 710 Interest 720 Due and Fees 730 Miscellaneous 790 Capital Outlay: 742 Other Capital Outlay 930 Tealities Acquisition and Construction 742 Other Capital Outlay 930 Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES) Issuance of Bonds 379 Premium on Sale of Bonds 389 Proceeds of Lease-Purchase Agreements 375)			170,914.61	3,964.
Community Services 910 Debt Service: (Function 9200) Retirement of Principal 710 Interest 720 Due and Fees 730 Miscellaneous 790 Capital Outlay: 742 Other Capital Outlay 930 Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES) Issuance of Bonds 379 Premium on Sale of Bonds 891 Proceeds of Lease-Purchase Agreements 375 Proceeds of Lease-Purchase Agreements 375 Community Services 375 Community Services 710 Communit		7247	27 1(013100	· · · · · · · · · · · · · · · · · · ·	
Retirement of Principal 710 Interest 720 Due and Fees 730 Miscellaneous 790 Capital Outlay: Facilities Acquisition and Construction 742 Other Capital Outlay 930 Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES) Issuance of Bonds 3710 Premium on Sale of Bonds 3710 Premium on Sale of Bonds 891 Proceeds of Lease-Purchase Agreements 3751					0.0
Interest 720	- 1				
Due and Fees 730				0.00	0.0
Miscellaneous 790 Capital Outlay: 742 Facilities Acquisition and Construction 742 Other Capital Outlay 930 Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES) 3710 Insurance of Bonds 379 Premium on Sale of Bonds 891 Proceeds of Lease-Purchase Agreements 375				0.00	0.1
Capital Outlay: Facilities Acquisition and Construction 742				0.00	0,1
Tacilities Acquisition and Construction 742				0.00	0.0
Other Capital Outlay 930 Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES) 371 Issuance of Bonds 379 Premium on Sale of Bonds 379 Discount on Sale of Bonds 891 Proceeds of Lease-Purchase Agreements 375	,			0.00	0.1
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		8,487,96	41,112.12	36,347.02	4.765.
OTHER FINANCING SOURCES (USES)		8,418,460.00	8,907,897.88	8,624,072.31	283,825.
		(123,982.62)	(261,389.39)	56,845.63	318,235.0
Premium on Sale of Bonds 379 Discount on Sale of Bonds 891 Proceeds of Lease-Purchase Agreements 375					
Discount on Sale of Bonds 891 Proceeds of Lease-Purchase Agreements 3756)			0.00	0.0
Proceeds of Lease-Purchase Agreements 375	-			0.00	0.9 0.9
	.			0.00	0.0
				0.00	0.0
Discount on Lease-Purchase Agreements 893				0.00	0.0
oans 372				00,0	0.0
Sale of Capital Assets 373	, ,			0.00	0.0
Loss Recoveries 374				0.00	0.
Proceeds of Forward Supply Contract 376				0.00	0.1
Proceeds from Special Facility Construction Account 3776				0.00	0.0
Face Value of Refunding Bonds 371: Premium on Refunding Bonds 379:				0.00	0.6 0.6
Discount on Refunding Bonds 892			-	0.00	0.9
Refunding Lease-Purchase Agreements 375:				0.00	0.0
Premium on Refunding Lease-Purchase Agreements 3794				0.00	0.0
Discount on Refunding Lease-Purchase Agreements 894				0.00	0.
ayments to Refunding Escrow Agent (Function 9299) 760				0.00	0.
ransfers In 3600			136,466.99	136,469.50	2.:
Transfers Out 9700	<u> </u>		126.4/6.00	0.00	0.0
Otal Other Financing Sources (Uses)		0.00	136,466.99	136,469.50	2.:
PECIAL ITEMS				0.00	0.5
EXTRAORDINARY ITEMS				0.00	0.1
				0.00	0.0
let Change in Fund Balances		(172.002.02)	(124,922.40)	193,315.13	318,237.5
Fund Balance, July 1, 2013 2800		(123,982.62)	(124,722.40)]	578,315.70	0.0
Adjustment to Fund Balances 2891		578,315.70	578,315.70	717.10	0.0

DISTRICT SCHOOL BOARD OF LAFAYETTE 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, 2014

REVENUES		Account	Budgeted	i Amounts	Actual	Variance with Final Budget -
Total Care State		Number	Original	Final	Amounts	Positive (Negative)
Robert Through State and Local 3300 0.00		2100			0.00	0.00
State Sources						0.00
Interest	State Sources					0.00
Open	Local Sources:					
Property Taves Levick, Tax Rechaptions and Excess Fees for 1412, 3421, 523						
Del: Service International Content International Engineering International Content Internati		_			0.00	0.00
Property Taxes Levided, Tax Reclengations and Excess Fees for Capital Projects Quality Qua					0.00	0.00
Capital Projects					0.05	0.00
Charges for Service - Food Service	Capital Projects				0.00	0.00
Impact Press 3466						0.00
Other Local Revenue						0.00
Total Local Sources		3490				0.00
Teel Revenues Current: SUPPORTURES Current: Subdest Proposed Services Subdest		3400	0.00	0.00		0.00
Startection	Total Revenues		0.00	0.00	0.00	0.00
Saludin Proposed Services	EXPENDITURES					
Starter Personnel Services		5000				2.02
Instructional Media Services						0.00
Instruction and Cartriculum Development Services						0.00
Instructional Staff Training Services						00,0
Section 1900	Instructional Staff Training Services				0.00	0.00
General Administration 7200 0.00						0.00
School Administration 7300 0.00 Fiscal Services 7500 0.00 Fiscal Services 7500 0.00 Food Services 7500 0.00 Central Services 7500 0.00 Contral Services 7500 0.00 Central Services 7500 0.00 Central Services 7500 0.00 Condition of Plant 7500 0.00 Operation 7500 0.00 Operation 7500 0.00 Operat						0.00
Presidites Acquisition and Construction						0.00
Fixed Services						0.00
Central Services						0.00
Student Transportation Services 7850 0.00 0.00	Food Services	7600				0.00
Operation of Plant						0.00
Maistenance of Flant						. 0.00
Administrative Technology Services \$200 0.00 0.00 Deht Service: (Function 9700) 0.00 0.00 Deht Service: (Function 9700) 0.00 Interest 720 0.00 0.						0.00
Community Services 9100						0.00
Retirement of Principal 710 0.00 0.00 1.01 0.00 0.0						0.00
Dies and Fees	Debt Service: (Function 9200)					
Dues and Fees						0.00
Miscellaneous						0.00
Pacific Acquisition and Coastruction						0.00
Other Capital Outlay	Capital Outlay:	- 72			0.00	V.VV
Total Expenditures	Facilities Acquisition and Construction	7420			0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		9300				0.00
OTHER FINANCING SOURCES (USES) Sustance of Bonds 3710 0.00						0.00
Issuance of Bonds 3710 0.00 Premium on Sale of Bonds 3791 0.00 Premium on Sale of Bonds 891 0.00 Proceeds of Lease-Purchase Agreements 3750 0.00 Discount on Lease-Purchase Agreements 3793 0.00 Discount on Lease-Purchase Agreements 3793 0.00 Discount on Lease-Purchase Agreements 893 0.00 Discount on Lease-Purchase Agreements 893 0.00 Discount on Lease-Purchase Agreements 3720 0.00 Discount on Lease-Purchase Agreements 3730 0.00 Discount on Lease-Purchase Agreements 3740 0.00 Discount on Refunding Bonds 3770 0.00 Premium on Refunding Bonds 3770 0.00 Premium on Refunding Bonds 3792 0.00 Premium on Refunding Bonds 3792 0.00 Discount on Refunding Bonds 892 0.00 Discount on Refunding Lease-Purchase Agreements 3755 0.00 Discount on Refunding Lease-Purchase Agreements 3794 0.00	OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00
Premium on Sale of Bonds 3791 0.00 Discount on Sale of Bonds 891 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 0.00 Loss Recoveries 3740 0.00 Proceeds of Forward Supply Contract 3760 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 3792 0.00 Discount on Refunding Lease-Purchase Agreements 3755 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 Discount on Refunding Lease-Purchase Agreements 3794 0.00 Discount on Refunding Eserow Agent (Function 9299) 760 0.00 Pransfers In 3600 0.00 Pransfers Out 0.00 0.00 Pransfers Out 0.00 0.00 PREDICIAL TIEMS 0.00 EXTRAORDINARY (TEMS 0.00 0.00 Cond Balances 0.00 0.00 0.00 Prend Balances 0.00 0.00 0.00 Adjustment to Fund Balances 2891 0.00		3710			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 893 0.00	Proceeds of Lease-Purchase Agreements					0.00
According Assets						0.00
Sale of Capital Assets 3730 0.00	Loans					0.00
Loss Recoveries 3740 0.00	Sale of Capital Assets					0.00
Proceeds from Special Facility Construction Account 3770 0.00	Loss Recoveries	3740				0.00
Premium on Refunding Bonds 3715 0.00	Proceeds of Forward Supply Contract					0.00
Premium on Refunding Bonds 3792 0.00						0.00
Discount on Refunding Bonds 892 0.00						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	<u> </u>					0.00
Discount on Refunding Lease-Purchase Agreements 894 0.00	Refunding Lease-Purchase Agreements					0.00
Payments to Refunding Escrow Agent (Function 9299) 760 0.00 Fransfers In 3600 0.00 Fransfers Out 9700 0.00 Fotal Other Financing Sources (Uses) 0.00 SPECIAL ITEMS 0.00 EXTRAORDINARY ITEMS 0.00 Net Change In Fund Balances 0.00 0.00 Found Balance, July 1, 2013 2800 0.00 Adjustment to Fund Balances 0.00 Adjustment to Fund Balances 0.00						0.00
Transfers In 3600 0.00						0.00
Transfers Out 9700 0.00 0.00						0.00
Cotat Other Financing Sources (Uses) 0.00 0.00 0.00						0.00
Description	Total Other Financing Sources (Uses)	20	0.00	0,00		0.00
0.00	SPECIAL ITEMS					
0.00					0.00	0.00
Net Change in Fund Balances 0.00 0.00 Fund Balance, July 1, 2013 2800 0.00 Adjustment to Fund Balances 2891 0.00	EXTRAORDINARY ITEMS				0.00	0.00
Fund Balance, July 1, 2013 2800 0.00 Adjustment to Fund Balances 2891 0.00	Not Change in Yund Palences		0.00	0.00		0.00
Adjustment to Fund Balances 2891 0.00		2800	0.00	0.00		0.00
	Adjustment to Fund Balances					0.00
	Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE - OTHER FEDERAL PROGRAMS FUND For the Fiscal Year Ended June 30, 2014

					Variance with
	Account	Budgeted Am	Actual	Final Budget -	
THE WATER A	Number	Original	Final	Amounts	Positive (Negative)
REVENUES Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	43,297.61	797,892.79	718,727.33	(79,165.46
State Sources	3300		,	0.00	0.00
Local Sources:					
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 Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.01
Capital Projects	3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.0
Charges for Service - Food Service	345X			0.00	0.0
Impact Fees	3496			0.00	0.00
Other Local Revenue	2400	0.00	961.91	961.91 961.91	0.0
Total Local Sources Total Revenues	3400	0.00 43,297.61	961.91 798.854.70	719,689.24	0.00 (79,165.46
EXPENDITURES		43,297.01	730,034.70	715,045.24	(13,103.70
Current:					
Instruction	5000	34,020.77	362,500.54	324,055.27	38,445.27
Student Personnel Services	6100	2,887,11	138,297.53	134,183.48	4,114.05
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300	3,671.31	138,997,49	127,959.16	11,038.33
Instructional Staff Training Services	6400	2,554.92	116,387.83	94,978.80	21,409.03
Instructional-Related Technology Board	6500 7100			0.00	0.00
General Administration	7200	163.50	40,730.23	38,510.02	2,220.21
School Administration	7300	105.50	40,730,23	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	7800			0.00	0.00
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	0.00
Debt Service: (Function 9200)	,				
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		1,938.57	0.00	1,938.57
Total Expenditures		43,297.61	798,852,19	719,686.73	79,165.46
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	2.51	2,51	(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 Proceeds of Lease-Purchase Agreements	891 3750			0.00	0.00
Premium on Lease-Purchase Agreements	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 3792			0.00	0.00
Premium on Refunding Bonds 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	
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		15 843	0.00	0.00
Transfers Out	9700	0.00	(2.51)	(2.51)	0.00
Total Other Financing Sources (Uses)		0.00	(2.51)	(2,51)	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
				0.00	0.00
Net Change in Fund Balances		0.00	0.00	(0.00)	(0.00
Fund Balance, July 1, 2013	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	(0.00)	10.0)

DISTRICT SCHOOL BOARD OF LAFAYETTE 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, 2014

	Account	Budgeted Am	nougts	Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	87,388.47	171,558.41	167,145.86	(4,412.55
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	3413, 3421,				
Capital Projects	3423			0.00	0,00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X 3496			0.00	0.00
Impact Fees Other Local Revenue	3496			0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	3400	87,388.47	171,558.41	167,145.86	(4,412.55
EXPENDITURES		07,500.11	171,000,11	4772 4344	(
Current:					
Instruction	5000	13,027.00	721.34	721.34	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	21,086.15	14,492.48	10,858.50	3,633.98
Instructional-Related Technology	6500	21,140.88	91,043.13	91,001.69	41.44 0.00
Board	7100	4 000 00	33,646.43		232.21
General Administration School Administration	7200 7300	4,099.08	28,684.03	33,414.22 28,179.31	504.72
Facilities Acquisition and Construction	7410	4,07,500	20,004.03	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	7800			0.00	0.00
Operation of Plant	7900	1,000.00		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)	510			0.00	0.00
Retirement of Principal	710 720			0.00	0.00
Interest Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:	122				
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	22,985.50	2,971.00	2,970.80	0.20
Total Expenditures		87,388.47	171,558.41	167,145.86	4,412.55
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	(0.00
OTHER FINANCING SOURCES (USES)	l l				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 3750			0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750			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	3792			0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3733			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
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	(0.00
Fund Balance, July 1, 2013	2800	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF LAFAYETTE 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, 2014

					Variance with
	Account Number	Budgeted An Original	rinal Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local State Sources	3200 3300			0.00	0.00
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,			0.00	0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421,			0.00	0.00
Capital Projects	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 Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	3400	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 Instruction and Curriculum Development Services	6200 6300			0.00	0.00
Instructional Staff Training Services	6400	_		0.00	0.00
Instructional-Related Technology	6500			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 Fiscal Services	7410 7500			0.00	0.00
Food Services	7600			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	9100			0.00	0.00
Debt Service: (Function 9200)	7100			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	<u>0.00</u>
OTHER FINANCING SOURCES (USES)	2216			0.00	0.00
Issuance of Bonds Premium on Sale of Bonds	3710 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	893			0.00	0.00
Sale of Capital Assets	3720 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	3792			0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 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)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700		0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				5.50	
EXTRAORDINARI HEMA			i	0.00	0.00
EXTRAORDINARI ITEMS					
Net Change in Fund Balances		0.00	0.00	0.00	0.00
	2800 2891	0.00	0.00		0.00 00.0 0.00

FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY For the Fiscal Year Ended June 30, 2014

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

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2014, 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 8, 2014.

District Superintendent's Signature

9 800 , 2014

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND

Exhibit K-1 DOE Page 1 Fund 100

CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2014		DOE Page 1 Fund 100
REVENUES	Account Number	Full 100
Federal Direct:	, tumber	
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants Miscellaneous Federal Direct	3192 3199	38,717.46
Total Federal Direct	3100	38,717.46
Federal Through State and Local:	3100	30(11)110
Medicaid	3202	27,751.57
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,500.00 29,251.57
Total Federal Through State and Local State:	3200	29,231.37
Florida Education Finance Program (FEFP)	3310	5,365,979.00
Workforce Development	3315	54,496.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	(07.20
CO&DS Withheld for Administrative Expenditure Categoricals:	3323	607.38
District Discretionary Lottery Funds	3344	10,753.00
Class Size Reduction Operating Funds	3355	1,226,113.00
Florida School Recognition Funds	3361	
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	69,935.91
Preschool Projects	3372	
Reading Programs Full-Service Schools Program	3373 3378	
Other State:	3378	
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	210,150.00
State Forest Funds	3342	
State License Tax	3343	3,613.92
Other Miscellaneous State Revenues	3399	56,257.86
Total State	3300	6,997,906.07
District School Taxes	3411	1,504,456.89
Tax Redemptions	3421	•
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition Rent	3424	
Interest on Investments	3425 3431	1,388.72
Gain on Sale of Investments	3432	1,500,72
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	885.60
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees Capital Improvement Fees	3463 3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	1,994.75
Financial Aid Fees	3468	
Other Student Fees	3469	55.00
Preschool Program Fees	3471	20.550.50
Prekindergarten Early Intervention Fees School-Age Child Care Fees	3472 3473	20,558.58
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:	3.77	· · · · · · · · · · · · · · · · · · ·
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	230.00
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	40,464.95
Other Miscellaneous Local Sources	3495	28,206.31
Impact Fees Refunds of Prior Year's Expenditures	3496	16,135.39
Collections for Lost, Damaged and Sold Textbooks	3498	666.65
Receipt of Food Service Indirect Costs	3499	000.00
Total Local	3400	1,615,042.84
Total Revenues	3000	8,680,917.94

ESE 348

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2014

Excess (Deficiency) of Revenues Over Expenditures	Total Expenditures	Interest	Redemption of Principal	Debt Service: (Function 9280)	Other Capital Outlay	Capital Outlay: Facilities Acquisition and Construction	Community Services	Administrative Technology Services	Maintenance of Plant	Operation of Plant	Student Transportation Services	Central Services	Food Services	Fiscal Services	Facilities Acquisition and Construction	School Administration	General Administration	Board	Instructional-Related Technology	Instructional Staff Training Services	Instruction and Curriculum Development Services	Instructional Media Services	Student Personnel Services	Clurrent: Instruction	EXPENDITURES	For the Fiscal Cear Enked June 30, 2014
-		720	710	_	9300	7420	9100	8200	8100	7900	7800	7700	7600	7500	7410	7300	7200	7100	6500	6400	6300	6200	6100	5000	Number	Account
	5,683,209.32							74,568,00	178,822.94	142,938.54	289,638.66	584.25		186.298.26		424,336.58	142,036.00	145,746.00	70,882.32	62.861.35	121,326.10	89,649.51	192,542,89	3,560,977.92	Salaries	100
	1.629.843.95							17,513.11	55,828.69	54,880.35	129,879.79	40.22		43,825.66		115,589.92	\$4,702.76	67,714.65	27.118.38	14,942,77	25,090.02	27.253.90	52,887.65	942,576.08	Employee Benefits	200
								61,116,47	31,913,20	148,889,30	40,978.03	1,720.00		5,762.61		9,634.40	15,230.06	35,754.38	23,851.91	2,601.24	2,580.93	430,51	54,581.27	69,504,46	Purchased Services	300
	318,700.33								3,349.37	222,487.67	92,863.29														Energy Services	400
	245,676,19							1,703.37	37,388.16	19,473.91	24,398.80			1,856.62		10,100.21	526.11	635.51	1,745.20	1,643.16	801.36	2,669.13	4,662.18	138,072,47	Materials and Supplies	500
	99,412.37				36,347.02			16,013.66	369,00						\$25.00		103.38		36,845.96			6.138.30		3,070.05	Capital Outlay	600
	142,681.38								150.00	4,982.95	8,085.43			2,407.42		2,839,44	9,394,40	16,289.90	5,659.20		1,980.18	1,111,25	231.00	89,550.21	Other	700
56,8 4 5.63	8,624,072.31	0,00	0.00		36,347.02	0.00	0.00	170,914.61	307,821.36	593,652.72	585,844,00	2,344.47	0.00	240.150.57	\$25.00	562,500.55	221,992.71	266,140,44	166,102,97	82.048.52	151,778.59	127,252.60	304,904.99	4,803.751.19	Totals	Fund 100

For the Fiscal Year Ended June 30, 2014		Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	136,466.99
From Special Revenue Funds	3640	2.51
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	136,469.50
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		136,469.50
Net Change In Fund Balance		193,315.13
Fund Balance, July 1, 2013	2800	578,315.70
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	11,326.96
Restricted Fund Balance	2720	182,940.11
Committed Fund Balance	2730	
Assigned Fund Balance	2740	148,234.48
Unassigned Fund Balance	2750	429,129,28
Fund Balance, June 30, 2014	2700	771,630.83

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

Exhibit K-2 DOE Page 4 Fund 410

FOR FISCAL YEAR Ended June 30, 2014		Fund 410		
REVENUES	Account Number			
Federal Through State and Local:				
School Lunch Reimbursement	3261	272,167.86		
School Breakfast Reimbursement	3262	76,043.61		
Afterschool Snack Reimbursement	3263			
Child Care Food Program	3264			
USDA Donated Commodities	3265	22,248.76		
Cash in Lieu of Donated Foods	3266			
Summer Food Service Program	3267	4,551.12		
Fresh Fruit and Vegetable Program	3268			
Other Food Services	3269			
Federal Through Local	3280			
Miscellaneous Federal Through State	3299			
Total Federal Through State and Local	3200	375,011.35		
State:				
School Breakfast Supplement	3337	3,187.00		
School Lunch Supplement	3338	4,094.00		
Other Miscellaneous State Revenues	3399			
Total State	3300	7,281.00		
Local:				
Interest on Investments	3431	25.33		
Gain on Sale of Investments	3432			
Net Increase (Decrease) in Fair Value of Investments	3433			
Gifts, Grants and Bequests	3440			
Student Lunches	3451	38,884.09		
Student Breakfasts	3452	3,483.20		
Adult Breakfasts/Lunches	3453	6,519.35		
Student and Adult a la Carte Fees	3454	2,624,11		
Student Suacks	3455	·		
Other Food Sales	3456	1,200.35		
Other Miscellaneous Local Sources	3495	250.00		
Refunds of Prior Year's Expenditures	3497			
Total Local	3400	52,986.43		
Total Revenues	3000	435,278.78		

Exhibit K-2 DOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2014		Fund 410
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	178,914.09
Employee Benefits	200	64,720.54
Purchased Services	300	4,248.42
Energy Services	400	
Materials and Supplies	500	186,976,95
Capital Outlay	600	345.00
Other	700	9,040.23
Other Capital Outlay (Function 9300)	600	1,800.10
Total Expenditures		446,045.33
Excess (Deficiency) of Revenues Over Expenditures		(10,766.55
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	
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 General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(10,766.55)
Fund Balance, July 1, 2013	2800	24,145.12
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	2,920.71
Restricted Fund Balance	2720	10,457.86
Committed Fund Balance	2730	,
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	13,378.57

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2014

Exhibit K-3 DOE Page 6 Fund 420

For the Fiscal Year Ended June 30, 2014		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	
Total Federal Direct	3100	0.00
Federal Through State and Local;		
Vocational Education Acts	3201	27,061.27
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	39,554.51
Math and Science Partnerships, Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	256,132.86
Elementary and Secondary Education Act, Title I	3240	307,640.91
Adult General Education	3251	44,731.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	43,606.78
Total Federal Through State and Local	3200	718,727.33
State:		
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	2.51
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	959.40
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	961.91
Total Revenues	3000	719,689.24

200 100 to 100 t	Accoun	200	700	100.	11	0X	Codual (700	Touth
externions.	Numba	Silaries	Bengtil	Sanca	Sauce	and Supplied	Order	Oher	
Current	_								2
Swiger Personal Service	6100	H.57132	71,664.77	10,19760		159 03			H(B)H
butustozal Medie Senices	6200								
fasters the and Copyrights Development Services	6300	101,196,75	15.010'0Z	13%82		1394(1			127.959.16
Instructional Staff Training Services	S403		18.08.31	9,465 89				\$7.41	94.578 00
testical-Related Technology	6500								
Band	7100								
. Geral Administration	7200							31,319,92	78 DIS.H.
School Autobrigation	7300								
Feedities Acquiritions and Construction	7410								
Facil Sarka	7500								
food Senter	7800								
(ontr) Sqrxcq	1/00								
Stadent I rature trained Services	June 1								
Openizion of Than	1900								
Make on the state	No.								
Administrative Technology Services	N.O.								
Copyright Sarks	9036								
Capital Outly	-								
Charles was announced from the control of the contr	S A								
Telal Expressioners		Н	127,648 57	11,727.70	000	711216	14.051 50	40,218 97	713,616.73
Exerc (Debickery) of Revenue was Esperialists	Г								
OTHER FINANCING SOURCES (USES) LING CHANGES (IN PUND BALLANCES									
load.	1770								
Sek of Capital Assets	3730								
Lat Recording	3740								
Dragfors Se	<u></u>								
From Data Service Punch	3620								
From Carriot Projects Funds	3630								
brothed	2659								
From Yamsurat Funds	3660								
From Exervit Service Funds	3670	-							
Profit Enterofes Frank	1690								
Total Tradefers in	368	920							
Transfers Dut: (Function 1700)									
To the Occord Fund	910	2.51							
To Debt Service Funds	920								
To Cortal Projects Reeds	930								
leterand	999								
To Farmand Funds	%								
To Internal Service Funds	53								
To Entered a Franta	. 999								
Total Transfert Ox	977.0	0.51							
Tetal Other Famicias Strictt (Vict)	t	0.51							
Net Charte Fael Dalace	t	9.00							
Food Bulletts, July 1, 2013	780								
Adjustment is Foot Bilese	. 2891								
Ending Found Beliance		_							
Nonecourse Fund Beliance									
Representations									
And good Freed Belance	2740								
Usus sized Fund Ballace	1750								
Flood Balance, Jones 30, 2011	200	984							

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS FEDERAL ECONOMIC STIMULUS PROGRAMS
For the Fiscal Year Ended June 31 2014

167,145.86	167,145.86	0.00	0.00	3000	Total Revenues
0.00	0.00	0.00	0.00	3400	Total Local
0.00				3497	Refunds of Prior Year's Expenditures
0.00	<u></u>			3495	Other Miscellaneous Local Sources
0.00				3440	Gifts, Grants and Bequests
0.00				3433	Net Increase (Decrease) in Fair Value of Investments
0.00				3432	Gain on Sale of Investments
0.00				3431	Interest on Investments
					Local:
0.00	0,00	0.00	0.00	3300	Total State
0.00	i			3399	Other Miscellaneous State Revenues
					State:
167,145,86	167,145.86	0.00	0.00	3200	Total Federal Through State
0.00				3299	Miscellaneous Federal Through State
0.00				3269	Other Food Services
0.00				3251	Adult General Education
0,00				3240	Elementary and Secondary Education Act, Title I
0.00				3230	Individuals with Disabilities Education Act (IDEA)
167,145.86	167,145.86			3214	Race to the Top
0.00				3201	Federal Through State: Vocational Education Acts
0,00	0,00	0.00	0.00	3100	Total Rederal Direct:
0.00				3199	Miscellaneous Federal Direct
0.00				3191	Reserve Officers Training Corps (ROTC)
0.00				3180	Community Action Programs
0.00				3170	Workforce Investment Act
					Federal Direct:
Totals	ARRA Race to the Top 434	Other ARRA Stimulus Grants 433	Targeted ARRA Stimulus Funds 432	Account Number	REVENUES
Exhibit K-4 DOE Page 8					FEDERAL ECONOMIC STIMULUS PROGRAMS For the Fiscal Year Ended June 30, 2014

For the Filted Year Excluded 30, 7014	l				-	ļ
EXPENDITURES	Account Number		Exception Furthern .	Ecoty Material	Chille	?
Chrent .			5000	-	- I	And
Student Personal Services	3 3 3 3 3					
(putruethory), Model, Services	600					
Justinetics and Curriculus Development Services	6300					
himesterni Suti Tainini Sensen	6					
himstonal-Relied Technology	650			_		
Board	1					
Open I Adobieration	7330					
School Administration	200					
Picul Second	1					
Food Service	\$					
ಕ್ರಾಪ್ ಕ್ಷಮ ಕ್ರಮ ಕ್ರಮ ಕ್ರಮ ಕ್ರಮ ಕ್ರಮ ಕ್ರಮ ಕ್ರಮ ಕ್ರ	770)		
Standard Transport September 1	790			•		
Ocumbion of Plan	760			-		
Mathressoca of Plant	100			_		
Administrativa Technology Services	DKK3					
Community Services	908			+		
Copted Oxidey						
Partition Accession and Construction	3					
Other Cupital Oxfor	900					
Total Expenditures		000	200 000 000 000	000	900	200
CALLED TO A CALLED TOWN THE STATE OF THE STA						
100 CBANGES OF FUND BALANCES						
CONT.	3					
Part Associated	5746					
hanglers be:						
From Dekt Service Funds	3 3					
From Capital Protects Funds	96.94					
morand	¥¥0					
From Perminent Funds	3660					
From Internal Service Funds	163E					
From Enterody Funds						
Penderr Out (Phrysion 9700)						
To the General Food	916					
To Dett Series Eurin	220					
To Surdial Pro-exts Funds	930					
bitched	2					
To Personal Parch	8					
To Internal Series Funda	3					
To Betavise Fueli	ž					
Total Transfers Out	386	20.0				
Total Other Theselve Seerra (Viss)		200				
Set Shourds Treed Balance		0.00				
and Belease, Ney 1, 2013						
SAGENERAL STREET						
Nonroschible Fund Bullete	2710					
Zesticael Fund Balance	277.0					
Contribut Fund Balance	7776					
Authorst Fund Bulance	2740					
CHOSTON CHIN CHINA						

(OPSE)	Consider Fact Below Attended Fact Below Unistand Fact Below	7790 0475								
100 100	Complete Final Balance Autigned Final Balance	2740								
110 100 100 100 100 100 100 100 100 100	Company Pang Balance	7790								
100 100	Company Red Reliance	77.0								
100 100	vertical Land behaves									
100 100	Total And Bridge	77								
100	Nonspendable Fund Bitance	2710								
100	along Francis Bortoneer									
100 100										
Control Cont	the second section of the second seco	163¢								
100 100	and Between July 1, 2013	2000								
150 150	Net Charge in Fried Balance		\$ 00							
100 100 100 100 100 100 100 100 100 100	ein Other Planache Streter (Ore)		9.00							
1378	Total Tetal (Tr. Ou	9700	900							
100	o constitute to the									
1900 1900	To Freemotice Hands	993								
1900 1900	To Exemp Service Feeds	- 570								
190	To Forement Funds	860								
100 100	In page 1	130								
100 100										
100 100	To Chertal Produces Publish	935								
100 100	To Pich Sanks Fuets	920								
100 100	Teuby Concris Franci	910								
1700 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	marging Chil. (Character high)	_								
100 100	A									
100 100	Total Transfers to		0							
100 100	From Enterprise Frank	3690								
100 100	From Integral Service Front	3670								
100 100		2002								
100 100	Translate State	366								
100 100	bighad	36.50								
100 100	Fixes Capital Projects Funds	3630								
100 100	From Debt Service Funds	3630								
100 100	Figur Upperal Pract	2610								
1700 1700	and and a	_								
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1700 1700	Servered .	11.5								
1720 1720	de al Caprial Assets	3730								
100 400 400 400 400 400 400 400 400 400	363	1720								
(425) (426)										
100 100	OTICE FINANCING SOUNCES (USES) AND CHANCES IN FUND BALLANCES									
100 100	2001 (1206(1907) of Research over Expenditure)				Section of the sectio				THE PROPERTY OF THE PARTY OF TH	
#15enting 590.	SEE CORPORATION									
H. en is										
H. enkin	Other Crossal Oxfor	9000								
E de	Feeliger Acquirition and Construction	7420								
et lenks	Japined Challeys	_								
al Griss	Community Services	7100								
El Envis	Permittanian Learning I. Stanford	9200								
el Gris	Principal Control of the Control of									
E. Erica	Mandaument Phone									
el Gris	Cognition of Plant	308				_				
El Servia	Suded Incessurized Services	7800								
el lenks	Contral Services	7780								
E Griva	TOOL DETECT	1907				1				
E de la companya de l	Tarak Pandari									
el Servies	Fire Service	7.00				_				
e keria	Pacifides Aegulation and Construction	7410								
	School Autopalismotion	7000								
	Coordin Accountingting	1.00				1				
		-								
	Swd	1 7100								
	Improcessed Related Technology	4400								
	Instructional Staff Training Services	\$100 100								
	TOTAL STATE OF THE PROPERTY OF	Dirks								
000										
	The body of the Company of the Compa	UNC								
1,100	Student Personal Secreta	\$100								
5000	lagricitya	5000								
	PATANC.									
Number Starte Bergill, Service Service tal Species Outer Ober		Yumber	Silvies	Вожри	Sole	Services	and Supplies	Outer	Оњег	
Murrain Cooks	EGENDITURES	ALC: OH	8	Employee	Purchased	Eng P	T	Cicyan	æ	Totals
1 55A 55A 55A 55A	A DECEMBER 7 BUT ENDED AREA (O. 1914)	1	8			i.	1			

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I STATEMENT OF REVENUES, EXPENDITURES AND CRANCES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARBA RACE TO THE '
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COMMOTING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FIND BALANCE. SPECIAL REVENUE FINDS - AREA RACE TO THE TOP (Combond	WICESEN	TOND BALANCE - SPEC	TAL REVENUE JUNDS	ARRA RACE TO THE	FOP (Cascineed)				DOLPHO II
TO ANY THE THE PARTY NAME OF PARTY		ĕ	200	300	400	906	600	χo	200,000
EXTENDITURES			- Address	Pardanet	(Test)	Materials	(Spin)		Totals
	NOME IN	Stime	Becella	Sama	Service	ud Sustin	Outby	Ober	
Chryst					_				
Instruction	9000	900.00	HE SE						# #
Student Personal Service	6100			_	_				000
Intervitoral Media Service	6300			_					000
	5300								000
Instructional Suff Training Services	\$ 1 00			10,358.90					10,858,50
Instructional Related Technology	6500			1,000 00			F2.00 69		91,001.69
Board	7700								0.00
General Authorismosters	7200			451.29			v3%6.00	1,24,51	33,614.22
Select Administration	7300			13(15.0)		31.10	3,69,1	Q.10C11	25,179,31
Facilitat Acception and Construction	3116								8
Fissi Senda	7300								8
Food Service	1600								8
Cestral Services	77(0								8
Subst Traspolitor Series	7100						_		98
Obstabon of Plant	7900								68
Mintgrace of Pins	į								\$8
Administrative Technology Services	1200								0.90
Community Saviets	9100								ŝ
Capital Ondoy:									
Picitides Assulution and Construction	7470								0,0
Oper Carlial Guday	9350						2570.80		370.10
Tels Expecutitors		60.00	H. IEE	13,367,54	0.00	401.14	119.391.49	1),256.63	96031
Esca (Diffeha) d'Recaps sea Eastoffue									98
OTHER PROMOCING SOURCES (UNIS)									

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1720 1730 1841

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2891 2716 2725 2725 2725 2726 2730 2730 2730 2730 2730	920 920 920 920 920	3740 3610 3620		930	9108	8100 8200	7500	25 SE	7500	7300	7200	800	64D0	8	6100	5000	Account Number	3000	2	Ě	\$	ž ž	ž	3230	Number	
0.00 0.00 0.00	0.09		0,00														Salaries	0.00	0.00				2000	3		
			0.0														Engloyee Benefits	ğ								
								†				1					Purchased Services	300								
								T				† 					Service	ŧ.								
			0,00														Materials and Supplies	500								
					S							+					Capital Orday	600								
			0.00									†					Other	200								
			0,00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	Totals									7 00 00 0

DOE Page 12 Fund 490

ANGES I	A PUND BALANCES - CAI	ND BALANCES - CAPITAL, PROJECTS FUND	DS								Exhibit K-7 DOE Page 14
							Nonvoted Cap.				
Account	Capital Outlay Bond Issuer		Section 1011.14 / 1011.15,	Public Education	District	Capital Outley and	Improvement Section	Voxed Capital	Other Capital	ARRA Economic Stamulus	Take!
NE N	(COBJ)	Special Act Boats	F.S., Logos	Capital Ouday (PECO)	Bonds	Debt Service Program	1011.71(2), F.S.	in provensed	Projects	Capital Projects	į
	310	320	330	¥	350	360	370	350	390	399	

105,740.90	0.00	61.46	0.00	93,075.03	12,604.41	0.00	0,00		0.00	0.00	_	Excess (Deficiency) of Revenues Over Expenditures
285,534.12	0.00	0.00	0.00	285,534,12	0.00	0.00	0.00	0.00	0.00	0.00		Total Expenditures
0.00											790	Miscellaneous
0.00											730	Dua and Fear
4,029.01				4,029.01							720	Interest
63,459.52				65,459.52							710	Redemption of Principal
											_	Debt Service (Function 9200)
0.00											690	Computer Software
169,387,01				189,387.01							680	Renodeling and Renovations
0.00											670	Improvements Other Than Bulldings
0.00											660	Land
, , ,											98	Mater Vehicles (Including Bases)
030											44	Maria Maria and Andrews
26,658.58				15.859.92							540	Furniture, Fixtures and Equipment
0.00											63/0	Buildings and Fixed Equipment
0.00											620	Autiovisual Materials
0.00											610	Litrary Books
												Capital Outlay (Function 7400)
												EXPENDITURES
391,275,02	0.00	61.46	0.00	378,609.15	12,604,41	0.00	0.00	0.00	0.00	0.00	3000	Total Revenues
378,725.96	0.00	61.46	0.00	378,609.15	55.35	0.00	0.00	0.00	0,00	0.00	3400	Total Local Sources
0.00											3496	Impact Fees
0,00											1495	Other Miscellments Local Sources
0.00											346	Gifts, Grants and Bequests
0.00											3433	Net Increase (Decrease) in Fair Value of Investments
0.00											J452	Gain on Sale of Investments
583.92		61.46		467 11	35.35						3431	Interest on Investments
0.00											3423	Exical Fast
0.00											3422	Payment in Licu of Taxes
0.00											3421	Tax Redemptions
0.00											J419	School District Local Sales Tax
0.00											3116	County Local Sales Tax
378,142.04				378,142.04							ъ13	Dignics Local Capital Improvement Tax
						_						Local:
12,549.06	0.00	00.0	0.00	0.00	12,549,06	0.00	0.00	0.00	00,0	0.00	3300	Total State Sources
0.00	_										3399	Other Miscellaneous State Revenues
0.00											3,397	Charter School Capital Outlay Funding
0.00											3,96	Class Size Reduction Capital Outlay
0,00	_										3395	SMART Schools Small County Assistance Program
0.00											3394	District Effort Recognition Program
0.00											3392	Classrooms First Program
0.00											3391	Public Education Capital Outlay (PECO)
0.00											3341	Racing Commission Funds
171.38					171.38						3125	Internal on Undistributed CO&DS
12,377.68					12,377.68						3321	CO&DS Distributed
			_									State:
0.00											3299	Miscellaneous Federal Through State
0.06											3199	Miscelluneous Foderal Direct
												Pederal:
Totals	Capital Projects	Projects 390	pobovenen popovenen	1011.71(2), F.S. 370	Debi Service Program 360	Bonds 330	Capital Outley (PECO)	F.S., Louis 330	Special Act Bonds 320	Number (COSI)	Number	REVENUES
			Vocad Cardeal	MODIFICEL CHP.	Carolial Cardan and					Carlot Carlot Band Inc.	Account	

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DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY

		14 / 14 / 14		20013 101000	10,100.18	900	200	90.0		0.00	4700	Supplemental States and Section
444 700.01		81 0ca cr.	3	12 101 231	10 400	3	3		2		200	Constitute a min parameter
200											7360	Therefore A County Bullions
0.00											2740	Auditord Fund Balance
0.00											2730	Committed Fund Bulance
458,720.93		42,920.18		366,391.63	49,409.12						2720	Restricted Fund Balance
0.00											2710	Nonspendable Fund Balance
												Ending Fund Balance:
0.00											2891	Adjustments to Fund Balances
489,447.02		42,853,72		409,783.59	36,304.71						2800	Find Balzoce, July 1, 2013
(30,726.09)	0.00	51.46	0.00	{43,391.96}	12.604.41	0.00	0.00	0.00	0.00	0,00		Net Change in Fund Balances
(136,466.99)		0.00	0.00	(136,466,99)	0.00	0.00	0.00	0.00	0.00	0.00	L	Total Other Financing Sources (Uses)
(136,466.99)	0.00	0.00	0.00	(136,466.99)	0,00	0.00	0.00	0.00	0.00	0.00	9700	Total Transfers Out
0.00											990	To Entryphise Funds
9.00											970	To Internal Service Funds
0.00											*	To Permanent Funds
0,00											950	interfand
0.00											940	To Special Revenue Funds
0.00											930	To Debt Service Funds
(136,466,99)				(136,466.99)							910	To General Pund
												Transfers Out: (Function 9700)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3600	Total Tracs(53 to
0.00											3690	From Enterprise Funds
000											3670	From Internal Service Funds
0.00											3660	From Permanent Funds
0,00						L					3650	lotafuod
0.00											3640	From Special Reveaue Funds
0.00											3620	From Debt Service Funds
0.00											3610	From General Fund
												Transfers in:
0.00											3770	Proceeds from Special Facility Construction Account
0.00											3760	Proceeds of Forward Supply Contract
0.00											3740	Lou Recoveries
0.00											3730	Sale of Capital Assets
0.00											3720	Louis
0.00											893	Discount on Lease-Purchase Agreements (Praction 9299)
0.00											3793	Premium on Lease-Purchase Agreements
0.00											3750	Proceeds of Lease-Purchase Agreements
0.00											891	Discount on Sale of Bands (Function 9299)
0.00											3791	Premium on Sale of Boods
0.00											3710	Issuance of Bonds
•	Capital Projects	Projects 390	Improveneul 380	1011.71(2), F S 370	Debt Service Program 360	Boards 350	Capital Outlay (PECO)	F.S., Louis 330	Special Act Bonds 320	(COB)	Number	and CHANGES IN FUND BALANCE
ţ	ARRA Economic Standar .	Other Capital	Voted Capital	Nonworled Cap.	Capital Outlay and	District	Public Education	Section 1011,14 / 1011,15,		Capital Outley Bond Issues	Acrount	OTHER FORMICING SOURCES (USES)
Ealabh K-7 DOE Page 15								(DS (Continued)	PITAL PROJECTS FUR	FUND BALANCES - CA	CEANGES D	COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continue) For the Fisch Year Ended June 30, 2014
												MATERIAL SCHOOL BOWN OF FULL VIET IN COOKER

GOTERA PRIVANCING SOURCES (USES) Sale of Capital Assers Less Recyveries French Cheeral French Frenc Cheeral French Frenc Cheeral French French Sherise French To Capital Projecte French To Sherial Revenue French To Sherial	Ratiricional-Ratinof Technology Board General Administration School Administration School Administration School Administration School Administration Failities Acquisition and Construction Friest Services Control Services Control Services Souden Transportation Services Souden Transportation Services Occumulatory Services Community	REVENUES
5136 3140 5510 5510 5510 5520	7100 7200 7300 7300 7410 7410 7410 7500 7500 7500 7500 7500 7500 7500 75	Account Number 3100 3100 3200 3200 3300 3400 3400 3000 5000 5000 5000 6000 6000 6000 60
		100 200 310 400 500 600 700
	90.0 90.0	Totals 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

0.00	0.00	8		0.00 0.
Consortium 912		Consortium 913	Consortium Ogt3	Concordium Concordium 913 914
		Consortium Consortium 914 0.0000 0.00000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000 0.00000 0.00000 0.0000 0.0000 0.0000 0.0000 0.00000 0.00000 0.0000 0.0000 0.	ARRA - Consorti Consortium 914 915 914 915 916 917 918 918 918 918 918 918 918 918 918 918	ARRA - Consordium Constitum 915 916 917 918 918 919 0.00 0.00 0.00 0.00 0.00 0.00 0.00

COMBUNING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS For the Final Year Ended June 30, 2014

0.00								2780	Net Position, June 30, 2014
0.00								2896	Adjustments to Net Position
0.00	0.00	5.5	0,00	0.00	0.00	0,00	0.00	2880	Net Position, July 1, 2013
0.00	0.00	0.00	0.00	0,00	0.00	0,00	0.00	9700	Total Transfers Cut
0,00								990	To Enterprise Funds
0.00								960	To Permanent Funds
0.00								950	Interfund
0.00								940	To Special Rovenue Funds
0.00								930	To Capital Projects Funds
0.00								920	To Debt Service Funds
0.00								910	To General Fund
0.00	0.00	0,00	0.00	0,00	0.00	0,00	0.00	3000	Total protects in
0.00								3690	From Enterprise Funds
0,00								3000	FROM Permanent Funds
0.00								1000	Interfund
0.00								3640	From Special Revenue Funds
0,00								3030	Prom Capital Projects Funds
0.00								3620	From Debt Service Punds
0.00								3610	From General Fund
									Transfers In:
									CHANGES IN NET POSITION
									TRANSFERS and
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		Total Nonoperating Revenues (Expenses)
0,0								810	Loss on Disposition of Assets (Function 9900)
0.00								790	Miscellaneous (Function 9900)
0.00								720	Interest (Function 9900)
0.00								3780	Gain on Disposition of Assets
0.00								3740	Loss Recoveries
9.00								3446	Other Missellaneous I coal Sources
0.00								3433	Net increase (Decrease) in rair Value of investments
0.00								3432	Caur on Saic of Investments
0.00								3431	Interest on Investments
									NONOPERATING REVENUES (EXPENSES)
V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-	000	4.00	***	0.00	****	400	6,60		The state of the s
0.00	9.00	0.00	0.00	0.00	000	9.00	0.00		Oneratine Income (Loss)
0.00	2							987	Deprecianos ano Amorizados Expense
0.00								9	Other
0.00								600	Capital Outlay
0.00	_							ŝ	Materials and Supplies
0,00								400	Energy Services
0.0								300	Purchased Services
0.0								200	Employee Benefits
0.0								100	Salarics
									OFERNATING EXPENSES (Married XXVV)
									COCOL
0.0	0.00	0.00	0.00	0.00	00.0	0.00	0,00		Total Operating Revenues
0.0								3489	Other Operating Rovernes
0.0								3484	Premium Revenue
000								3482	Charges for Sales
000	100	2	ì	ì	113	21.6	11	7.481	Charges for Services
Totals	Service	Programs	Self-insurance	Scif-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Account	OPERATING REVENUES
DOE Page 18		}							For the Fiscal Year Ended June 30, 2014
T-VI TOTAL DE LA COLOR DE LA C									The state of the s

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS
June 30, 2014

169,484.00	505,626.00	526,706.00	148,404.00		Total Liabilities
	\$05,626.00	526,706.00	148,404.00	2290	Internal Accounts Payable
				2161	Due to Budgetary Funds
				2125	Cash Overdraft
				2120	Accounts Payable
				2170	Payroll Deductions and Withholdings
				2110	Accrued Salaries and Benefits
					LIABILITIES
169,484.00	505,626.00	526,706.00	148,404.00	-	Total Assets
				1220	Due From Other Agencies
				1150	Inventory
				1141	Budgetary Funds
					Due From Other Funds:
				1170	Interest Receivable on Investments
				1130	Accounts Receivable, Net
				1160	Investments
169,484.00	505,626.00	526,706.00	148,404.00	1110	Cash
Balance June 30, 2014	Deductions	Additions	Balance July 1, 2013	Account Number	ASSETS
Exhibit K-11 DOE Page 19 Fund 891				ES	COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS June 30, 2014

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2014

Other Long-Term Liabilities Derivative Instrument Total Long-Term Liabilities	Estimated PECO Advance Payable Other I cons. Term I inhibites	Other Post-Employment Benefits Liability	Estimated Liability for Long-Term Claims	Total Lease-Purchase Agreements Payable	Build America Bonds (BAB) Payable	Qualified School Construction Bonds (QSCB) Payable	Qualified Zone Academy Bonds (QZAB) Payable	Certificates of Participation (COPS) Payable	Lease-Purchase Agreements Payable	Liability for Compensated Absences	Total Bonds Payable	Sales Surtax Bonds Payable	Į.	ΙŘ	l T	121	- 1	19			47
		iability	Claims	nents Payable	yable	onds (QSCB)	(OZAB)	PS)		enc		ayable	ense Revenue	Special Act Bonds Payable	District Bonds Payable	SBE/COBI Bonds Payable		Obligations Under Capital Leases			DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2014
						13	Payabl	Payable	ā	ß			Motor Vehicle License Revenue Bonds Payable)F LAFAYETT LIABILITIES
		Ш				ıyable	G														E COUNTY
23	2370	23	23	2340	23	23	23	2341		2330	23	2326	23	2323	2322	23		2315	23	Aco Nun	
2390	8 8	2360	2350	2340	2344	2343	2342	₹		30	2320	36	2324	23	22	2321	_	2	2310	Account Number To	
1,848,977,01		948,400.00		67,44	67.1					693,133.06	140,000.00					140,000.00				Governmental Activities Total Balance 30, 2014 [1]	
77.01		00.00	-	67,443.95	2	┞	L	 -		33.06	00.00	\vdash		_		00.00	\dashv	_		June To	
																				Business-Type Activities June Total Balance 30, 2014 [1]	
0,00		\mathbb{H}		0,00	_	_				_	0.00				L		4			June	
0,00 0,00 1,848,977.01	0.00	948,400.00	0.00	67,443.95	0.00	0.00	0.00	0.00		693,133.06	140,000.00	0,00	0.00	0.00	0.00	140,000.00		0.00	0.00	Total	
																				G Ac Principa	
85,459,52				65,459,52	65 656 65						20,000.00					20,000.00				Governmental Activities - Debt Principal Payments 2013- 14	
_																				Governmental Activities - Principal Due Within One Year 2014-15	
87,443.95				67,443.95	7 441 06						20,000.00					20,000.00				ntal incipal ne Year	
											Ĺ									Au	
_																				Governmental Activities - Debt Interest Payments 14	
13,179.01				4,029,01	00001						9,150.00					9,150.00				ntal Sebt 2013	
9,994.58				2,044.58	204						7,950.00					7,950.00				Governmental Activities - Interest Due Within One Year 2014-15	Exhibit K-12 DOE Page 20 Fund 601

^[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2014, including discounts and premiums.

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fiscal Year Ended June 30, 2014

						96441	Voluntary Prekindergarten - Summer Program (3371)
		70,270.31	69,935.91		334.40	96440	Voluntary Prekindergarten - School Year Program (3371)
1,859.40		17,826.60	19,686.00			97580	Teachers Classroom Supply Assistance (FEFP Earmark)
						91290	Teacher Training
				704,62	704.62	93460	Teacher Recruitment and Retention
35,642.50		207,640.83	210,024.00		33,259.33	91280	Supplemental Academic Instruction (FEFP Earmark) [4]
		192,478.00	192,478.00			90830	Student Transportation (FEFP Earmark)
						94030	Salary Bonus Oustanding Teachers in D and F Schools
986.33		74,445.67	75,432.00			90803	Safe Schools (FEFP Earmark) [5]
		179,581,10	163,328.00		16,253.10	90800	Research-Based Reading Instruction (FEFP Earmark) [4]
						90320	Public School Technology
						97950	Preschool Projects (3372)
8,162.66		4,062.76	5,314.00		6,911.42	90881	Library Media (FEFP Earmark) [3]
11,551.67		81,206.59	91,824.00		934.26	90880	Instructional Materials (FEFP Earmark) [3]
233.55					233.55	92040	Florida School Recognition Funds (3361)
						90570	Excellent Teaching Program (3363)
						91050	Class Size Reduction Capital Outlay (3396)
1,477,40		1,224,635.60	1,226,113.00			94740	Class Size Reduction Operating Funds (3355)
June 30, 2014	2013-14	2013-14	2013-14	To DOE	June 30, 2013	Number	(Revenue Number) [Footnote]
Unexpended	Flexibility [2]	Expenditures	Revenues [1]	Returned	Unexpended	Grant	CATEGORICAL PROGRAMS
Exhibit K-13 DOE Page 21	-				_		REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fiscal Year Ended June 30, 2014

 $[\]Xi\Xi\Xi\Xi\Xi$ Include both state and local revenue sources.

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

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

Expenditures for designated low-performing elementary schools, based on the state reading assessment, should be included in expenditures.

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

TOT THE LIBRARY STEEL PROPERTY TO THE						77 a88.1 2000
	Sub-	General Fund	Special Revenue	Special Revenue Other Federal Programs	Special Revenue Federal Economic Stimulus Programs	
ENERGY EXPENDITURES:	Colera	8	470	420	#30	Lotal
Natural Gas	411					0.00
Bottled Gas	421	8,194.82				B, 194.82
Electricity	430	214,292,85				214,292.85
Heating Oil	440					0.00
Total		222,487,67	0.00	0.00	0.00	222.487.67
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	5,910.22				5,910.22
Diesel Fuel	460	86,953.07				86,953.07
Oil and Grease	540	1,877.62				1,877.62
Total		94,740.91		0.00	0.00	94,740,91
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS: Buses	Object 651	100	420	430	3XX	Total 0.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
NATIONAL METERALS	140					0,00
	Sub-	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE: Subawards Linder Subautrements - First \$75,000	1 11			_ [0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00
	Sub-	Special Revenue Food Services 410				
FOOD SERVICE SUPPLIES SUBOBJECT						
Supplies	510	3,911.84				
From	200	19,493.02				
Commonices	100	000100100				

P22

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY SCHEDULE OF SELECTED SUBOBJECT EXTENDITURES For the Fiscal Year Ended June 30, 2014

Exhibii K-14 DOE Page 22

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2014

Total ESE Program Salaries Other Programs 130 (ESOL) (Function 5100) Total Career Program Salaries ESE Programs 111, 112, 113, 254 and 255 (Function 5200) ESE Programs 111, 112, 113, 254 and 255 (Function 5200) ESE Programs 111, 112, 113, 254 and 255 (Function 5200) Total Other Program Salaries Other Programs 130 (ESOL) (Function 5100) Other Programs 130 (ESOL) (Function 5100) Total Basic Program Salaries Basic Programs 101, 102 and 103 (Function 5100) Basic Programs 101, 102 and 103 (Function 5100) Basic Programs 101, 102 and 103 (Function 5100) Teacher Salaries Career Program 300 (Function 5300) Career Program 300 (Function 5300) Career Program 300 (Function 5300) Sub-Object 750 120 750 140 120 140 140 750 120 750 140 120 General Fund 100 2,884,279.14 2,840,694.35 3,322,877.05 323,708.13 108,719.50 326,339.93 112,257.98 43,584.79 3,538.48 2,631.80 0.00 Special Revenue Other Federal Programs 420 47,682.16 46,960.37 46,480.62 721.79 721.79 479.75 0.00 0.00 Special Revenue Federal Economic Stimulus Programs 430 600.00 600.00 600.00 0.00 0.00 0,00 Total Exhibit K-14 DOE Page 23 2,887,774.97 3,371,159.21 2,931,839.51 323,708.13 112,257.98 327,061,72 108,719.50 44,064.54 3,538.48 3,353.59 0,00 0.00 0,00 0.000.00 0.00 0.00

86,916.14		1,724.21	85,191.93	520	Textbooks (Function 5000)
Total	430	420	100	Object	Textbooks (used for classroom instruction)
	Programs	Federal Programs	General Fund	Sub-	
	Economic Stimulus	Special Revenue Other			
	Special Revenue Federal				

For the Fiscal Year Ended June 30, 2014	SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
	OTHER DATA COLLECTION

	Total Flexible Spending Instructional Expenditures	Other Instruction	Prekindergarten	Adult General	Career Education	Exceptional	Basic	Instruction:	CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fiscal Year Ended June 30, 2014
	5000	5900	5500	5400	5300	5200	5100		Account Number	OTHER DATA CO
	0.00	0	0	0 +	0	0	0		nat Safe Schools	DLLECTION
J	0,00	-							Student Transportation	
	0.00								Supplemental Academic Instruction	
	0,00								Research-Based Reading Instruction	
	0.00								Instructional Materials	
	0.00								Instructional Materials / Library Media	
	0,00	0.00	0.00	0.00	00.0	0.00	0.00		Totals	Exhibit K-14 DOE Page 24

0.00		Total Charter School Distributions
	390	Federal Economic Stimulus Special Revenue Funds
	390	Other Federal Programs Special Revenue Fund
	390	Food Service Special Revenue Fund
	390	General Fund
		Expenditures:
Mindin	Number	(Charter school information is used in federal reporting)
Amora	Object	DISTRIBUTIONS TO CHARTER SCHOOLS

	5900	Total:
	5900	Federal Economic Stimulus Special Revenue Funds
	5900	Other Federal Programs Special Revenue Fund
	5900	General Fund
		Expenditures:
Amount	Account Number	LIFELONG LEARNING (Lifeloug Learning expenditures are used in federal reporting)

	27,751.57	27,751.57		Earnings, Expenditures and Carryforward Amounts:
Unexpended June 30, 2014	Expenditures 2013-14	Earnings 2013-14	Unexpended July 1, 2013	MEDICAID EXPENDITURE REPORT (Modicaid expenditures are used in federal reporting)

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Expenditure Program or Activity:	
Exceptional Student Education	27,751.57
School Nurses and Health Care Services	
Occupational Therapy, Physical Therapy and Other Therapy Services	
ESE Professional and Technical Services	
duca	
Staff Training and Curriculum Development	
Medicaid Administration and Billing Services	
Student Services	
Consultants	
Other	
Total Expenditures	27,751.57

DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM For the Fiscal Year Ended June 30, 2014

Total Expenditures	Interest	Redemption of Principal	Debt Service: (Function 9200)	Other Capital Outlay	Facilities Acquisition and Construction	Conital Outloy:	Community Services	Administrative Technology Services	Maintenance of Plant	Operation of Plant	Student Transportation Services	Central Services	Food Services	Fiscal Services	Facilities Acquisition and Construction	School Administration	General Administration	Board	Instructional-Related Technology	Instructional Staff Training Services	Instruction and Curriculum Development Services	Instructional Modia Services	Student Personnel Services	Prekindergarten	Current:	VULUNIAKY PREKINDEKGARIEN PKULKAM [I] GENERAL FUND EXPENDITÜRES	FOR THE PROPERTY OF THE PROPER	DISTRICT SCHOOL BOARD OF LAFAYETTE COUNTY VOLUNTARY PREKUNDERGARTEN (VPK) PROGRAM For the Fived Year Ended line 10 2014
_	720	710		9300	7420	,,,,,,	9100	8200	8100	7900	7800	7700	7600	7500	7410	7300	7200	7100	6500	6400	6300	6200	6100	5500		Account		
77,132.40																								77,132.40		Salaries	100	
27,626.21																								27,626.21		Employee Benefits	200	
2,730.74																								2,730.74		Purchased Services	300	
0,00																										Energy Services	400	
7,608.39																								7,608.39		Materials and Supplies	5 00	
0.00							-																			Capital Outlay	600	
2,110.49																								2,110.49		Other	700	Suppleme
117,208,23	0.00	0.00		0.00	0.00	6,00	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	117,208.23		Totals	PART OF THE PART O	Exhibit K-15 DOE Page 25 Supplemental Schedule - Fund 100

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

SCHEDULE 5 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAM EXPENDITURES For the Fiscal Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass- Through Grantor Number	Amount of Expenditures	Amount Provided to Subrecipients
United States Department of Agriculture	10.			
National School Lunch	10.555	300	\$272,167.86	
School Breakfast Program	10.553	321	\$76,043.61	
Summer Food Service Program Food Distribution (Commodities)	10.555	323	\$4,551.12	
Food Distribution (Commodities)	10.550	None	\$32,597.08	
Total United States Department of Agriculture			\$385,359.67	
United States Department of Defense	12.			
Total United States Department of Defense				
United States Department of Justice	16.			
Total United States Department of Justice				
United States Department of Labor	17.			
Total United States Department of Labor				
United States Department of Transportation	20.			
Total United States Department of Transportation				
United States Department of Treasury	21.			
Total United States Department of Treasury				
Environmental Protection Agency	66.			
Total Environmental Protection Agency				
United States Department of Education Sustainable Education Evaluation & Compensation Project-	84.			
Teacher Incentive fund	84.374A	None	\$38,717.46	
Title I Migrant	84.011A	217	\$26,501.70	
Perkins - Rural & Sparsely	84.048A	161	\$15,278.41	
Perkins – Secondary Title I Pert A	84.048A 84.010A	161 212	\$11,782.86 \$281,139.21	
Title II Part A	84.367A	224	\$39,554.51	
Title VI Part B Reap	84.358B	110	\$20,564.26	
Title X Part C - Homeless	84.196A	127	\$23,042.52	
Adult Ed & Family Literacy	84.002A	191	\$45,690.40	
IDEA Part B	84.027A	263	\$243,839.00	
IDEA - Part B Preschool	84,173A	267	\$12,293.86	
ARRA-RTTT-Common Core Standards	84,395A	RG3	\$3,075.00	
ARRA-Race to the Top	84.395A	RL1	\$88,703.38	
ARRA-RTTT-Local Instr.Improvement ARRA-RTTT-District Evaluation System	84.395A 84.395A	RD2 RG4	\$46,056.17 \$29,311.31	
Total United States Department of Education			\$925,550.05	
United States Department of Health and Human Services	93.			
Total United States Department of Health and Human Services				
Corporation for National and Community Services	94.			
Total Corporation for National and Community Services				
United States Department of Homeland Security	97.			
Total United States Department of Homeland Security				
Total Expenditures of Federal Awards			\$1,310,909.72	