School Board Members

John McKay, Chairman David Stone, Vice Chairman Julius Melendez Cindy Lou Hartig Jay Wheeler



ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2009

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

Michael A. Grego, Ed.D. Superintendent

William C. Collins Chief Business & Finance Officer

Sarah E. Graber Director of Finance

Student Achievement - Our Number One Priority

AN EQUAL OPPORTUNITY EMPLOYER

FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY For the Fiscal Year Ended June 30, 2009

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2009, 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, 2009.

4 hal C District Superintendent's Signature Date

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Osceola County District School Board, Florida (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2009. The information presented here should be considered in conjunction with our financial statements found on pages 2 to 17 and 20 to 58 of this report.

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.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2008-09 fiscal year are as follows:

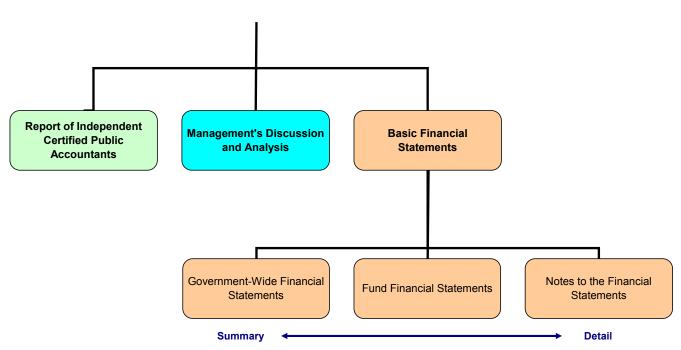
- Total assets of the District exceed total liabilities at the close of the most recent fiscal year by \$610,437,833.
- The District's total net assets increased by \$8,730,048, or 1.45 percent from the 2007-08 year.
- At June 30, 2009, the District's governmental funds report combined fund balances of \$257,223,161, a decrease of \$71,451,250, in comparison with the prior year.
- At June 30, 2009, unreserved fund balance for the General Fund is \$44,805,655, or 12.04 percent of total General Fund expenditures. The unreserved fund balance is available for spending at the District's discretion.
- The District's total bonded debt (Bonds Payable and Certificates of Participation, excluding premiums and discounts) decreased by \$10,610,000, or 3.71 percent during the current fiscal year.
- The District's net capital assets increased by \$74,104,136, or 11.91 percent from the 2007-08 fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- ➢ Government-wide financial statements.
- Fund financial statements.
- Notes to financial statements.

The illustration below shows how the various parts of the financial section are arranged and relate to one another.



ORGANIZATION OF THE FINANCIAL SECTION

Government-Wide Financial Statements

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

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

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

Component units – The District presents five separate legal entities in this report, including The Foundation for Osceola Education, Inc.; the New Dimensions High School, Inc.; the Four Corners Charter School, Inc.; the Bellalago Educational Facilities Benefit District; and the Flora Ridge Educational Facilities Benefit District. Although legally separate organizations, the component units are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. Financial information for these component units is reported separately from the financial information presented for the primary government.

The government-wide financial statements can be found on pages 2 - 3 of this report.

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 three broad categories as discussed below.

<u>Governmental Funds.</u> Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains 12 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the major funds. The District's major funds are the: (1) General Fund, (2) Federal Programs – Other Fund, (3) Federal Programs – ARRA Economic Stimulus Funds, (4) Capital Projects – Capital Improvement Fund, (5) Capital Projects – Other Fund, and (6) Capital Projects – ARRA Economic Stimulus Capital Projects. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its General Fund, Federal Programs – Other Fund, and Federal Programs – ARRA Economic Stimulus Funds. Budgetary comparison statements have been provided on pages 20-24 of this report to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 4 - 7 of this report.

Proprietary Funds. Proprietary funds may be established to account for activities in which a fee is charged for services. One type of proprietary fund is maintained.

The internal service funds are used to report activities that provide goods and services to support the District's other programs and functions through user charges. The District uses the internal service funds to account for the Health and Life Insurance Trust Fund and General and Automobile Liability Fund. Since these services predominantly benefit governmental rather than business-type functions, the internal service funds have been included within governmental activities in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. Conversely, the internal service funds are combined into a single, aggregated column in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages 8 - 10 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The District only has agency funds that are classified as fiduciary funds. Fiduciary funds are not reflected in the government-wide financial statements, because the resources of those funds are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

The District uses agency funds to account for: (1) resources held for student activities and groups; (2) the activities of Bellalago Charter Academy; and (3) the activities of Bellalago Educational Facilities Benefit District.

The Statement of Fiduciary Assets and Liabilities can be found on page 11.

Notes to the Financial Statements.

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on page 18 of this report.

Other Supplemental Information.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to financial statements. Combining and individual fund statements and other schedules can be found on pages 25 - 58 of this report.

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 \$610,437,833 at June 30, 2009. At the end of the current fiscal year, the District is able to report positive balances in all categories of net assets, for the government as a whole.

The following is a summary of the District's net assets as of June 30, 2009, compared to net assets as of June 30, 2008:

Net Assets, End of Year

	Governmental						
	Activities						
		6/30/2009		6/30/2008			
Current and Other Assets Capital Assets	\$	291,596,471 696,564,305	\$	359,716,767 622,460,169			
Total Assets		988,160,776		982,176,936			
Current Liabilities Long-term Liabilities Total Liabilities		25,642,632 352,080,311 377,722,943		28,214,260 352,254,891 380,469,151			
Net Assets: Invested in Capital Assets,							
Net of Related Debt		436,881,185		354,211,777			
Restricted		158,400,481		220,147,769			
Unrestricted		15,156,167		27,348,239			
Total Net Assets	\$	610,437,833	\$	601,707,785			

By far, the largest portion of the District's net assets, \$436,881,185 or 71.57 percent, reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to educate the students of Osceola 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.

An additional portion of the District's net assets, \$158,400,481 (25.95 percent), represents resources that are subject to external restrictions on how they may be used. There was a decrease of \$61,747,288 in restricted net assets reported in connection with the District's governmental activities. The decrease is the result of previously accumulated funds used to pay for capital projects during the current year. The remaining net assets, \$15,156,167 (2.48 percent), are unrestricted net assets. Unrestricted net assets may be used to meet the government's ongoing obligations to citizens and creditors. Unrestricted net assets decreased by \$12,192,072, from the 2007-08 fiscal year.

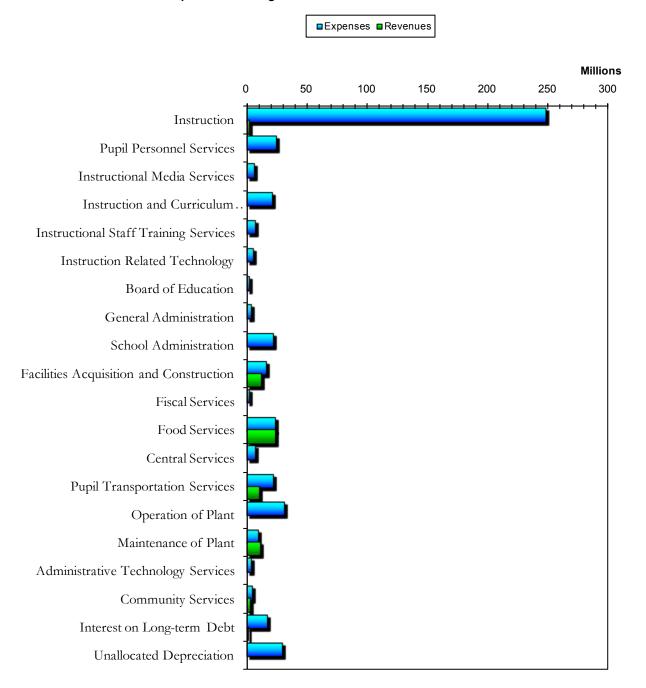
The key elements of the changes in the District's net assets for the fiscal years ended June 30, 2009, and June 30, 2008, are as follows:

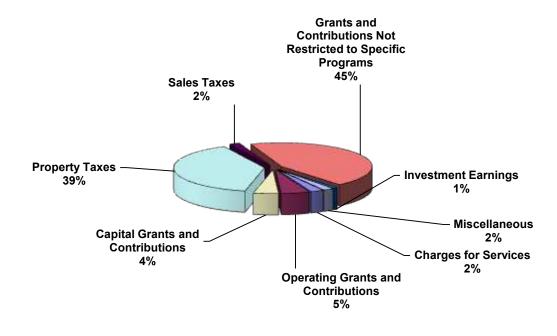
		nmental ivities
	06-30-09	06-30-08
Revenues:		
Program Revenues:		
Charges for Services	\$ 11,534,388	\$ 11,046,611
Operating Grants and Contributions	25,304,330	24,531,347
Capital Grants and Contributions		122,609,838
General Revenues:	22,362,064	122,009,030
Property Taxes	197,690,319	195,577,67 0
Local Sales Taxes		
Grants and Contributions not Restricted	9,143,244	10,292,844
	223,928,922	249 196 167
to Specific Programs		248,186,167
Investment Earnings Miscellaneous	4,154,219	9,128,755
Total Revenues	9,305,720	10,991,313
I otal Revenues	503,423,206	632,364,545
Functions/Program Expenses:		
Instruction	247,545,828	261,976,401
Pupil Personnel Services	24,319,807	24,153,125
Instructional Media Services	5,400,622	6,059,524
Instruction and Curriculum Development	20,622,799	23,464,063
Instructional Staff Training Services	6,632,081	9,507,952
Instruction Related Technology	4,648,312	4,373,774
Board of Education	1,604,622	2,179,387
General Administration	3,035,324	2,589,737
School Administration	21,482,227	22,649,997
Facilities Acquisition and Construction	15,274,997	19,814,471
Fiscal Services	1,921,994	2,062,828
Food Services	23,052,329	25,147,719
Central Services	6,836,815	7,135,483
Pupil Transportation Services	21,410,268	21,620,725
Operation of Plant	30,148,571	31,115,952
Maintenance of Plant	8,587,854	8,896,778
Administrative Technology Services	3,506,033	3,604,125
Community Services	3,722,641	3,798,924
Interest on Long-Term Debt	16,107,532	15,859,473
Unallocated Depreciation Expense	28,832,502	27,626,338
Total Expenses	494,693,158	523,636,776
Total Expenses	474,075,150	525,050,770
Increase in Net Assets	8,730,048	108,727,769
Net Assets, Beginning	601,707,785	492,980,016
Net Assets, Ending	\$ 610,437,833	\$ 601,707,785

The total government-wide net assets increased by \$8,730,048 during the current fiscal year. The increase represents the degree to which increases in ongoing revenues have outpaced increases in ongoing expenses.

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Expenses and Program Revenues - Governmental Activities





Revenues by Source - Govermental Activities

Governmental Activities.

Governmental activities increased the District's net assets by \$8,730,048, accounting for all of the total growth in the net assets of the District. Key elements of the increase are as follows:

- ▶ Restricted Net Assets decreased by \$61,747,288 and Unrestricted Net Assets decreased by \$12,192,072.
- ▶ Investments in Capital Assets, Net of Related Debt, increased by \$82,669,408.
- A planned reduction of expenses due to the decrease in revenues and the number of students.

State revenues decreased by \$106,397,352 or 33.20 percent due to a decline in State funds received for the construction of new educational facilities to assist in complying with class size requirements.

The largest revenue sources are the State of Florida and local sources. Combined, these two revenue sources account for 90.37 percent of total revenues. 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. Revenues from local sources consist primarily of ad valorem taxes and impact fees.

Instructional expenses represent 50.04 percent of total governmental expenses in the 2008-09 fiscal year. Instructional expenses decreased by \$12,947,595 or 4.97 percent, from the previous year due mainly to a planned reduction of expenses due to the decreases in revenues and student enrollment.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable 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 government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds report combined ending fund balances of \$257,223,161, a decrease of \$71,451,250, in comparison with the 2007-08 fiscal year. Combined unreserved fund balances of \$212,172,861 represents 82.49 percent of the ending fund balances and are available to meet the District's short-term spending needs within the corresponding fund types. Remaining fund balances are reserved to indicate that they are not available for new spending, because they have already been committed: 1) to liquidate contracts and purchase orders outstanding at year-end of \$26,995,143; 2) to pay debt service of \$1,843,160; 3) to fund state categorical programs of \$9,502,936; 4) to earmark state required carryover for capital projects of \$4,106,007; and 5) to fund other grants of \$2,603,054.

Major Governmental Funds

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, the unreserved fund balance of the General Fund was \$44,805,655, while total fund balance reached \$60,042,753. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total expenditures. Unreserved fund balance represents 12.04 percent of total General Fund expenditures, while total fund balance represents 16.14 percent of that same amount.

During the current fiscal year, the fund balance of the General Fund increased by \$5,262,248. This was the result of an expenditure reduction plan due to the reduction of State revenues.

The fund balance for the Capital Projects - Other Fund decreased by \$71,177,162 to \$140,488,552. The decrease in this fund is mainly due to the timing differences between collecting funds for and expending these funds on construction projects.

The fund balance for the Capital Projects – Capital Improvement Section 1011.71(2) Fund decreased by \$6,199,073 to \$28,543,911, mainly due to the timing differences between collecting funds for and expending these funds on construction projects.

There was no change to the fund balance for the Other Federal Programs Fund or ARRA Economic Stimulus Fund during the year since revenue cannot be recognized prior to incurring expenditures.

The fund balance for non-major funds – reported as Other Governmental Funds – increased by \$662,737 to \$28,147,945. This increase is due to the cumulative ongoing revenues outpacing cumulative ongoing expenses.

Proprietary Funds

The District's proprietary funds provide the same type of information found in the government-wide financial statements. The District's proprietary fund includes two internal service funds that are used to account for its self-insurance programs. Net assets increased by \$3,094,941 due to premiums paid into the funds exceeding claims and other expenses.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the current fiscal year, the District received approximately \$22,600,000 of State formula revenues less than the initially projected amount. This decrease was primarily due to a reduction of State revenues and a decline in student enrollment. The projected student decrease for the year was 45; the actual student decrease for the year was 830.

The final budget exceeded the final expenditures by \$17,042,862. The primary reason for this variance is a planned reduction in spending due to the reduction of State revenues.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for the governmental activities as of June 30, 2009, amounts to \$696,564,305 (net of accumulated depreciation). This investment in capital assets includes land; construction in progress; improvements other than buildings; buildings and fixed equipment; furniture, fixtures and equipment; motor vehicles; investments in the educational facilities benefit district; and audio visual materials and computer software. The total increase in the District's investment in capital assets (net of accumulated depreciation) for the current fiscal year was \$82,669,408, or a 23.33 percent increase from the 2007-08 fiscal year.

Major capital asset events during the current fiscal year included the following:

- > The final stages of construction of one multi-level school and two elementary schools.
- > The final stages of construction of classroom wings at two elementary schools.
- > The design phase for classroom wings at two elementary schools.
- > The final stages of roofing at two elementary schools and one high school.
- Construction in progress for a theater at one high school.
- Acquisition of land for a new elementary school.
- The design phase for major renovations at two high schools.
- > The start-up of construction at one elementary school.
- > The final stages of HVAC replacement and renovations at one elementary school.
- Begin renovation of former alternative education facility for an adult learning center.

Following is a summary of the District's capital assets as of June 30, 2009, compared to June 30, 2008.

Schedule of Capital Assets (net of accumulated depreciation)

	Governmental Activities				
	June 30, 2009		Jı	une 30, 2008	
Land	\$	47,761,700	\$	42,889,488	
Construction in Progress		85,768,608		32,018,196	
Improvements Other Than Buildings		15,746,608		14,826,812	
Buildings and Fixed Equipment		503,116,459		486,727,477	
Furniture, Fixtures, and Equipment		16,463,195		19,775,638	
Motor Vehicles		19,976,460		18,211,136	
Investment In EFBD		6,723,278		7,072,032	
Audio Visual Materials and					
Computer Software		1,007,997		939,390	
Total	\$	696,564,305	\$	622,460,169	

Additional information on the District's capital assets can be found in Note 5 to the financial statements.

Long-Term Debt

At the end of the current fiscal year, the District's long-term debt principal, excluding premiums and discounts, totals \$311,355,364. Of this amount, \$275,825,000 is outstanding bonded debt, \$26,391,329 is outstanding notes payable, and \$9,139,035 is other long-term debt. Bonded debt constituted the largest portion of long-term debt at the end of the fiscal year and was comprised of \$14,600,000 of bonds issued on behalf of and by the State Board of Education (SBE) and backed by the full faith and credit of the State of Florida; \$79,540,000 outstanding in District Revenue Bonds; and \$181,685,000 in certificates of participation.

Following is a summary of the District's long-term debt as of June 30, 2009, compared to June 30, 2008.

	Governmental Activities						
		June 30, 2009		June 30, 2008			
State School (SBE) Bonds	\$	14,600,000	\$	15,615,000			
District Revenue Bonds		79,540,000		82,910,000			
Certificates of Participation		181,685,000		187,910,000			
Notes Payable		26,391,329		26,173,571			
Other Long-Term Debt	.1	9,139,035		12,817,753			
Total Outstanding Long-Term Debt	\$	311,355,364	\$	325,426,324			

Schedule of Outstanding Long-Term Debt (excluding premiums and discounts)

The District's total debt decreased by \$14,071,437 or 4.32 percent, during the current fiscal year.

OTHER MATTERS OF SIGNIFICANCE

As of May 2008, the Florida Legislature's Office of Economic and Demographic Statistics reports the unemployment rate for Osceola County, Florida, at 11.6 percent. This is an increase from the rate of 4.3 percent a year ago and is slightly higher than the State's average unemployment rate of 11.0 percent. Inflationary trends in the region compare favorably to national indices.

During the current fiscal year, unreserved fund balance in the General Fund decreased from \$52,509,629 to \$44,805,655. This is due to increases in amounts reserved for state categorical and other grant programs which were previously recorded as designations of fund balance.

REQUESTS FOR INFORMATION

This report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate compliance and accountability for its resources. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, Osceola County School District, 817 Bill Beck Boulevard, Kissimmee, Florida 34744.

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF NET ASSETS June 30, 2009

ASSETS Cash and Cash Equivalents Investments Taxes Receivable, Net Accounts Receivable, Net Interest Receivable Due from Reinsurer Deposits Receivable Due from Other Agencies Internal Balances	Account Number 1110 1160 1120 1130 1170 1180 1210	Governmental Activities 93,103,701.18 153,474,343.54 473,847.27	Primary Government Business-type Activities	Total 93,103,701.18 153,474,343.54 0.00	Component Units 12,308,589.64 1,972,172.00
Cash and Cash Equivalents Investments Taxes Receivable, Net Accounts Receivable, Net Interest Receivable Due from Reinsurer Deposits Receivable Due from Other Agencies	1160 1120 1130 1170 1180	93,103,701.18 153,474,343.54		93,103,701.18 153,474,343.54 0.00	12,308,589.64 1,972,172.00
Taxes Receivable, Net Accounts Receivable, Net Interest Receivable Due from Reinsurer Deposits Receivable Due from Other Agencies	1120 1130 1170 1180			0.00	/ /
Accounts Receivable, Net Interest Receivable Due from Reinsurer Deposits Receivable Due from Other Agencies	1130 1170 1180	473,847.27			
Interest Receivable Due from Reinsurer Deposits Receivable Due from Other Agencies	1170 1180	475,047.27		473,847.27	0.00 512,503.29
Due from Reinsurer Deposits Receivable Due from Other Agencies	1180			0.00	31.641.00
Due from Other Agencies	1210			0.00	0.00
	-			0.00	27,104.00
	1220	38,613,146.13		38,613,146.13 0.00	4,935,451.00
Inventory	1150	2,121,635.80		2,121,635.80	0.00
Prepaid Items	1230	_,,		0.00	1,152,687.00
Restricted Assets:					
Cash with Fiscal Agent Deferred Charges:	1114	955,525.63		955,525.63	2,596,350.00
Issuance Costs Noncurrent Assets:		2,854,270.90		2,854,270.90	2,007,416.00
Other Post-employment Benefits Obligation (asset) Capital Assets:	1410	16 110 116 22		0.00	0.00
Land Land Improvements - Nondepreciable	1310	46,440,446.32 1,321,253.71		46,440,446.32 1,321,253.71	2,150,000.00
Construction in Progress	1360	85,768,607.71		85,768,607.71	0.00
Improvements Other Than Buildings	1320	29,099,271.61		29,099,271.61	584,569.00
Less Accumulated Depreciation	1329	(13,352,664.06)		(13,352,664.06)	(293,929.00)
Buildings and Fixed Equipment	1330	676,931,104.15		676,931,104.15	39,841,796.00
Less Accumulated Depreciation	1339	(173,814,644.98)		(173,814,644.98)	(4,666,171.00)
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340 1349	51,538,165.91 (35,074,970.81)		51,538,165.91 (35,074,970.81)	5,591,749.00 (3,530,881.00)
Motor Vehicles	1349	36,958,028.47		36,958,028.47	94,718.00
Less Accumulated Depreciation	1359	(16,981,567.85)		(16,981,567.85)	(88,221.00)
Investment in EFBD		8,255,000.55		8,255,000.55	0.00
Less Accumulated Depreciation		(1,531,722.50)		(1,531,722.50)	0.00
Audio Visual Materials	1381	56,948.82		56,948.82	9,116.00
Less Accumulated Depreciation Computer Software	1388 1382	(41,637.72) 6,469,565.20		(41,637.72) 6,469,565.20	(7,231.00) 155,819.00
Less Accumulated Amortization	1389	(5,476,879.40)		(5,476,879.40)	(135,670.00)
Total Capital Assets net of Accum. Dep'n		696,564,305.13	0.00	696,564,305.13	39,705,664.00
Total Assets		988,160,775.58	0.00	988,160,775.58	65,249,577.93
LIABILITIES AND NET ASSETS LIABILITIES					
Salaries and Wages Payable	2110	1,035,979.94		1,035,979.94	181,907.00
Payroll Deductions and Withholdings	2170	891,698.71		891,698.71	211,467.00
Accounts Payable Judgments Payable	2120 2130	3,687,281.25		3,687,281.25	1,255,733.77
Construction Contracts Payable	2130	5,398,841.07		5,398,841.07	0.00
Construction Contracts Retainage Payable	2150	4,019,676.28		4,019,676.28	0.00
Due to Fiscal Agent	2240			0.00	0.00
Accrued Interest Payable	2210	2,032,398.72		2,032,398.72	1,157,307.00
Deposits Payable Due to Other Agencies	2220 2230	3,825,910.73		0.00 3,825,910.73	0.00 5,188,356.00
Sales Tax Payable	2260	2,879.57		2,879.57	175.00
Deferred Revenue	2410	,		0.00	27,660.00
Estimated Unpaid Claims	2271	4,747,966.19		4,747,966.19	0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00
Estimated Liability for Arbitrage Rebate Noncurrent Liabilities:	2280			0.00	0.00
Portion Due Within One Year:	2250			0.00	0.00
Section 1011.13, F.S., Notes Payable Notes Payable	2250	2,462,433.64		2,462,433.64	180,143.00
Obligations Under Capital Leases	2315	2,102,100.01		0.00	4,286.00
Bonds Payable	2320	4,679,306.03		4,679,306.03	885,000.00
Liability for Compensated Absences	2330	1,844,747.00		1,844,747.00	0.00
Certificates of Participation Payable	2340	6,214,126.08		6,214,126.08	0.00
Estimated Liability for Long-Term Claims Other Post-employment Benefits Obligation	2350 2360			0.00	0.00
Installment Purchases Payable	2300	1,100,411.56		1,100,411.56	0.00
Deferred Revenue		2,139,536.25		2,139,536.25	0.00
Portion Due After One Year:					
Notes Payable	2310	21,374,408.57		21,374,408.57	435,310.00
Obligations Under Capital Leases Bonds Payable	2315 2320	91,292,380.63		91,292,380.63 0.00	0.00 49,565,689.00
Liability for Compensated Absences	2320	12.929.369.00		12,929,369.00	49,565,689.00
Certificates of Participation Payable	2340	171,014,152.75		171,014,152.75	0.00
Other Post-employment Benefits Obligation	2360	25,213,484.00		25,213,484.00	0.00
Installment Purchases Payable	-	1,454,074.15		1,454,074.15	0.00
	2410	1,222,845.66		1,222,845.66	0.00
Deferred Revenue	1	9,139,034.76 377,722,942.54	0.00	9,139,034.76 377,722,942.54	59,093,033.77
EFBD Agreement Payable			0.00	211,122,772.27	57,075,055.77
		, , , , , , , , , , , , , , , , , , ,			
EFBD Agreement Payable Total Liabilities NET ASSETS Invested in Capital Assets, Net of Related Debt	2770	436,881,185.10		436,881,185.10	3,324,882.00
EFBD Agreement Payable Total Liabilities NET ASSETS Invested in Capital Assets, Net of Related Debt Restricted For:		436,881,185.10			
EFBD Agreement Payable Total Liabilities NET ASSETS Invested in Capital Assets, Net of Related Debt	2770 2780 2780			436,881,185.10 10,173,610.78 2,665,032.66	3,324,882.00 0.00 0.00
EFBD Agreement Payable Total Liabilities NET ASSETS Invested in Capital Assets, Net of Related Debt Restricted For: Categorical Carryover Programs	2780	436,881,185.10 10,173,610.78 2,665,032.66 143,670,274.52		10,173,610.78	0.00
EFBD Agreement Payable Total Liabilities NET ASSETS Invested in Capital Assets, Net of Related Debt Restricted For: Categorical Carryover Programs Debt Service Capital Projects Other Purposes	2780 2780 2780 2780 2780	436,881,185.10 10,173,610.78 2,665,032.66 143,670,274.52 1,891,563.22		10,173,610.78 2,665,032.66 143,670,274.52 1,891,563.22	0.00 0.00 0.00 0.00
EFBD Agreement Payable Total Liabilities NET ASSETS Invested in Capital Assets, Net of Related Debt Restricted For: Categorical Carryover Programs Debt Service Capital Projects	2780 2780 2780	436,881,185.10 10,173,610.78 2,665,032.66 143,670,274.52	0.00	10,173,610.78 2,665,032.66 143,670,274.52	0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2009

		Г		Program Revenues		Net (Expense) Revenue and Changes in Net Assets				
	Account		Charges for	Operating Grants and	Capital Grants and	Governmental	Primary Government Business-type		Component	
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units	
Governmental Activities:										
Instruction	5000	247,545,828.57	1,577,483.90			(245,968,344.67)		(245,968,344.67)		
Pupil Personnel Services	6100	24,319,806.81				(24,319,806.81)		(24,319,806.81)		
Instructional Media Services	6200	5,400,621.70				(5,400,621.70)		(5,400,621.70)		
Instruction and Curriculum Development Services	6300	20,622,798.60				(20,622,798.60)		(20,622,798.60)		
Instructional Staff Training Services	6400	6,632,080.91				(6,632,080.91)		(6,632,080.91)		
Instruction Related Technology	6500	4,648,312.44				(4,648,312.44)		(4,648,312.44)		
School Board	7100	1,604,622.58				(1,604,622.58)		(1,604,622.58)		
General Administration	7200	3,035,323.80				(3,035,323.80)		(3,035,323.80)		
School Administration	7300	21,482,226.85				(21,482,226.85)		(21,482,226.85)		
Facilities Acquisition and Construction	7400	15,274,997.21			11,622,120.77	(3,652,876.44)		(3,652,876.44)		
Fiscal Services	7500	1,921,994.32				(1,921,994.32)		(1,921,994.32)		
Food Services	7600	23,052,328.56	6,905,070.28	15,988,713.74		(158,544.54)		(158,544.54)		
Central Services	7700	6,836,814.50				(6,836,814.50)		(6,836,814.50)		
Pupil Transportation	7800	21,410,267.79	470,324.15	9,315,616.00		(11,624,327.64)		(11,624,327.64)		
Operation of Plant	7900	30,148,571.23				(30,148,571.23)		(30,148,571.23)		
Maintenance of Plant	8100	8,587,854.52			10,719,386.00	2,131,531.48		2,131,531.48		
Administrative Technology Services	8200	3,506,033.10				(3,506,033.10)		(3,506,033.10)		
Community Services	9100	3,722,641.14	2,581,509.26			(1,141,131.88)		(1,141,131.88)		
Loss on Disposal of Fixed Assets	810	963,035.03								
Interest on Long-term Debt	9200	15,144,496.89			20,557.69	(15,123,939.20)		(15,123,939.20)		
Unallocated Depreciation/Amortization Expense*		28,832,501.56				(28,832,501.56)		(28,832,501.56)		
Total Governmental Activities		494,693,158.11	11,534,387.59	25,304,329.74	22,362,064.46	(435,492,376.32)		(435,492,376.32)		
Business-type Activities:										
Self Insurance Consortium							0.00	0.00		
Daycare Operations							0.00	0.00		
Other Business-type Activity							0.00	0.00		
Total Business-type Activities		0.00	0.00	0.00	0.00		0.00	0.00		
Total Primary Government		494,693,158.11	11,534,387.59	25,304,329.74	22,362,064.46	(435,492,376.32)	0.00	(435,492,376.32)		
Component Units:										
Bellalago Educational Facilities Benefit District		2,615,938.00							(2,615,938.00)	
Flora Ridge Educational Facilities Benefit District	1	460,058.00			1,767,801.00				1,307,743.00	
The Foundation for Osceola Education, Inc.	1	19,719,081.00	433,410.00	3,335,099.00	793,474.00				(15,157,098.00)	
Four Corners Charter School, Inc.	1	6,236,603.80	,		555,426.00				(5,681,177.80)	
New Dimensions Charter School, Inc.	1	1,955,578.00	19,200.00		276,039.00				(1,660,339.00)	
Total Component Units		30,987,258.80	452,610.00	3,335,099.00	3,392,740.00				(23,806,809.80)	

General Revenues: Taxes:

10000
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items, and Transfers
Change in Net Assets
Net Assets - July 1, 2008
Net Assets - June 30, 2009

0.00	151,594,547.07		151,594,547.07
0.00	1,670.99		1,670.99
0.00	46,094,101.46		46,094,101.46
0.00	9,143,243.77		9,143,243.77
25,149,229.89	223,928,921.56		223,928,921.56
249,351.07	4,154,218.85		4,154,218.85
686,887.00	9,305,720.47		9,305,720.47
(18,091,123.00)	0.00		
0.00	0.00		
0.00	0.00		
7,994,344.96	444,222,424.17	0.00	444,222,424.17
(15,812,464.84)	8,730,047.85	0.00	8,730,047.85
21,969,009.00	601,707,785.19		601,707,785.19
6,156,544.16	610,437,833.04	0.00	610,437,833.04

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

ASSETS 1110 Cash and Cash Equivalents 1110 Investments 1160 Taxes Receivable, Net 1120 Accounts Receivable, Net 1170 Due from Reinsurer 1180 Duos From Other Funds: 1141 Budgetary Funds 1142 Interest Receivable 1142 Due from Other Agencies 1120 Due From Other Agencies 1120 Due from Other Agencies 1142 Inventory 1150 Prepaid Items 1230 Total Assets 1210 Salaries, Benefits and Payroll Taxes Payable 2110 Accounts Payable 2130 Construction Contracts Payable 2140 Construction Contracts Payable 2180 Matured Interest Payable 2180 Matured Interest Payable 2240 Sales Tax Payable 2240 Sales Tax Payable 2240 Due foriscal Agent 2240 Sales Tax Payable 2220	26,601,533,50 0,00 282,183,60 0,00 0,00 3,923,372,50 152,382,76 396,747,14 1,802,099,21	2,964,606.80 0.00 427.31 0.00 0.00 0.00 0.00 0.00 686,985.29 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	5,492,085,04 24,835,922.70 0.00 8,655.19 0.00 0.00 0.00 0.00 0.00	33,539,385.12 101,657,107.05 0.00 3,578,73 0.00 0.00 0.00	6,974,192,65 379,780,29 0,00 12,479,41 0,00 0,00 0,00	82,252,109.80 153,474,343.54 0.00 307,324.24 0.00 0.00
Investments 1160 Taxes Receivable, Net 1120 Accounts Receivable, Net 1130 Interest Receivable 1170 Due from Reinsurer 1180 Due from Other Funds: 1140 Budgetary Funds 1141 Internal Funds 1142 Due from Other Agencies 1220 Inventory 1150 Prepaid Items 1230 Total Assets 1230 LIABILITIES Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2120 Construction Contracts Payable 2130 Construction Contracts Payable 2130 Matured Bonds Payable 2130 Out Fiscal Agent 2240 Sales Tax Payable 2180 Matured Interest Payable 2180 Account Reveable 2180 Matured Interest Payable 2240 Sales Tax Payable 2240 Sales Tax Payable 2240	26,601,533.50 0.00 282,183.60 0.00 0.00 3.923,372.50 152,382.76 336,747.14 1,802,099.21 0.00	0.00 0.00 427.31 0.00 0.00 0.00 0.00 686,985.29 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	24,835,922.70 0.00 8,655.19 0.00 0.00 0.00 0.00	101,657,107.05 0.00 3,578.73 0.00 0.00 0.00	379,780.29 0.00 12,479.41 0.00 0.00	153,474,343.54 0.00 307,324.24 0.00
Taxes Receivable, Net 1120 Accounts Receivable, Net 1130 Interest Receivable 1170 Due from Reinsurer 1180 Deposits Receivable 1210 Due from Other Funds: 1141 Internal Funds 1142 Due from Other Agencies 1220 Inventory 1150 Prepaid Items 1230 Total Assets 1150 Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deduction and Withholdings 2130 Construction Contracts Payable 2130 Matured Bonds Payable 2180 Matured Interest Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 22100	0.00 282,183,60 0.00 0.00 3,923,372,50 152,382,76 396,747,14 1,802,099,21 0.00	0.00 427.31 0.00 0.00 0.00 0.00 686,985.29 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 8,655.19 0.00 0.00 0.00 0.00	0.00 3,578.73 0.00 0.00 0.00	0.00 12,479.41 0.00 0.00	0.00 307,324.24 0.00
Accounts Receivable, Net 1130 Interest Receivable 1170 Due from Reinsurer 1180 Deposits Receivable 1210 Due From Other Funds: 1141 Budgetary Funds 1141 Internal Funds 1142 Due from Other Agencies 1220 Inventory 1150 Ortal Assets 1230 Total Assets 1141 Judgnetts Rand Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2130 Construction Contracts Payable 2140 Construction Contracts Payable 2180 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2210	282,183.60 0.00 0.00 3.923,372.50 152,382.76 396,747.14 1,802,099.21 0.00	427.31 0.00 0.00 0.00 0.00 686,985.29 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	8,655.19 0.00 0.00 0.00 0.00	3,578.73 0.00 0.00 0.00	12,479.41 0.00 0.00	307,324.24 0.00
Interest Receivable 1170 Due from Reinsurer 1180 Deposits Receivable 1210 Due From Other Funds: 1141 Budgetary Funds 1141 Internal Funds 1142 Due from Other Agencies 1220 Inventory 1150 Prepaid Items 1230 Total Assets 1210 LIABILITIES Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2130 Construction Contracts Payable 2130 Construction Contracts Payable 2130 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2210	0.00 0.00 3.923,372.50 152,382.76 396,747.14 1,802,099.21 0.00	0.00 0.00 0.00 0.00 686,985.29 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
Due from Reinsurer 1180 Deposits Receivable 1210 Due From Other Funds: 1141 Internal Funds 1142 Due from Other Agencies 1220 Inventory 1150 Prepaid Items 1230 Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2130 Construction Contracts Payable 2130 Matured Bonds Payable 2130 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2210	0.00 0.00 3.923,372.50 152,382.76 396,747.14 1,802,099.21 0.00	0.00 0.00 0.00 686,985.29 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00	0.00	
Deposits Receivable 1210 Due From Other Funds: 1 Budgetary Funds 1141 Internal Funds 1142 Due from Other Agencies 1220 Inventory 1150 Prepaid Items 1230 Total Assets 2 LIABILITIES 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2130 Construction Contracts Payable 2180 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2240 Accrued Interest Payable 2240 Accrued Interest Payable 2210	0.00 3,923,372.50 152,382.76 396,747.14 1,802,099.21 0.00	0.00 0.00 686,985.29 0.00 0.00	0.00 0.00 0.00	0.00	0.00		0.00
Due From Other Funds: 1141 Budgetary Funds 1141 Internal Funds 1142 Due from Other Agencies 1220 Inventory 1150 Prepaid Items 1230 Total Assets 1230 LIABILITIES Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2130 Construction Contracts Payable 2140 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2210	3,923,372.50 152,382,76 396,747.14 1,802,099.21 0.00	0.00 0.00 686,985.29 0.00 0.00	0.00 0.00	0.00		0.00	
Budgetary Funds 1141 Internal Funds 1142 Due from Other Agencies 1220 Inventory 1150 Prepaid Items 1230 ItABILITIES 1210 Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2120 Judgments Payable 2130 Construction Contracts Payable 2140 Construction Contracts Payable 2180 Matured Bonds Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 22100 Sales Tax Payable 22100	152,382.76 396,747.14 1,802,099.21 0.00	0.00 686,985.29 0.00 0.00	0.00				0.00
Internal Funds 1142 Due from Other Agencies 1220 Inventory 1150 Prepaid Items 1230 Total Assets 1 LIABILITIES AND FUND BALANCES 1 LIABILITIES 2110 Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2130 Construction Contracts Payable-Retained Percentage 2180 Matured Bonds Payable 2180 Matured Interest Payable 22190 Due to Fiscal Agent 2240 Sales Tax Payable 22100 2010 2260 Accrued Interest Payable 2210	152,382.76 396,747.14 1,802,099.21 0.00	0.00 686,985.29 0.00 0.00	0.00		0.40.0.07.77		
Due from Other Agencies 1220 Inventory 1150 Prepaid Items 1230 Total Asset 1230 LIABILITIES AND FUND BALANCES 1230 LIABILITIES Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2130 Construction Contracts Payable 2140 Construction Contracts Payable 2180 Matured Bonds Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2240 Accrued Interest Payable 2240 Sales Tax Payable 2260 Accrued Interest Payable 2210	396,747.14 1,802,099.21 0.00	686,985.29 0.00 0.00		0.00	948,362.92	133,269.90	5,005,005.32
Inventory 1150 Prepaid Items 1230 Total Assets 1230 LIABILITIES Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2130 Construction Contracts Payable 2140 Construction Contracts Payable 2180 Matured Bonds Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 22100 Accrued Interest Payable 22100 Sales Tax Payable 22200	1,802,099.21	0.00	204,506.77	0.00	0.00	0.00	152,382.76
Prepaid Items 1230 Total Assets 1 LIABILITIES AND FUND BALANCES 1 LIABILITIES 2110 Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2120 Judgments Payable 2130 Construction Contracts Payable 2140 Construction Contracts Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2210 Zales Tax Payable 2210	0.00	0.00		32,932.83	14,680,973.70	22,611,000.40	38,613,146.13
Total Assets Total Assets LIABILITIES AND FUND BALANCES LIABILITIES Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2130 Judgments Payable 2140 Construction Contracts Payable-Retained Percentage 2180 Matured Bonds Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 22100 Sales Tax Payable 22100			0.00	0.00	0.00	319,536.59	2,121,635.80
LIABILITIES AND FUND BALANCES 110 LIABILITIES 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2130 Judgments Payable 2130 Construction Contracts Payable 2140 Construction Contracts Payable 2180 Matured Bonds Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2260 Accrued Interest Payable 2210	66,440,158.90		0.00	0.00	0.00	0.00	0.00
LIABILITIES Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2120 Judgments Payable 2130 Construction Contracts Payable 2140 Construction Contracts Payable-Retained Percentage 2150 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2260 Accrured Interest Payable 2210		3,652,019.40	204,506.77	30,369,595.76	150,829,407.52	30,430,259.24	281,925,947.59
Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2120 Judgments Payable 2130 Construction Contracts Payable-Retained Percentage 2160 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 22100 2x100 2260 Accrued Interest Payable 2210							
Salaries, Benefits and Payroll Taxes Payable 2110 Payroll Deductions and Withholdings 2170 Accounts Payable 2120 Judgments Payable 2130 Construction Contracts Payable-Retained Percentage 2160 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 22100 2xeed Interest Payable 2190 2xeed Interest Payable 22100							
Payroll Deductions and Withholdings 2170 Accounts Payable 2120 Judgments Payable 2130 Construction Contracts Payable 2140 Construction Contracts Payable-Retained Percentage 2150 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2260 Accrued Interest Payable 2210	636,343.52	350,368.19	0.00	0.00	0.00	49,268.23	1,035,979.94
Accounts Payable 2120 Judgments Payable 2130 Construction Contracts Payable 2140 Construction Contracts Payable-Retained Percentage 2150 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2260 Accrued Interest Payable 2210		81,717.25	0.00	0.00	0.00	8,690.27	891,698.71
Judgments Payable 2130 Construction Contracts Payable 2140 Construction Contracts Payable-Retained Percentage 2150 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2260 Accrued Interest Payable 2210		493,189.74	27,452.75	248,737.90	476,901.40	292,323.99	3,037,991.55
Construction Contracts Payable 2140 Construction Contracts Payable-Retained Percentage 2150 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2260 Accrued Interest Payable 2210		0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable-Retained Percentage 2150 Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2260 Accrued Interest Payable 2210	0.00	0.00	0.00	1,090,995.90	3,560,951.04	746,894.13	5,398,841.07
Matured Bonds Payable 2180 Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2260 Accrued Interest Payable 2210	0.00	0.00	0.00	485,950.64	3,533,725.64	0.00	4,019,676.28
Matured Interest Payable 2190 Due to Fiscal Agent 2240 Sales Tax Payable 2260 Accrued Interest Payable 2210		0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent 2240 Sales Tax Payable 2260 Accrued Interest Payable 2210		0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable 2260 Accrued Interest Payable 2210		0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable 2210	2 440 99	0.00	0.00	0.00	0.00	438.58	2.879.57
	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
Due to Other Agencies 2230		208,290.00	0.00	0.00	300,000.00	78,811.22	3,825,910.73
Due to Other Funds:							
Budgetary Funds 2161	133,269.90	547,572.84	177,054.02	0.00	2,469,277.20	1,007,131.26	4,334,305.22
Internal Funds 2162		0.00	0.00	0.00	0.00	0.00	15,966.80
Deferred Revenue:							
Unearned Revenue 2410	69,898.59	1,970,881.38	0.00	0.00	0.00	98,756.28	2,139,536.25
Unavailable Revenue 2410		0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	6,397,406.27	3,652,019.40	204,506.77	1,825,684.44	10,340,855.28	2,282,313.96	24,702,786.12
FUND BALANCES	.,,	.,,.		, ,	.,,	, . ,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Reserved For:							
Endowments 2705	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs 2710		0.00	0.00	0.00	4,106,007.03	0.00	13,608,942.98
Encumbrances 2720		0.00	0.00	4,166,606.66	8,728,075.32	10,969,353.55	26,995,142.79
Inventory 2730		0.00	0.00	0.00	0.00	0.00	0.00
Other Purposes	2,603,054.38	0.00	0.00	0.00	0.00	1,843,160.48	4,446,214.86
Unreserved:	_,,001.00	0.00	0.00	0.00	0.00	.,,	.,,
Designated for, reported in:							
Inventory 2763	1,802,099.21	0.00	0.00	0.00	0.00	0.00	1,802,099.21
Carryover Appropriations 2763		0.00	0.00	14,573,195.06	56,442,136.53	12,522,729.37	85,343,824.96
Undesignated, reported in:	-,,/01.00	0.00	0.00				
General Fund 2760	41,197,791.83	0.00	0.00	0.00	0.00	0.00	41,197,791.83
Special Revenue Funds 2760		0.00	0.00	0.00	0.00	2,612,809.14	2,612,809.14
Debt Service Funds 2760		0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Funds 2760		0.00	0.00	9,804,109.60			
Permanent Funds 2760	0.00			9,804,109,60	71 212 333 36	199 892 74	81,216 555 70
Total Fund Balances 2700	0.00	0.00	0.00	9,804,109.60	71,212,333.36	199,892.74 0.00	81,216,335.70 0.00
Total Liabilities and Fund Balances	0.00 0.00 0.00		0.00				

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

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DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS For the Fiscal Year Ended June 30, 2009

Total Fund Balances - Governmental Funds	\$ 257,223,161.47		
Amounts reported for governmental activities in the statement of net assets are different beca			
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental fu		5.	696,564,305.13
Debt issuance costs are not expensed in the government-wide statements, but are repor as deferred charges and amortized over the life of the debt.	rted		2,854,270.90
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 serv included in governmental activities in the statement of net assets.		funds are	5,769,268.09
Interest on long-term debt is accrued as a liability in the government-wide statements, recognized in the governmental funds until due.	but	is not	(2,032,398.72)
Deferred revenue associated with impact fee credits are accrued in the government-wice statements but are not recognized in the governmental funds.	de		(1,222,845.66)
Long-term liabilities are not due and payable in the current period and , therefore, are reported as liabilities in the governmental funds. Long-term liabilities at year-end c		sist of :	
Bonds Payable \$		95,971,686.66	
Notes Payable		23,836,842.21	
Installment-Purchases Payable		2,554,485.71	
Certificates of Participation Payable		177,228,278.83	
Educational Facility Benefit District Agreement Payable		9,139,034.76	
Compensated Absences Payable		14,774,116.00	
Other Post-employement Benefits Obligations		25,213,484.00	\$ (348,717,928.17)
Total Net Assets - Governmental Activities			\$ 610,437,833.04

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

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2009

	Account	General 100	Other Federal Programs 420	ARRA Economic Stimulus Funds 430	Capital Improvement Section 1011.71(2) F.S. 370	Other Capital Projects 390	Other Governmental Funds	Total Governmental Funds
REVENUES								
Federal Direct	3100	330,585.39	3,213,991.09	0.00	0.00	0.00	0.00	3,544,576.48
Federal Through State and Local State Sources	3200 3300	218,126.40 197,705,620.21	28,432,631.60 0.00	604,506.77 0.00	0.00	0.00 3,104,541.59	15,661,864.74 13,218,628.75	44,917,129.51 214,028,790.55
Local Sources:	3300	197,705,620.21	0.00	0.00	0.00	3,104,341.39	13,218,028.75	214,028,790.55
Property Taxes Levied for Operational Purposes	3411	150,136,383.71	0.00	0.00	0.00	0.00	0.00	150,136,383.71
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	45,590,957.61	0.00	0.00	45,590,957.61
Local Sales Taxes	3418	0.00	0.00	0.00	0.00	0.00	9,143,243.77	9,143,243.77
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	6,905,070.28	6,905,070.28
Impact Fees Other Local Revenue	3496	0.00 11,961,262.69	0.00	0.00	0.00	9,380,987.65 2,172,285.57	0.00 4.448.087.49	9,380,987.65 19,609,009.98
Total Local Sources	3400	162,097,646.40	0.00	0.00	46,618,331.84	11,553,273.22	20,496,401.54	240,765,653.00
Total Revenues	5400	360,351,978.40	31.646.622.69	604,506.77	46,618,331.84	14,657,814.81	49.376.895.03	503,256,149.54
EXPENDITURES					,,	- 1,02 1,02 1.001	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Current:								
Instruction	5000	225,527,599.40	16,322,621.83	569,124.01	0.00	0.00	79.59	242,419,424.83
Pupil Personnel Services	6100	21,427,891.54	2,320,109.21	27,512.76	0.00	0.00	0.00	23,775,513.51
Instructional Media Services	6200	5,260,439.49	47,669.88	0.00	0.00	0.00	0.00	5,308,109.37
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400	12,824,419.40 4,520,007.73	7,102,502.52 2,069,852.99	0.00	0.00	0.00	234,896.86 0.00	20,161,818.78 6,589,860.72
Instructional Start Training Services	6500	4,439,860.77	74,579.12	0.00	0.00	0.00	0.00	4,514,439.89
School Board	7100	1,596,655.71	0.00	0.00	0.00	0.00	0.00	1,596,655.71
General Administration	7200	1,641,402.23	1,340,584.96	0.00	0.00	0.00	9,616.73	2,991,603.92
School Administration	7300	20,961,934.80	55,354.35	0.00	0.00	0.00	0.00	21,017,289.15
Facilities Acquisition and Construction	7410	4,180,201.85	0.00	0.00	4,294,227.96	3,947,265.41	2,773,748.69	15,195,443.91
Fiscal Services	7500	1,840,274.31	0.00	0.00	0.00	0.00	0.00	1,840,274.31
Food Services	7600	41,674.20	365.84	0.00	0.00	0.00	22,753,196.71	22,795,236.75
Central Services Pupil Transportation Services	7700 7800	6,429,026.69 17,288,422.26	227,074.85 573,549.66	0.00	0.00	0.00	0.00	6,656,101.54 17,861,971.92
Operation of Plant	7900	30,462,939.42	2,430.38	0.00	0.00	0.00	1,271.50	30,466,641.30
Maintenance of Plant	8100	8,366,075.23	0.00	0.00	0.00	0.00	668.76	8,366,743.99
Administrative Technology Services	8200	3,431,663.74	0.00	0.00	0.00	0.00	0.00	3,431,663.74
Community Services	9100	254,165.38	393,732.68	0.00	0.00	0.00	3,032,975.04	3,680,873.10
Debt Service: (Function 9200)								
Retirement of Principal	710	544,150.16	0.00	0.00	0.00	0.00	13,642,567.26	14,186,717.42
Interest	720 730	83,050.37	0.00	0.00	0.00	0.00 45,884.80	14,625,716.58 64,828.51	14,708,766.95 110,713.31
Dues, Fees and Issuance Costs Miscellaneous Expenditures	730	0.00	0.00	0.00	0.00	45,884.80	04,828.51	0.00
Capital Outlay:	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	77,271.80	325,358.42	0.00	10,932,245.76	77,998,571.33	7,957,088.40	97,290,535.71
Other Capital Outlay	9300	900,393.32	790,836.00	7,870.00	5,039,988.30	2,918,706.94	145,560.39	9,803,354.95
Total Expenditures		372,099,519.80	31,646,622.69	604,506.77	20,266,462.02	84,910,428.48	65,242,215.02	574,769,754.78
Excess (Deficiency) of Revenues Over (Under) Expenditures		(11,747,541.40)	0.00	0.00	26,351,869.82	(70,252,613.67)	(15,865,319.99)	(71,513,605.24)
OTHER FINANCING SOURCES (USES)	2710							
Long-Term Bonds Issued Premium on Sale of Bonds	3710 3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Certificates of Participation (Function 9299) Loans Incurred	893 3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from the Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	62,354.90	0.00	0.00	0.00	0.00	0.00	62,354.90
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	17,180,011.09	0.00	0.00	0.00	1,916,286.45	18,575,652.83	37,671,950.37
Transfers Out	9700	(232,576.80)	0.00	0.00	(32,550,943.17)	(2,840,835.00)	(2,047,595.40)	(37,671,950.37)
Total Other Financing Sources (Uses) SPECIAL ITEMS	+ +	17,009,789.19	0.00	0.00	(32,550,943.17)	(924,548.55)	16,528,057.43	62,354.90
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	+ +	5,262,247.79	0.00	0.00	(6,199,073.35)	(71,177,162.22)	662,737.44	(71,451,250.34)
Fund Balances, July 1, 2008	2800	54,780,504.84	0.00	0.00	34,742,984.67	211,665,714.46	27,485,207.84	328,674,411.81
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2009	2700	60,042,752.63	0.00	0.00	28,543,911.32	140,488,552.24	28,147,945.28	257,223,161.47

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DISTRICT SCHOOL BOARD OF OSCEOLA 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, 2009			
Net Change in Fund Balances - Governmental Funds			\$ (71,451,250.34)
Amounts reported for governmental activities in the statement of activities are different because:			
Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciati expense. This is the amount of capital outlays in excess of depreciation expense in the current period.	on		
Capital outlays net of amounts not capitalized Depreciation Expense	\$	107,093,890.66 (32,109,555.95)	74,984,334.71
Capital assets donated to the District increase net assets in the government-wide statements, but are not financial resources and, therefore, are not reported in the governmental funds. This is the value of capital assets donated during the current year.			82,837.54
The cost of capital assets disposed of during the current year is expensed in the statement of activities. In the governmental funds, the cost of these assets was recognized as an expenditure in the year purchased. Thus, the change in net assets differs from the change in fund balances by the undepreciated cost of the disposed assets.			(963,035.03)
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.			14,070,962.19
Premiums and discounts on bonds issued along with debt issuance costs are reported in the governmental funds, in the year debt is issued, but are deferred and amortized over the life of the debt i the statement of activities.	n		(131,567.89)
Deferred charges associated with long-term debt issued in a prior period are reported in the statement of activities, but are not a current financial resource and, therefore, are not reported in the governmental funds. This is the net increase in deferred charges during the current period.			(180,813.70)
Interest on long-term debt is recognized as an expenditure in the governmental funds when due, but is recognized as interest accrues in the statement of activities.			103,120.19
In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences paid in excess of the amount earned in the current period.	I		1,338,405.00
In the statement of activities, the cost of other post-employment benefits is measured by the increase in the net OPEB obligation during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for the OPEB costs. This is the amount of the increase the OPEB obligation in excess of the amount paid in the current period.	in		(12,217,886.00)
Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities.		_	3,094,941.18
Change in Net Assets of Governmental Activities			\$ 8,730,047.85

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF NET ASSETS PROPRIETARY FUNDS

June 30, 2009

		Governmental Activities -
	Account Number	Internal Service Funds
ASSETS	- Tunioer	T undo
Current Assets:		
Cash and Cash Equivalents	1110	11,807,117.0
Investments	1160	0.0
Accounts Receivable, Net Interest Receivable	1130 1170	14,140.2
Due from Reinsurer	1170	0.0
Deposits Receivable	1210	0.0
Due from Other Funds-Budgetary	1141	0.0
Due from Other Agencies	1220	0.0
Inventory	1150	0.0
Prepaid Items	1230	0.0
Total Current Assets		11,821,257.2
Noncurrent Assets:		
Restricted Cash and Cash Equivalents		0.0
Other Post-employment Benefits Obligation (asset)	1410	0.0
Capital Assets:	1210	0.0
Land Land Improvements - Nondepreciable	1310	0.0
Construction in Progress	1315	0.0
Improvements Other Than Buildings	1300	0.0
Accumulated Depreciation	1329	0.0
Buildings and Fixed Equipment	1330	0.0
Accumulated Depreciation	1339	0.0
Furniture, Fixtures and Equipment	1340	0.0
Accumulated Depreciation	1349	0.0
Motor Vehicles	1350	0.0
Accumulated Depreciation	1359	0.0
Property Under Capital Leases	1370	0.0
Accumulated Depreciation	1379	0.0
Computer Software Accumulated Amortization	1382	0.0
Total Capital Assets net of Accum. Dep'n	1389	0.0
Total Noncurrent Assets		0.0
Total Assets		11,821,257.2
LIABILITIES		11,021,207.20
Current Liabilities:		
Salaries, Benefits and Payroll Taxes Payable	2110	0.0
Payroll Deductions and Withholdings	2170	0.0
Accounts Payable	2120	633,322.9
Judgments Payable	2130	0.0
Sales Tax Payable	2260	0.0
Accrued Interest Payable	2210	0.0
Deposits Payable	2220	0.0
Due to Other Funds-Budgetary	2161	670,700.1
Due to Other Agencies	2230	0.0
Deferred Revenue	2410	0.0
Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense	2271 2272	4,747,966.19
Obligations Under Capital Leases	2315	0.0
Liability for Compensated Absences	2313	0.0
Estimated Liability for Long-Term Claims	2350	0.0
Other Post-employment Benefits Obligation	2360	0.0
Total Current Liabilities		6,051,989.1
Noncurrent Liabilities:		
Liabilities Payable from Restricted Assets:		
Deposits Payable	2220	0.0
Other Noncurrent Liabilities:		
Obligations Under Capital Leases	2315	0.0
Liability for Compensated Absences	2330	0.0
Estimated Liability for Long-Term Claims	2350	0.0
Other Post-employment Benefits Obligation	2360	0.0
Total Noncurrent Liabilities		0.0
Total Liabilities		6,051,989.1
NET ASSETS	2770	0.0
Invested in Capital Assets, Net of Related Debt Restricted for	2770	0.0
Unrestricted	2780	5,769,268.0
Total Net Assets	2190	5,769,268.0
Total Liabilities and Net Assets		11,821,257.2

Exhibit C-6 Page 9

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2009

		Governmental
		Activities -
	Account	Internal Service
	Number	Funds
OPERATING REVENUES		
Charges for Services	3481	0.00
Charges for Sales	3482	0.00
Premium Revenue	3484	47,095,160.31
Other Operating Revenues	3489	20.00
Total Operating Revenues		47,095,180.31
OPERATING EXPENSES		
Salaries	100	0.00
Employee Benefits	200	0.00
Purchased Services	300	4,982,075.97
Energy Services	400	0.00
Materials and Supplies	500	2,558.46
Capital Outlay	600	0.00
Other Expenses	700	39,037,468.68
Depreciation	780	0.00
Total Operating Expenses		44,022,103.11
Operating Income (Loss)		3,073,077.20
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	3430	21,863.98
Gifts, Grants and Bequests	3440	0.00
Miscellaneous Local Sources	3495	0.00
Loss Recoveries	3740	0.00
Gain on Disposition of Assets	3780	0.00
Interest Expense	720	0.00
Miscellaneous Expense	790	0.00
Loss on Disposition of Assets	810	0.00
Total Nonoperating Revenues (Expenses)		21,863.98
Income (Loss) Before Operating Transfers		3,094,941.18
Transfers In	3600	0.00
Transfers Out	9700	0.00
SPECIAL ITEMS	5100	0.00
		0.00
EXTRAORDINARY ITEMS		0.00
		0.00
Change In Net Assets		3,094,941.18
Net Assets - July 1, 2008	2880	2,674,326.91
Adjustment to Net Assets	2880	2,074,520.91
5	2896	5,769,268.09
Net Assets - June 30, 2009	2780	3,/09,208.09

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

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Net Increase/(Decrease) in the fair value of investments 0.00		

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS June 30, 2009

		Total
		Agency
	Account	Funds
	Number	89X
ASSETS		
Cash and Cash Equivalents	1110	4,498,726.80
Investments	1160	0.00
Accounts Receivable, Net	1130	8,640.15
Interest Receivable	1170	0.00
Due from Other Funds-Budgetary	1141	15,966.80
Inventory	1150	0.00
Due from Other Agencies	1220	0.00
Total Assets		4,523,333.75
LIABILITIES		
Salaries, Benefits and Payroll Taxes Payable	2110	8,777.03
Payroll Deductions and Withholdings	2170	2,061.64
Accounts Payable	2120	1,765,422.19
Due to Other Agencies	2230	
Due to Other Funds-Budgetary	2161	152,382.76
Internal Accounts Payable	2290	2,594,690.13
Total Liabilities		4,523,333.75
NET ASSETS		
Assets Held in Trust for Pension Benefits		
Assets Held in Trust for Scholarships and Other Purposes		
Total Net Assets		

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

For the Fiscal Year Ended June 30, 2009			-	
		Total	Total	Total
		Investment	Private-Purpose	Pension
	Account	Trust Funds	Trust Funds	Trust Funds
	Number	84X	85X	87X
ADDITIONS				
Contributions:				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Investment Earnings:				
Interest	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00
Total Additions		0.00	0.00	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change In Net Assets		0.00	0.00	0.00
Net Assets - July 1, 2008	2885	0.00	0.00	0.00
Net Assets - June 30, 2009	2785	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF NET ASSETS MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2009

June 30, 2009	
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XNNTS 100 100 100 100 105.0400 0.135.5404 120 Cale and Cale Sequences 1100 1777.7700 0.00 1.00 1.07 Cale and Cale Sequences 1100 1277.7700 0.00 1.00 1.07 Cale and Cale Sequences 1100 100.75000 1.14100 100 100 Cale Sequences 1100 100.75000 1.14100 100 100 Cale Sequences 120 1.145.7000 0.00 1.00 100 Cale Sequences 120 0.00 0.00 1.122.010 1.122.010 Cale Sequences 110 0.00 0.00 1.122.010 1.122.010 Cale Sequences 110 1.00 0.00 1.00 1.00 Cale Sequences 110 1.00 0.00 1.00 1.00 Cale Sequences 1100 1.00 0.00 1.00 1.00 Cale Sequences 1100 1.00 0.00 1.00 1.00		Account Number	Bellalago Educational Facilities Benefit District	Flora Ridge Educational Facilities Benefit District	Total Nonmajor Component Units	Total Component Units
increases 1160 1177 0.00 110 Description 110 27.227.00 0.00 0.00 100 Inters Records be 110 27.227.00 0.00 0.00 0.00 Descent Records be 110 27.227.00 0.00 0.00 0.00 Descent Records be 120 1.00 0.00 0.00 0.00 0.00 Descent Records be 120 1.00 0.00<						
Tans Barrolls, Nat 1100 0.000 0.000 0.000 Decome Records, Nat 1100 107.5000 107.51700 1109.0220 0.51700 Decome Records, Nat 1100 107.5000 10.000 0.000 0.000 Deposite Records 1200 1.000 0.000 0.000 0.000 Deposite Records 1200 1.000 0.000 0.000 0.000 Deposite Records 1200 0.000 0.000 0.000 0.000 Deposite Records 1100 0.000 0.000 0.000 0.000 Peopul Read 1110 1.000.000 0.000 0.000 0.000 Dear Not sequences 1.000 0.000 0.000 0.000 0.000 Cardia Sciences 1.000 0.000						12,308,589.64
Account Records Net 110 20/30/10 21/3000 21/3000 21/3000 21/3000 21/3000 21/3000 21/3000 21/3000 21/30000 21/30000 21/3000						1,972,172.00
Intervent (10) 302/2000 1.45.00 0.00 3.7 Dynoin Recentable 130 1.66.00 0.00						512,503.29
Depose Recensity 120 0.00 0.00 711.00 721.00 Depose Accords 120 1.147.00 0.00 0.00 1.45 Description 120 0.00 0.00 0.00 1.55 Description 120 0.00 0.00 1.55 4.55 Cain with Free Accord 114 0.00 0.00 1.55 5.55 0.00 1.55 5.55 0.00 1.55 5.55 0.00 1.55 5.55 0.00 1.55 0.00 0.00 1.55 0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>31,641.00</td></td<>						31,641.00
Dar Bon Char Agencies 128 1.16.9770.0 0.00 3.78.84.10 4.00 Bronde Marces 100 0.00 0.00 0.00 0.00 Bronde Marces 100 0.00 0.00 0.00 0.00 Bronde Journ 114 0.00 0.00 2.99 0.00						0.00
Internal Balance 0 0.00 0.00 0.00 Drawal, Bern 120 0.00 0.00 1153.4.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.						27,104.00
Inconcept 1150 0.00 0.00 1.155.87.00 1.155.87.00 Rescale Res 120 0.00 0.00 1.155.87.00 1.155 Rescale Res 114 0.00 0.00 1.55.87.00 2.58 Instance Costs		1220				4,935,451.00
Pageal home 1230 0.00 0.00 1.1528/00 1.1528/00 Can win Fract Agest 1114 0.00 6.00 2.564,30.00 2.56 Stanze Coro 532,20.00 401,44.00 1.07,55.00 2.00 Non-arrow stors: 0.00 0.00 0.00 0.00 Constructions: 1.00 0.00 0.00 0.00 Constructions: 1.00 0.00 0.00 0.00 Constructions: 1.00 0.00 0.00 0.00 0.00 Constructions: 1.00 0.00		1150				0.00
Restrict Asses: 1114 0.00 0.00 2.594.300 2.594.300 Deformed Longen: 534.2000 401.445.00 1.071.555.00 2.007 Other Prote engloyment Renfic Obligation (asset) 1410 0.00 0.00 0.00 Control statistic 110 0.00 0.00 0.00 0.00 Ladia Upperstants: Statistics 1110 1.000.000 0.00 0.00 0.00 Constructions Program 1136 0.000.00 0.00						1,152,687.00
Deferred Charges: S52(100) 401(68.00) 1071(55.00) Moncrevent strett: 0.00 0.00 0.00 0.00 Other Discription strett: 0.00 0.00 0.00 0.00 Control 1310 1.000(00:00 0.00 0.00 0.00 Control 1310 1.000(00:00 0.00		1250	0.00	0.00	1,102,007.00	1,102,007.00
Image Cons 0312.000 401.41.00 1071.558.00 2.000 Other Start embolement Bauelins Colligation (assay) 1410 0.00 0.00 0.00 Under Start embolement Bauelins Colligation (assay) 1310 1.000.000.00 0.00 0.00 2.155 Land Improvements - Nonperceisable 1318 0.00 </td <td></td> <td>1114</td> <td>0.00</td> <td>0.00</td> <td>2,596,350.00</td> <td>2,596,350.00</td>		1114	0.00	0.00	2,596,350.00	2,596,350.00
Noncorrent atom 140 0.00 0.00 Capital Activit 110 0.00 0.00 1.150,000.00 2.155 Capital Activit 110 1.000,000 0.00 0.00 2.155 Construction in Progress 136 0.000 0.00 0.00 2.155 Ingoverents - Nonderceible 1320 1300,000.00 0.00 2.455,000 0.00 2.455,000 0.00 2.455,000 0.00 2.455,000 0.00 1.755,000,00 0.00 1.755,000,00 0.00 1.755,000,00 0.00 1.05,000,00 0.00 0.01,01,02,020 0.00 0.01,01,02,020 0.00 0.00 0.00,00 2.17,11,01,00,00 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Other Netsemployment Benefic Obligation (asses) 1410 0.00 0.00 0.00 Land 1.10 1.00(0.000 0.00 1.150(0.000) 0.00 2.115 Compart Section 1.150 0.00 0			534,210.00	401,648.00	1,071,558.00	2,007,416.00
Land 110 1000000 0.00 1,150,000.00 2,151 Construction in Progress 136 0.00 0.00 0.00 0.00 Construction in Progress 136 0.00 0.00 0.00 0.00 Improvements - Numberground 139 0.22,953200 0.23 0.00	Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00	0.00
Land Improvements - Nonderpresable 115 0.00 0.00 0.00 Instructioned Program 1360 0.00 0.00 244.59.60 585 Ices Accumited Depresation 1300 22.18.59.60 0.00 120.59.70.00 1944 Inters Accumited Depresation 1300 22.18.59.60 0.00 130.59.70.00 1944 Inters Accumited Depresation 1300 22.79.91.00 0.00 0.17.59.70.00 1944 Inters Accumited Depresation 1300 0.00 0.00 0.47.13.80 9.9 Less Accumited Depresation 1300 0.00 0.00 0.47.13.80 9.9 Less Accumited Depresation 137 0.00 0.00 0.00 0.13.51.80 9.9 Less Accumited Depresation 138 0.00 0.00 1.15.7.00 0.00 1.15.7.00 0.00 1.15.5.7.00 0.01 1.15.5.7.00 0.01 1.15.5.7.00 0.01 1.15.5.7.00 0.01 1.15.5.7.00 0.00 1.15.7.00 0.00 1.15.7.00 0.00 1.15.7.		1310	1 000 000 00	0.00	1 150 000 00	2,150,000.00
Constration in Progess 130 0.00 0.00 245.497.00 55. Ises Accumulatel Derectation 132 1300.00.00 0.00 245.976.01 232.976.01 <						2,150,000.00
Lask Accumulated Depreciation 1320 (4,6,00,00) 0.00 (23,29,20,00) (23,29,20,00) Less Accumulated Depreciation 1330 (23,98,20,00) 0.00 (32,02,30,00) (4,66,00) Furniture, Frances and Equipment 1340 (22,02,10,00) 0.00 (32,02,30,00) (4,66,00) Less Accumulated Depreciation 1349 (12,12,61,00) 0.00 (22,11,21,14,00) (33,32,30,00) Mode Science 1370 0.00 0.00 (43,11,00) <td< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td<>						0.00
Buildings and Fixed Equipment 1330 222.813.600 0.00 17555.900.00 3038 Less Accoundated Deprecision 1340 2.77.011.00 0.00 1.353.81.60 5.99 Less Accoundated Deprecision 1349 0.1155.700 0.00 0.211.11.00 1.553 Moor Vehicles 1350 0.00 0.00 0.211.11.00 1.553 Less Accoundated Deprecision 1372 0.00 0.00 9.16.00 0.00 9.16.00 0.00 0.01 1.513 0.00 0.00 0.01 0		1320	300,000.00	0.00	284,569.00	584,569.00
Less Accumulated Depreciation 1330 (1.588,809.00) 0.00 (1.302,362.00) 5.59 Less Accumulated Depreciation 1340 (1.213,567.00) 0.00 0.01 (2.317,314.00) (3.35 Motor Vehicles 1350 0.00 0.00 0.00 (4.317,314.00) (4.35 Motor Vehicles 1350 0.00 0.00 (4.321,00) (4.35 Propers (Londital Execution 1351 0.00 0.00 (4.35,300) (1.35,300) Less Accumulated Depreciation 1382 0.00 0.00 (1.35,300) (1.35,300) (1.35,300) Less Accumulated Depreciation 1382 0.00 0.00 (1.37,210,0) (3.35,300) (1.35,300) ((293,929.00)
Funiture, Fotures and Equipment 1340 2.279,91.00 0.00 3.320.85.00 5.99 Moter Vehicles 1350 0.00 0.00 0.01 0.13.20 0.00 0.00 0.01 0.13.20 Moter Vehicles 1350 0.00						39,841,796.00
Less Accumitates Depreciation 1349 (12):567,00) 0.00 (23):7314,00) (35) Less Accumitates Depreciation 1550 0.01 0.00 0.00 0.01 0						(4,666,171.00)
Inter Vehicles 150 0.00 0.00 94,718.00 9.9 Less Accumilad Depreciation 1359 0.00 0.00 68,221.00 0.00 Less Accumilad Depreciation 1379 0.00 0.00 0.00 0.00 Adio Visai Material 1381 0.00 0.00 0.01 0.00 0.01 0.00 0.01 0.01 0.01 0.00 0.01						5,591,749.00
Less Accumulated Depreciation 1379 0.00 0.00 (88.21.00) (88.21.00) Less Accumulated Depreciation 1379 0.00 0.00 0.00 0.00 Audio Visual Materials 1381 0.00 0.00 (7.31.00)						(3,530,881.00) 94,718.00
Property Under Capital Leases 1370 0.00 0.00 0.00 Less Accumulated Depreciation 1379 0.00 0.00 9.00 Adio Visual Materials 1381 0.00 0.00 9.01 0.00 Less Accumulated Depreciation 1382 0.00 0.00 15.5100 16.5100 15.5100 15.5100 15.5100 15.5100 15.5100 15.5100 15.5100 15.51500 15.51500 15.5150						(88,221.00)
Less Accumulated Depreciation 1379 0.00 0.00 0.00 Audio Visual Materials 1381 0.00 0.00 (7.31.00) (7.31.00) Computer Software 1382 0.00 0.00 (7.32.100) (7.31.00) Computer Software 1382 0.00 0.00 (155.81.00) (155.81.00) Less Accumulated Autorization 1389 0.00 0.00 (155.81.00) (155.81.00) Total Asset 1.397.71.00 0.00 (157.67.00) (157.67.00) (157.67.00) (157.67.00) Total Asset 1.397.77.21.00 0.00 0.00 1.81.07.00 (67.72.91.00)						0.00
Audio Visai Materials 1381 0.00 0.00 9,116.00 0 Less Accumulad Deprication 1382 0.00 0.00 155,110.00 (C Computer Software 1382 0.00 0.00 155,710.00 (C) Total Capital Assets net of Accum Depin 22,998,373.00 0.00 16,707,291.00 39,707 Total Assets 2100 0.00 0.00 181,007.00 181 Distal Assets 2110 0.00 0.00 181,007.00 181 Provid Deductions and Withholdings 2110 0.00 0.00 181,007.00 181 Accounts Payable 2140 0.00 0.00 0.00 1.04,070 181 Accounts Payable 2140 0.00 0.00 0.00 1.04,070 1.21 Accounts Payable 1.24 0.00 0.00 0.00 1.24 Accounts Payable 1.24 Accounts Payable 1.25 Deprised Payable 1.25 Deprised Payable 1.25 Deprised Payable 1.25 Deprised Payable						0.00
Computer Software 1382 0.00 0.00 155319.00 155 Less Accumulade Amerization 1389 0.00 0.00 (135,70.00) (03) Total Asset 52,998,373.00 0.00 16,07,291.00 93,703 LABILITIES 30,045,588.00 1,315,208.00 33,888,811.93 65,244 LABILITIES 2110 0.00 0.00 181,907.00 181 Paroll Dedictions and Withbodings 2170 0.00 0.00 0.00 211,457.00 2121 Accounts Payable 2120 12,283.00 16,267.00 211 2.250 0.00						9,116.00
Less Accumulated Amorization 1389 0.00 0.00 (13) Total Assets tot of Accum. Dop'n 22.993.73.00 0.00 (15) (70,73) 00 39).70 Total Assets 30.045,558.00 1,315,208.00 33,888,811.93 65,244 LABILITES Additional Mage Proble 2110 0.00 0.00 211,467.00 181 Staties and Wage Proble 2120 12,238.00 10,227,187.77 1,257 Jadgments Proble 2120 12,238.00 0.00 0.00 227,187.77 1,257 Jadgments Proble 2140 0.00 <td>Less Accumulated Depreciation</td> <td>1388</td> <td>0.00</td> <td>0.00</td> <td>(7,231.00)</td> <td>(7,231.00)</td>	Less Accumulated Depreciation	1388	0.00	0.00	(7,231.00)	(7,231.00)
Total Capital Assets net of Accum. Dep'n 22.998.37.30 0.00 16,707.291.00 39.045 LABULTTES AND NET ASKETS 30.045.558.00 1.315.208.00 33.888.81.03 65.24 Marken Sand Wages Payable 2110 0.00 0.00 181.907.00 181.907.00 Accounts Payable 2120 12.283.00 16.261.00 1.212.189.77 1.255 Jagments Payable 2130 0.00 0.00 0.00 0.00 0.00 Construction Contracts Realings Prable 2130 0.00 0						155,819.00
Total Asset 30.045.558.00 1.315.208.00 33.888.811.93 65.244 LABILITYES 2110 0.00 0.00 181.907.00 181. Paroll Deductions and Winholdings 2110 0.00 0.00 211.477.00 211. Accounts Payable 2120 1.2.83.00 1.6.261.00 1.227.18.977 1.227. Judgments Payable 2140 0.00 0.00 0.00 1.00 0.00 0.00 1.00 0.00 1.00 0.00 1.00 1.00 0.00 0.00 1.00 1.00 0.00 1.00 0.00 1.00 1.00 0.00 1.00 1.00 1.00 0.00 1.00		1389				(135,670.00)
LABLITTES AND NET ASSETS 2110 000 000 181.907.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>39,705,664.00</td>						39,705,664.00
Payotl Deductions and Withholdings 2170 0.00 0.00 211.467.00 211.467.00 211.467.00 211.467.00 211.467.00 212.189.77 1.255 Judgments Payable 2130 0.00	LIABILITIES AND NET ASSETS		30,045,558.00	1,315,208.00	33,888,811.93	65,249,577.93
Accounts Payable 2120 12.283.00 16,261.00 12.271.89.77 1.255 Ongents Payable 2130 0.00 0.00 0.00 0.00 Construction Contracts Payable 2150 0.00 0.00 0.00 0.00 Due to Fiscal Agent 2240 0.00 0.00 0.00 0.00 Accound Interest Payable 2220 0.00 0.00 0.00 0.00 Deposits Payable 2220 0.00 0.00 0.00 164.742.00 336,502.00 5,188 Sales Tax Payable 2260 0.00 0.00 1075.00 20.00.00 5,108.556.00 5,188 Sales Tax Payable 2271 0.00 0.00 0.00 20.00 0.00 20.00 20.00 0.00 228.00 0.00 0.00 0.00 228.00 0.00 0.00 0.00 228.00 0.00 0.00 0.00 228.00 0.00 0.00 0.00 228.00 0.00 0.00 228.00 228.00 0.00	Salaries and Wages Payable	2110	0.00	0.00	181,907.00	181,907.00
Judgments Papable 2130 0.00 0.00 0.00 Construction Contracts Realingge Payable 2140 0.00 0.00 0.00 Construction Contracts Realingge Payable 2150 0.00 0.00 0.00 Date to Fiscal Agent 2240 0.00 0.00 0.00 0.00 Accrued Interest Payable 2220 0.65(0.65.00 164.742.00 336.50.00 5,183 Deposits Payable 2220 0.00 20.000.00 5,168,356.00 5,183 Sales Tar Myable 2260 0.00 0.00 0.00 20.000.00 0.00 20.000 20.000 0.00 20.000 20.000 0.00 20.000 <td></td> <td></td> <td></td> <td></td> <td></td> <td>211,467.00</td>						211,467.00
Construction Contracts Revapple 2140 0.00 0.00 0.00 Construction Contracts Retange Payable 2150 0.00 0.00 0.00 Date to Fiscal Agent 2240 0.650.653.00 164.742.00 336.502.00 1,157 Deposits Payable 2220 0.00 0.00 0.00 0.00 105.00 106.00 107.00 0.00 0.00 0.00 107.00 107.00 107.00 0.00 0.00 0.00 107.00 0.00 107.00 0.00 107.00 0.00 0.00 107.00 0.00 107.00 0.00 0.00 107.00 107.00 107.00 107.00 0.00 0.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 117.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 107.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,255,733.77</td>						1,255,733.77
Construction Contracts Retainge Payable 2150 0.00 0.00 0.00 Due to Fiscal Agent 2240 0.00 0.00 0.00 Accrued Interest Payable 2210 656,063.00 164,742.00 336,502.00 1,157 Deposite Payable 2220 0.00 0.00 0.00 0.00 0.00 166,356.00 5,183 Date 10 Other Agencies 2230 0.00 0.00 0.00 175.00 Deferred Revenue 2410 27,66.00 0.00 0.00 2.272 0.00 0.00 0.00 2.272 0.00 0.00 0.00 0.00 2.272 0.00 0.00 0.00 0.00 0.00 0.00 2.272 0.00 0.00 0.00 0.00 0.00 2.272 0.00 0.00 0.00 0.00 0.00 2.250 0.00 0.00 0.00 0.00 0.00 0.00 2.250 2.250 0.00 0.00 0.00 2.250 2.250 0.00 0.00 0.00 2.250						0.00
Dae to Fiscal Agent 2240 0.00 0.00 0.00 Accread Interest Payable 2210 656,053.0 164,742.00 336,502.00 1,157 Deposits Payable 2230 0.00 0.00 0.00 5,168,356.00 5,181 Sales Tax Payable 2260 0.00 0.00 0.175.00 100 0.00 0.00 175.00 Estimated Liability for Abitrage Rebate 2220 0.00 0.00 0.00 0.00 127 Estimated Liability for Abitrage Rebate 2220 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 227 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00
Accrued Interest Payable 2210 655,063,00 164,742,00 335,502,00 1,157 Deposits Payable 2220 0.00 0.00 0.00 0.00 Date to Other Agencies 2230 0.00 0.00 175,00 5,188 Sales Tax Payable 2240 0.00 0.00 175,00 0.00 20,000,00 5,168,356,00 0.00 0.00 227 0.00 0.00 0.00 0.00 227 0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>						0.00
Deposits Payable 2220 0.00 0.00 0.00 Due to Other Agencies 2230 0.00 20,000.00 5,183,356,00 5,183 Sales Tax Payable 2260 0.00 0.00 0.00 175.00 5,183 Sales Tax Payable 2240 0.00 0.00 0.00 0.00 20.00 0.00 0.00 20.00 0.00 0.00 20.00 0.00 0.00 22.71 0.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>1,157,307.00</td></t<>						1,157,307.00
Sales Tax Payable 2260 0.00 0.00 175.00 1 Deferred Revenue 2410 27,660.00 0.00 0.00 22 Estimated Liability for Claims Adjustment 2271 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Noncurrent Liabilities: 2250 0.00 0.00 0.00 0.00 Netton 101.13, F.S., Notes Payable 2230 0.00 0.00 428.60.0 4 Bonds Payable 2310 0.00 0.00 445.00 48 Doligations Under Capital Leases 2330 0.00 0.00 405.00.00 88: Liability for Compensated Absences 2330 0.00 0.00 0.00 6			0.00	0.00	0.00	0.00
Deferred Revenue 2410 27,660.00 0.00 0.00 27 Estimated Liability for Claims Adjustment 2271 0.00						5,188,356.00
Estimated Unpaid Claims 2271 0.00 0.00 0.00 Estimated Liability for Claims Adjustment 2272 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 Noncurrent Liabilities: 0 0 0.00 0.00 0.00 Notes Payable 2230 0.00 0.00 180,143.00 180 Obligations Under Capital Leases 2315 0.00 0.00 4.286.00 4 Bonds Payable 2320 470,00.00 10,000.00 405,000.00 883 Liability for Compensated Absences 2330 0.00 0.00 0.00 6.00 Certificates of Participation Payable 2340 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>175.00</td>						175.00
Estimated Liability for Claims Adjustment 2272 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 Noncurrent Liabilities:						27,660.00
Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 Noncurrent Liabilities: -						0.00
Portion Due Within One Year: Section 1011.13, F.S., Notes Payable 2250 0.00 0.00 Notes Payable 2310 0.00 0.00 180,143,00 188 Obligations Under Capital Leases 2315 0.00 0.00 4286,00 4 Bonds Payable 2320 470,000,00 10,000,00 4286,00 4 Catificates of Participation Payable 2330 0.00 0.00 0.00 6 Certificates of Participation Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for Compensated Absences 2350 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2310 0.00	Estimated Liability for Arbitrage Rebate					0.00
Notes Payable 2310 0.00 0.00 180,143.00 180 Obligations Under Capital Leases 2315 0.00 0.00 4,286.00 4 Bonds Payable 2320 470,000.00 10,000.00 405,000.00 885 Liability for Compensated Absences 2330 0.00 0.00 0.00 885 Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Portion Due After One Year: 2310 0.00 0.00 0.00 435,00 435 Obligations Under Capital Leases 2315 0.00 0.00 0.00 2300 230 24,14,669,00 16,001,676,00 49,565 Liability for Compensated Absences 2330 0.00 0.00<	Portion Due Within One Year:	2250	0.00	0.00	0.00	0.00
Obligations Under Capital Leases 2315 0.00 0.00 4,286.00 4 Bonds Payable 2320 470,000.00 10,000.00 405,000.00 885 Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for Compensated Absences 2350 0.00 0.00 0.00 0.00 Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2370 0.00 0.00 0.00 0.00 Estimated FICO Advance Payable 2310 0.00 0.00 0.00 0.00 Estimated FIEO Mayable 2310 0.00 0.00 0.00 0.00 0.00 Bonds Payable 2310 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 <td>· · · · · ·</td> <td></td> <td></td> <td></td> <td></td> <td>180,143.00</td>	· · · · · ·					180,143.00
Liability for Compensated Absences 2330 0.00 0.00 0.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 Portion Due After One Year: 0 0 435,310.00 435 Obligations Under Capital Leases 2315 0.00 0.00 0.00 Bonds Payable 2320 26,149,344.00 7,414,669.00 16,001,676.00 49,565 Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for L	Obligations Under Capital Leases	2315	0.00	0.00		4,286.00
Certificates of Participation Payable 2340 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 Portion Due After One Year: 0 0 0.00 435,310.00 435 Notes Payable 2310 0.00 0.00 0.00 0.00 Bonds Payable 2320 26,149,344.00 7,414,669.00 16,001,676.00 49,565 Liability for Long-Term Claims 2330 0.00 0.00 0.00 0.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 <t< td=""><td></td><td></td><td></td><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td>885,000.00</td></t<>				· · · · · · · · · · · · · · · · · · ·		885,000.00
Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 435,310.00 435 Notes Payable 2310 0.00 0.00 0.00 0.00 435,310.00 435 Obligations Under Capital Leases 2310 0.00 0.00 0.00 0.00 0.00 Bonds Payable 2320 26,149,344.00 7,414,669.00 16,001,676.00 49,565 Liability for Compensated Absences 2330 0.00 0.00 0.00 20.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 0.00 20.00 20.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2360 0.						0.00
Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 Portion Due After One Year: Notes Payable 2310 0.00 0.00 435,310.00 435 Obligations Under Capital Leases 2315 0.00 0.00 0.00 49,565 Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Estimated Eico Advance Payable 27,315,350.00 7,625,672.00 24,152,0						0.00
Estimated PECO Advance Payable 2370 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 Portion Due After One Year: Notes Payable 2310 0.00 0.00 435,310.00 435 Obligations Under Capital Leases 2315 0.00 0.00 0.00 435,310.00 435 Bonds Payable 2320 26,149,344.00 7,414,669.00 16,001,676.00 49,565 Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 0.00 1.001 50.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 1.000 1.000 1.000						0.00
Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 Portion Due After One Year: 2310 0.00 0.00 435,310.00 435 Obligations Under Capital Leases 2315 0.00 0.00 0.00 435,310.00 435 Bonds Payable 2320 26,149,344.00 7,414,669.00 16,001,676.00 49,565 Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Disolity for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Net assets Net of Related Debt 27,315,350.00 7,625,672.00 24,152,011.77 59,092 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td<>						0.00
Portion Due After One Year: 2310 0.00 0.00 435,310.00 435 Notes Payable 2310 0.00 0.00 435,310.00 435 Obligations Under Capital Leases 2315 0.00 0.00 0.00 435,310.00 435 Bonds Payable 2320 26,149,344.00 7,414,669.00 16,001,676.60 49,565 Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.0						0.00
Notes Payable 2310 0.00 0.00 435,310.00 433 Obligations Under Capital Leases 2315 0.00 0.00 0.00 0.00 Bonds Payable 2320 26,149,344.00 7,414,669.00 16,001,676.00 49,565 Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Estimated DECO Advance Payable 2370 0.00		2200	0.00	0.00	0.00	0.00
Obligations Under Capital Leases 2315 0.00 0.00 0.00 Bonds Payable 2320 26,149,344.00 7,414,669.00 16,001,676.00 49,565 Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Total Liabilities 27,315,350.00 7,625,672.00 24,152,011.77 59,093 Ner Adstert For: 0.00 0.00 0.00 3,324,882.00 3,324 Categorical Carryover Programs 2710 0.00 0.00 0.00 0.00 Debt Service 2750 0.0	,	2310	0.00	0.00	435,310.00	435,310.00
Liability for Compensated Absences 2330 0.00 0.00 0.00 0.00 Certificates of Participation Payable 2340 0.00 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 0.00 Estimated Liability for Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Total Liabilities 27,315,350.00 7,625,672.00 24,152,011.77 59,093 NET ASSETS Invested in Capital Assets, Net of Related Debt 0.00 0.00 3,324,882.00 3,324 Restricted For: Categorical Carryover Programs 2710 0.00 0.00 0.00 0.00 Debt Service 2750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Categorical Carryover Programs 2750 0.00 0.00					0.00	0.00
Certificates of Participation Payable 2340 0.00 0.00 0.00 Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 0.00 Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Total Liabilities 27,315,350.00 7,625,672.00 24,152,011.77 59,093 NET ASSETS nevested in Capital Assets, Net of Related Debt 0.00 0.00 3,324,882.00 3,324 Restricted For: Categorical Carryover Programs 2710 0.00 0.00 0.00 0.00 Debt Service 2750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Categorical Carryover Programs 2750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00					.,,	49,565,689.00
Estimated Liability for Long-Term Claims 2350 0.00 0.00 0.00 Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Total Liabilities 27,315,350.00 7,625,672.00 24,152,011.77 59,093 NET ASSETS 0.00 0.00 0.00 3,324,882.00 3,324 Invested in Capital Assets, Net of Related Debt 0.00 0.00 0.00 0.00 Categorical Carryover Programs 2710 0.00 0.00 0.00 0.00 Debt Service 2750 0.00 0.00 0.00 0.00 0.00 Other Purposes 0.00 0.00 0.00 0.00 0.00 0.00						0.00
Other Post-employment Benefits Obligation 2360 0.00 0.00 0.00 Estimated PECO Advance Payable 2370 0.00 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Total Liabilities 2 27,315,350.00 7,625,672.00 24,152,011.77 59,093 NET ASSETS 0.00 0.00 0.00 3,324,882.00 3,324 Invested in Capital Assets, Net of Related Debt 0.00 0.00 0.00 3,324,882.00 3,324 Categorical Carryover Programs 2710 0.00 0.00 0.00 0.00 Debt Service 2750 0.00 0.00 0.00 0.00 0.00 Categorical Carryover Programs 2750 0.00 0.00 0.00 0.00 0.00 0.00 Debt Service 2750 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
Estimated PECO Advance Payable 2370 0.00 0.00 0.00 Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 Total Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 0.00 0.00 Total Liability for Arbitrage Rebate 2280 0.00 7,625,672.00 24,152,011.77 59,093 Nett ASSETS 0.00 0.00 0.00 3,324,882.00 3,324 Invested in Capital Assets, Net of Related Debt 0.00 0.00 0.00 3,324,882.00 3,324 Restricted For: 0.00 0.00 0.00 0.00 0.00 0.00 Debt Service 2750 0.00 0.00 0.00 0.00 0.00 Categorical Carryover Programs 2750 0.00 0.00 0.00 0.00 0.00 Debt Service 2750 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.						0.00
Estimated Liability for Arbitrage Rebate 2280 0.00 0.00 0.00 Total Liability 27,315,350.00 7,625,672.00 24,152,011.77 59,093 NET ASSETS 0.00 0.00 3,324,882.00 3,324 Invested in Capital Assets, Net of Related Debt 0.00 0.00 3,324,882.00 3,324 Restricted For: 2710 0.00 0.00 0.00 0.00 Categorical Carryover Programs 2750 0.00 0.00 0.00 0.00 Debt Service 2750 0.00 0.00 0.00 0.00 0.00 Other Purposes 0.00 0.00 0.00 0.00 0.00 0.00						0.00
Total Liabilities 27,315,350.00 7,625,672.00 24,152,011.77 59,092 NET ASSETS 0.00 0.00 3,324,882.00 3,324 Invested in Capital Assets, Net of Related Debt 0.00 0.00 3,324,882.00 3,324 Restricted For: Categorical Carryover Programs 2710 0.00 0.00 0.00 0.00 0.00 Capital Projects 0.00<						0.00
NET ASSETS 0.00 0.00 3,324,882.00 3,324 Invested in Capital Assets, Net of Related Debt 0.00 0.00 3,324,882.00 3,324 Restricted For: Categorical Carryover Programs 2710 0.00 0.00 0.00 3,324,882.00 3,324 Debt Service 2710 0.00 <		2200				59,093,033.77
Invested in Capital Assets, Net of Related Debt 0.00 0.00 3,324,882.00 3,324 Restricted For: Categorical Carryover Programs 2710 0.00		1	2,,515,550.00	1,020,012.00		0,000,000.11
Categorical Carryover Programs 2710 0.00 0.00 0.00 Debt Service 2750 0.00 0.00 0.00 Capital Projects 0.00 0.00 0.00 0.00 Other Purposes 0.00 0.00 0.00 0.00	Invested in Capital Assets, Net of Related Debt		0.00	0.00	3,324,882.00	3,324,882.00
Capital Projects 0.00 0.00 0.00 Other Purposes 0.00 0.00 0.00	Categorical Carryover Programs					0.00
Other Purposes 0.00 0.00 0.00	Debt Service		0.00			0.00
						0.00
Unrestricted 2.730.208.00 (6310 464 00) 6411 918 16 2.831						0.00
	Unrestricted				6,411,918.16	2,831,662.16
						6,156,544.16 65,249,577.93

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED)

MAJOR AND NONMAJOR COMPONENT UNITS

Bellalago Educational Facilities Benefit District

For the Fiscal Year Ended June 30, 2009						Revenue and Changes
			in Net Assets			
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	27,347.00	0.00	0.00	0.00	(27,347.00
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	845,543.00	0.00	0.00	0.00	(845,543.00
Fiscal Services	7500	20,000.00	0.00	0.00	0.00	(20,000.00
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
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	1,723,048.00	0.00	0.00	0.00	(1,723,048.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		2,615,938.00	0.00	0.00	0.00	(2,615,938.00

General Revenues:

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

0.00
0.00
0.00
0.00
1,546,670.00
192,768.00
0.00
0.00
0.00
0.00
1,739,438.00
(876,500.00)
3,606,708.00
2,730,208.00

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

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

Net (Expense)

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

Flora Ridge Educational Facilities Benefit District

For the Fiscal Year Ended June 30, 2009		_				Revenue and Changes
			J	Program Revenues		in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	29,531.00	0.00	0.00	0.00	(29,531.00)
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	15,147.00	0.00	0.00	1,767,801.00	1,752,654.00
Fiscal Services	7500	20,000.00	0.00	0.00	0.00	(20,000.00
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
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	395,380.00	0.00	0.00	0.00	(395,380.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		460,058.00	0.00	0.00	1,767,801.00	1,307,743.00

General Revenues:

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

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

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

Net (Expense)

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

For the Fiscal Year Ended June 30, 2009						Revenue and Changes
·		Г		Program Revenues		in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	14,473,610.14	0.00	258,264.00	0.00	(14,215,346.14)
Pupil Personnel Services	6100	354,801.00	0.00	0.00	0.00	(354,801.00)
Instructional Media Services	6200	113,664.00	0.00	0.00	0.00	(113,664.00)
Instruction and Curriculum Development Services	6300	67,751.00	0.00	0.00	0.00	(67,751.00)
Instructional Staff Training Services	6400	89,585.00	0.00	0.00	0.00	(89,585.00)
Instruction Related Technology	6500	40,611.00	0.00	0.00	0.00	(40,611.00)
School Board	7100	48,876.25	0.00	0.00	0.00	(48,876.25)
General Administration	7200	2,862,990.44	0.00	0.00	0.00	(2,862,990.44)
School Administration	7300	2,719,901.00	0.00	0.00	0.00	(2,719,901.00)
Facilities Acquisition and Construction	7400	2,184,765.97	0.00	0.00	1,624,939.00	(559,826.97)
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	11,935.00	0.00	0.00	0.00	(11,935.00)
Central Services	7700	70,053.00	0.00	0.00	0.00	(70,053.00)
Pupil Transportation Services	7800	138,928.00	0.00	0.00	0.00	(138,928.00)
Operation of Plant	7900	3,557,271.00	29,600.00	15,320.00	0.00	(3,512,351.00)
Maintenance of Plant	8100	204,532.00	0.00	0.00	0.00	(204,532.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	109,413.00	423,010.00	3,061,515.00	0.00	3,375,112.00
Interest on Long-term Debt	9200	862,575.00	0.00	0.00	0.00	(862,575.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		27,911,262.80	452,610.00	3,335,099.00	1,624,939.00	(22,498,614.80)

General Revenues:

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

0.00
0.00
0.00
0.00
23,180,441.89
31,857.07
686,887.00
0.00
0.00
0.00
23,899,185.96
1,400,571.16
8,336,229.00
9,736,800.16

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

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

Net (Expense)

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS

TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2009						Net (Expense) Revenue and Changes
			Program Revenues			in Net Assets
				Operating	Capital	Total
	Account		Charges for	Grants and	Grants and	Component Units
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	14,473,610.14	0.00	258,264.00	0.00	(14,215,346.14)
Pupil Personnel Services	6100	354,801.00	0.00	0.00	0.00	(354,801.00)
Instructional Media Services	6200	113,664.00	0.00	0.00	0.00	(113,664.00)
Instruction and Curriculum Development Services	6300	67,751.00	0.00	0.00	0.00	(67,751.00)
Instructional Staff Training Services	6400	89,585.00	0.00	0.00	0.00	(89,585.00)
Instruction Related Technology	6500	40,611.00	0.00	0.00	0.00	(40,611.00)
School Board	7100	105,754.25	0.00	0.00	0.00	(105,754.25)
General Administration	7200	2,862,990.44	0.00	0.00	0.00	(2,862,990.44)
School Administration	7300	2,719,901.00	0.00	0.00	0.00	(2,719,901.00)
Facilities Acquisition and Construction	7400	3,045,455.97	0.00	0.00	3,392,740.00	347,284.03
Fiscal Services	7500	40,000.00	0.00	0.00	0.00	(40,000.00)
Food Services	7600	11,935.00	0.00	0.00	0.00	(11,935.00)
Central Services	7700	70,053.00	0.00	0.00	0.00	(70,053.00)
Pupil Transportation Services	7800	138,928.00	0.00	0.00	0.00	(138,928.00)
Operation of Plant	7900	3,557,271.00	29,600.00	15,320.00	0.00	(3,512,351.00)
Maintenance of Plant	8100	204,532.00	0.00	0.00	0.00	(204,532.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	109,413.00	423,010.00	3,061,515.00	0.00	3,375,112.00
Interest on Long-term Debt	9200	2,981,003.00	0.00	0.00	0.00	(2,981,003.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		30,987,258.80	452,610.00	3,335,099.00	3,392,740.00	(23,806,809.80)

General Revenues:

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

0.00	
0.00	
0.00	
0.00	
25,149,229.89	
249,351.07	
686,887.00	
(18,091,123.00)	
0.00	
0.00	
7,994,344.96	
(15,812,464.84)	
21,969,009.00	
6,156,544.16	

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING 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 Osceola County School District is considered part of the Florida system of public education. The governing body of the school district is the Osceola County District School Board which is composed of five elected members. The appointed Superintendent of Schools is the executive officer of the School Board. Geographic boundaries of the District correspond with those of Osceola County.

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 the application of these criteria, the following component units are included within the District School Board's reporting entity:

- <u>Blended Component Unit</u>. The District's employee group health and life insurance program, described in Note 21, is administered through the Osceola County District School Board Group Health and Life Insurance Trust. Assets necessary to fund the program are transferred to the Trust; however, under the terms of the Trust agreement, the District retains control of the assets. Therefore, the financial activities of the Trust are reported in the District's financial statements.
- <u>Discretely Presented Component Units</u>. The component units' columns in the basic financial statements, Exhibits A and B, include the financial data of the District's other component units as follows:

The Foundation for Osceola Education, Inc., is a separate not-for-profit corporation organized and operated as a direct-support organization under Section 1001.453, Florida Statutes, to provide charitable and educational aid to the School Board, to promote education, and to encourage research, learning, and dissemination of information. An annual audit of the organization's financial statements is conducted by an independent certified public accountant and is filed in the District's administrative office.

The Bellalago Educational Facilities Benefit District (Bellalago Benefit District) is a separate district organized pursuant to Chapter 125, Florida Statutes, and Section 1013.355, Florida Statutes, to provide for the timely construction and maintenance of school facilities. The Bellalago Benefit District is an alternate mechanism that allows for the sharing of educational facilities costs that are necessary to accommodate new growth and development. Thus, the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. An audit of the Bellalago Benefit District's annual financial statements is conducted by an independent certified public accountant and is filed in the District's administrative office.

The Flora Ridge Education Facilities Benefit District (Flora Ridge Benefit District), was also organized pursuant to Chapter 125, Florida Statues, to provide for timely construction and maintenance of school facilities. The Flora Ridge Benefit District is an alternate mechanism that allows for the sharing of educational facilities costs that are necessary to accommodate new growth and development. An audit of the Flora Ridge Benefit District's annual financial statements is conducted by an independent certified public accountant and is filed in the District's administrative office. The Benefit Districts have imposed a specific financial burden on the Osceola County School District and are considered fiscally dependant in accordance with the criteria described in Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*.

The New Dimensions High School, Inc., and the Four Corners Charter School, Inc., are separate not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, the Florida Not for Profit Corporation Act; and Section 1002.33, Florida Statutes, to enhance the education of those Osceola County students attending these schools. The charter schools operate under a charter approved by their sponsor, the Osceola County District School Board. Audits of the charter schools' financial statements are conducted by independent certified public accountants and are filed in the District's administrative office.

Basis of Presentation

<u>Government-wide Financial Statements</u> - Government-wide financial statements, including the statement of net assets and the statement of activities, present information about the School District as a whole. These statements include the non-fiduciary financial activity of the primary government and its component units.

Government-wide financial statements 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. Depreciation expense associated with the District's transportation department is allocated to the transportation function, while remaining depreciation expenses are not readily associated with a particular function and are reported as unallocated.

Program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

The effects of inter-fund activity have been eliminated from the government-wide financial statements.

<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, a reconciliation is presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

- <u>General Fund</u> to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- <u>Federal Programs ARRA Economic Stimulus Funds</u> to account for funds awarded under the American Recovery and Reinvestment Act (ARRA).
- <u>Federal Programs Other Funds</u> to account for funds from the State or Federal Government which are restricted for Federal programs.
- <u>Capital Projects Capital Improvement Funds</u> to account for funds from the State which are restricted for capital improvement.
- <u>Capital Projects Other Fund</u> to account for other miscellaneous funds from various sources which are restricted for capital outlay purposes.
- <u>Capital Projects ARRA Economic Stimulus Capital Projects</u> to account for funds awarded under the American Recovery and Reinvestment Act (ARRA) which are restricted to capital expenditures related to construction, renovation, or remodeling.

Additionally, the District reports the following proprietary and fiduciary fund types:

- <u>Internal Service Funds</u> to account for the District's individual self-insurance programs.
- <u>Agency Funds</u> to account for resources of the school internal funds which are used to administer moneys collected at the several schools in connection with school, student athletic, class, and club activities, and to account for the various resources of the Educational Facilities Benefit Districts accounted for by the District.

Basis of Accounting

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

The government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. 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. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and

judgments, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The Proprietary Funds are accounted for as proprietary activities under standards issued by the Financial Accounting Standards Board through November 1989 and applicable standards issued by the Governmental Accounting Standards Board. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's internal service funds are charges for employee health insurance premiums and general and automobile liability insurance premiums. Operating expenses include insurance claims and excess coverage premiums. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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.

The charter schools, the Foundation for Osceola Education, Inc., and the Benefit Districts, are accounted for as governmental organizations and follow the same accounting model as the District's governmental activities.

Deposits and Investments

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, and except for funds held in connection with an escrow account, are collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. The statement of cash flows considers cash as those accounts used as demand deposit accounts and considers cash equivalents as those accounts used as demand deposit accounts with the District's fiscal agent.

Investments consist of amounts placed in State Board of Administration Debt Service accounts for investment of debt service moneys, amounts placed with the State Board of Administration for participation in the Local Government Surplus Funds Trust Fund investment pool created by Section 218.405, Florida Statutes, and those made locally. This investment pool operates under investment guidelines established by Section 215.47, Florida Statutes. The District's investments in the Local Government Surplus Funds Trust Fund, a Securities and Exchange Commission Rule 2a7-like external investment pool, are reported at fair value, which is amortized cost.

Investments made locally consist of money market funds and are reported at fair value. Types and amounts of investments held at fiscal year-end are described in a subsequent note on investments.

Inventories

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories held at the maintenance department, central warehouse and for the District's food service program are stated at cost valued on a weighted-average basis, except that United States Department of Agriculture surplus commodities 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. Transportation inventories are stated at cost based on last invoice, which approximates the first-in, first-out basis. The costs of inventories are recorded as expenditures when used rather than purchased.

Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net assets but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000 for tangible personal property and \$25,000 for real property. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation.

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

Description	Estimated Lives
Improvements Other than Buildings	8 - 40 years
Buildings, Fixed Equipment, and Educational Facilities Benefit District	10 - 50 years
Furniture, Fixtures, and Equipment	3 - 15 years
Motor Vehicles	5 - 10 years
Audio Visual Materials and Computer Software	3 - 5 years

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

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. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due. Governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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 is reported in the governmental fund financial statements only for the current portion of compensated absences expected to be paid using expendable available resources.

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

State Revenue Sources

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

The State provides financial assistance to administer certain categorical 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 categorical educational programs. The Department generally requires that categorical educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is reserved in the governmental fund financial statements for the unencumbered balance of categorical educational program resources.

The State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. The District also received an allocation under the Classrooms for Kids and Class Size Reduction Construction Programs. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the Department. Accordingly, the District recognizes the allocation of Public Education Capital Outlay, Classrooms for Kids, and Class Size Reduction Construction Program funds as deferred revenue until such time as an encumbrance authorization is received.

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

District Property Taxes

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

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

The School Board adopted the 2008 tax levy on September 9, 2008. 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 4 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 Osceola County Tax Collector at fiscal year-end but not yet remitted to the District.

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

Educational Impact Fees

Osceola County imposes an educational impact fee based on an ordinance adopted by the County Commission in 1992. This ordinance has been amended from time to time, most recently in December 2003, when Ordinance No. 03-42 established the revised rates to be collected. The educational impact fee is collected for all new residential construction within the County. The fees are collected by the County and each municipality within the County based on an interlocal agreement. The fees can only be used for capital expenditures directly affected by new residential growth. Educational impact fee revenues are recognized similar to that for property taxes, but are reported as program revenue in the government-wide financial statements.

Federal Revenue Sources

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

2. BUDGETARY COMPLIANCE AND ACCOUNTABILITY

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

- 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 School Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- 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 June 30, 2009, the District has the following investments and maturities:

Investment	Maturities	 Fair Value
State Board of Administration Local Government		
Surplus Funds Trust Fund Investment Pool	26 Day Average	\$ 150,073,653
Surplus Funds Trust Fund Investment Pool-Fund B	26 Day Average	2,087,724
State Board of Administration		
Debt Service Accounts	6 Months	362,580
First American Money Market Fund	90 Day Average	 950,387
Total Investments, Primary Government		 153,474,344
Component Units		 1,972,172
Total Investments, Reporting Entity		\$ 155,446,516

Interest Rate Risk

- Section 218.415(17), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. The District's investment policy limits investments to a maximum of five years and the investment of current operating funds to no longer than two years.
- > The District's investment policy authorizes investing in certificates of deposit, time deposits, securities of the United States Government, and other forms of authorized investments described in the Florida Statutes.

Credit Risk

Section 218.415(17), Florida Statutes, provides the authority to invest in the State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool and limits investments in money market funds to Securities and Exchange Commission (SEC) registered money market funds with the highest credit quality rating from a nationally recognized rating agency, and investments in interest-bearing time deposits to qualified public depositories, as defined in Section 280.02, Florida Statutes. The District's investment policy allows for investments in money market funds that are rated "AAAF", "AAm" or "AAm-G" or better by Standard & Poor's, or the equivalent by another rating agency.

- The District's investments in the State Board of Administration Debt Service Accounts are to provide for debt service payments on bond debt issued by the State Board of Education for the benefit of the District. The District relies on policies developed by the State Board of Administration for managing credit risk for this account.
- As of June 30, 2009, the District's investment in the First American Funds Money Market Fund is rated "AAAm" by Standard and Poor's.
- As of June 30, 2009, the District's investment in the Local Government Surplus Funds Trust Fund investment pool is rated "AAAm" by Standard and Poor's.

Concentration of Credit Risk

The District's investment policy limits the amounts the District may invest in any one issuer. This policy is in effect for funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds. Over 99% of the District's total investments are held in the State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool.

4. **RECEIVABLES**

The majority of receivables are due from other agencies. These receivables and the remaining accounts receivable are considered to be fully collectible. As such, no allowance for uncollectible accounts receivable is accrued.

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5. CHANGES IN CAPITAL ASSETS

Changes in capital assets are presented in the table below.

	Balance 6/30/2008			Balance 6/30/2009
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land & Improvements	\$ 42,889,487	\$ 4,872,213	\$ -	\$ 47,761,700
Construction in Progress	32,018,195	92,446,657	38,696,244	85,768,608
Total Capital Assets Not Being Depreciated	74,907,682	97,318,870	38,696,244	133,530,308
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	26,642,014	2,485,590	28,332	29,099,272
Buildings and Fixed Equipment	640,720,451	36,210,653	-	676,931,104
Furniture, Fixtures, and Equipment	57,540,269	5,826,237	11,828,340	51,538,166
Investment in Educational Facilities Benefit				
District	8,255,001	-	-	8,255,001
Motor Vehicles	33,584,596	4,939,579	1,566,147	36,958,028
Audio-Visual Materials	66,083	10,089	19,223	56,949
Computer Software	6,308,749	529,552	368,736	6,469,565
Total Capital Assets Being Depreciated	773,117,163	50,001,700	13,810,778	809,308,085
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	11,815,202	1,537,462	-	13,352,664
Buildings and Fixed Equipment	153,992,975	19,821,670	-	173,814,645
Furniture, Fixtures, and Equipment	37,764,631	6,789,191	9,478,851	35,074,971
Investment in Educational Facilities Benefit				
District	1,182,968	348,755	-	1,531,723
Motor Vehicles	15,373,459	3,160,450	1,552,341	16,981,568
Audio-Visual Materials	57,870	2,354	18,586	41,638
Computer Software	5,377,571	449,674	350,366	5,476,879
Total Accumulated Depreciation	225,564,676	32,109,556	11,400,144	246,274,088
Total Capital Assets Being Depreciated, Net	547,552,487	17,892,144	2,410,634	563,033,997
Governmental Activities Capital Assets, Net	\$ 622,460,169	\$ 115,211,014	\$ 41,106,878	\$ 696,564,305

Depreciation expense was charged to functions as follows:

Function	· ·	Amount			
GOVERNMENTAL ACTIVITIES					
Pupil Transportation Services	\$	3,277,054			
Unallocated		28,832,502			
Total Depreciation Expense - Governmental Activities	\$	32,109,556			

6. INSTALLMENT-PURCHASES PAYABLE

The classes and amounts of property being acquired under installment-purchase agreements are as follows:

	Asset Balance		
School Buses Copy Machines Instructional Software Maintenance Trucks	\$	4,630,681 397,828 112,754 168,916	
Capitalized Property Under Installment-Purchases Districtwide Energy Contract		5,310,179 2,371,566	
Total	\$	7,681,745	

Future minimum installment-purchase payments and the present value of the minimum installment-purchase payments as of June 30 are as follows:

Installment-Purchases Payable								
Total		Total Principal]	Interest			
\$	1,196,940	\$	1,100,412	\$	96,528			
	839,822		784,372		55,450			
	352,975		326,056		26,919			
	261,975		250,366		11,609			
	94,677		93,280		1,397			
\$	2,746,389	\$	2,554,486	\$	191,903			
		Total \$ 1,196,940 839,822 352,975 261,975 94,677	Total \$ 1,196,940 \$ 39,822 352,975 261,975 94,677	Total Principal \$ 1,196,940 \$ 1,100,412 \$ 839,822 784,372 352,975 326,056 261,975 250,366 94,677 93,280	Total Principal I \$ 1,196,940 \$ 1,100,412 \$ \$ 39,822 784,372 \$ 352,975 326,056 \$ 261,975 250,366 \$ 94,677 93,280 \$			

The stated and imputed interest rates range from 3.96 to 4.841 percent.

7. NOTES PAYABLE

Notes payable are comprised of the following:

	Balance at
School District of Indian River County, Florida	6/30/2009

Pursuant to Section 1013.68(6), Florida Statutes, the Board entered into an interlocal agreement in which the Board received \$9,308,048 in Classrooms First funds allocated to Indian River County District School Board by the State of Florida. In return, the Board agreed to pay Indian River County District School Board the Classrooms First funds it would have otherwise received from the State. The effective interest rate on the loan is 5.776 percent. Proceeds were used as capital funding for new school construction. The Board's intent is to repay the loan and related interest in 15 annual installments of \$897,039 through August 1, 2016.

School District of Collier County, Florida

Pursuant to Section 1013.68(6), Florida Statutes, the Board entered into an interlocal agreement in which the Board received \$29,176,952 in Classrooms First funds allocated to Collier County District School Board by the State of Florida. In return, the Board agreed to pay Collier County District School Board the Classrooms First Funds it would have otherwise received from the State. The effective interest rate on the loan is 5.26 percent. Proceeds were used as capital funding for new school construction. The Board's intent is to repay the loan and related interest in 105 installments of \$401,693, seven per year, through May 31, 2017. Total Notes Payable

Amounts payable for the planned extended repayment of the Section 1013.68, Florida Statutes, interlocal agreements are as follows:

Fiscal Year Ending June 30	Total		 Principal	Interest		
2010	\$	3,708,892	\$ 2,462,434	\$	1,246,458	
2011		3,708,892	2,594,913		1,113,979	
2012		3,708,892	2,734,531		974,361	
2013		3,708,892	2,881,673		827,219	
2014		3,708,892	3,036,746		672,146	
2015-2017		11,126,676	10,126,546		1,000,130	
Total	\$	29,671,136	\$ 23,836,843	\$	5,834,293	

\$ 5,620,077

18,216,766 \$ 23,836,843

8. EDUCATIONAL FACILITIES BENEFIT DISTRICT AGREEMENT PAYABLE

Pursuant to Section 1013.355, Florida Statutes, the District entered into an interlocal agreement with Osceola County, Florida, dated September 15, 2003, authorizing the creation of the Bellalago Educational Facilities Benefit District (Benefit District). The purpose of the Benefit District is to finance the construction of school facilities using a combination of sources, including impact fees, non-ad valorem assessments from homeowners, charter capital, and payments from the District. The District also entered into a charter contract on April 6, 2004, with the Foundation for Osceola Education, Inc. (Foundation), creating Bellalago Charter School. The Foundation entered into an interlocal agreement with the Benefit District under which it agreed to pay to the Benefit District any charter capital received in exchange for use of the school facilities. On December 16, 2003, the District entered into an interlocal funding agreement with the Benefit District and Avatar Properties, Inc., to formalize the obligations of the parties. Under the terms of this agreement, the District is obligated to pay the portion of debt service on bonds issued by the Benefit District not otherwise funded by impact fees, non-ad valorem assessments, and charter capital. Phase I of the construction was funded through bonds issued by the Benefit District at a rate of 6.05 percent. Phase II of the construction was funded by issuing a second series of bonds by the Benefit District at a rate of 5.83 percent.

Fiscal Year Ending June 30		Total		Total Principal		Interest
2010	\$	\$ 15,476		(380,955)	 396,431	
2011		217,768		(195,209)	412,977	
2012		790,529		369,084	421,445	
2013		777,960		372,526	405,434	
2014		763,427		374,153	389,274	
2015-2019		3,660,664		1,963,481	1,697,183	
2020-2024		3,349,466		2,089,611	1,259,855	
2025-2029		3,004,108		2,207,565	796,543	
2030-2034		2,631,827		2,324,404	307,424	
2035		15,000		14,376	 624	
Total	\$	15,226,225	\$	9,139,035	\$ 6,087,191	

Estimated amounts payable for the Benefit District agreement are as follows:

The amounts that may be required from the District in the future are dependent on the amount of charter capital received which is dependent on enrollment at the school and the level of funding appropriated annually by the Legislature.

9. CERTIFICATES OF PARTICIPATION

Certificates of Participation at June 30, 2009, are as follows:

Series	Amount Outstanding		Interest Rate	Lease Term Maturity	Original Amount	
1999 COPS (Partially Refunded)	\$	34,415,000	4.2 - 5.0	2024	\$	47,365,000
2000 COPS (Partially Refunded)		965,000	5.100 - 5.375	2011		17,080,000
2002 COPS (Partially Refunded)		1,295,000	4.0 - 4.5	2012		59,730,000
2004 COPS, Series A		56,445,000	2.5 - 5.0	2028		63,245,000
2004 COPS, Series B and C, Refunding		14,445,000	2.5 - 5.0	2019		18,850,000
2005 COPS Refunding		11,730,000	2.8 - 4.5	2025		12,095,000
2007 COPS, Series A and B Refunding		62,390,000	3.6 - 4.5	2027		62,755,000
Total		181,685,000				
Plus Unamortized Premium		1,180,563				
Less: Deferred Amount on Refunding Debt		(5,637,284)				
Total Certificates of Participation	\$	177,228,279				

The District entered into a master financing arrangement on April 1, 1992, which arrangement was characterized as a lease-purchase agreement, with the Florida School Board Association, Inc., whereby the District secured financing of various educational facilities. The financings were accomplished through the issuance of Certificates of Participation to be repaid from the proceeds of rents paid by the District.

As a condition of the financing arrangement, the District has given ground leases on District properties to the Florida School Board Association, Inc., with a rental fee of \$1 per year. The properties covered by the ground leases are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the leases and to provide for the rent payments through to term, the District may be required to surrender the sites included under the various Ground Lease Agreements for the benefit of the securers of the Certificates for a period of time specified by the arrangement as follows:

The District properties included in the ground leases under this arrangement include the following:

Certificates	Description of Properties						
Series 1999	Horizon Middle School, Osceola High School Labs, Poinciana High School (correct defects/deficiencies to original construction), and Kissimmee Elementary School						
Series 2000 and 2005, Refunding	Four Corners Charter School						
Series 2002 and 2007, Refunding	Celebration High School and the Osceola County School for the Arts						
Series 2004A, B, and C, Refunding	Poinciana High School (correct defects/deficiencies to original construction), Kissimmee Elementary School, Liberty High School, and Chestnut Elementary School						

The lease payments are payable by the District, semiannually, on June 1 and December 1 for Series 1999, 2002, 2004, and 2007, and February 1 and August 1 for Series 2000 and 2005. The following is a schedule by years of future minimum lease payments under the lease agreements together with the present value of minimum lease payments as of June 30:

Fiscal Year Ending June 30	Total Principal		Interest	
2010 2011 2012 2013 2014 2015-2019	\$	14,578,895 14,580,698 14,581,165 14,573,018 14,576,766 72,874,784	\$ 6,465,000 6,725,000 6,990,000 7,260,000 7,555,000 43,110,000	\$ 8,113,895 7,855,698 7,591,165 7,313,018 7,021,766 29,764,784
2020-2024 2025-2028		72,850,050 55,023,525	 54,185,000 49,395,000	 18,665,050 5,628,525
Total Minimum Lease Payments	\$	273,638,902	\$ 181,685,000	\$ 91,953,902
Plus: Unamortized Premium Less: Deferred Amount on Refunding I	Debt		 1,180,563 (5,637,284)	
Total Certificates of Participation			\$ 177,228,279	

10. BONDS PAYABLE

Bonds payable at June 30, 2009, are as follows:

	Amount	Interest Rates	Annual Maturity	Original
Bond Type	 Dutstanding	(Percent)	То	Amount
State School Bonds:				
Series 1999A	\$ 925,000	4.125 - 4.75	2019	1,400,000
Series 2000A	25,000	5.0 - 6.0	2010	110,000
Series 2001A	1,020,000	4.25 - 5.0	2021	1,775,000
Series 2002A	665,000	3.875 - 5.000	2022	935,000
Series 2003A	1,590,000	3.00 - 4.25	2023	1,985,000
Series 2004A	1,305,000	3.35 - 4.625	2024	1,595,000
Series 2005A	1,470,000	4.0 - 5.0	2025	1,685,000
Series 2005A, Refunding	4,340,000	5.0	2017	5,160,000
Series 2005B, Refunfing	1,595,000	5.0	2020	1,715,000
Series 2006A	1,665,000	4.0 - 4.625	2026	1,810,000
District Revenue Bonds:				
Sales Tax Revenue Series 2001	3,290,000	4.4 - 4.5	2011	7,730,000
Sales Tax Revenue Series 2007A	44,230,000	3.5 - 5.0	2025	47,580,000
Sales Tax Revenue Series 2007B	32,020,000	3.5 - 5.0	2024	32,255,000
Total Bonds	\$ 94,140,000			
Plus: unamortized bond premium	4,086,653			
Less: deferred amount on refunding	 (2,254,966)			
Total Bonds Payable	\$ 95,971,687			

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

State School Bonds

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

District Revenue Bonds

The School Board issued Sales Tax Revenue Bonds, Series 2001, in the amount of \$42,325,000 on May 1, 2001. These bonds are authorized by Chapter 1001, Florida Statutes, and Chapter 212, Part I, Florida Statutes. A resolution providing for the issuance of the bonds was adopted by the School Board on April 24, 2001. Proceeds of the discretionary local government infrastructure sales tax surtax received by the District pursuant to an interlocal agreement between Osceola County, the cities of Kissimmee and St. Cloud, and the District are pledged for the payment of bonds. Proceeds of the bonds were used to finance construction of new school facilities and renovations of existing school facilities.s

The School Board issued Sales Tax Revenue Bonds, Series 2007A and 2007B on April 12, 2007, totaling \$47,580,000 and \$32,255,000, respectively. These bonds are authorized by Chapter 1001, Florida Statutes and Chapter 212, Part I, Florida Statutes. A resolution providing for the issuance of the bonds was adopted by the School Board on March 20, 2007. Proceeds of the discretionary local government infrastructure sales tax surtax received by the District pursuant to an interlocal agreement between Osceola County, the cities of Kissimmee and St. Cloud, and the District are pledged for the payment of bonds. Proceeds of the 2007A bonds were used to finance the acquisition, construction, reconstruction, renovation, and equipping of certain capital improvements and educational facilities within the School District. Proceeds of the 2007B bonds were used to advance-refund a portion of the School District's outstanding Sales Tax Revenue Bonds, Series 2001.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2009, are as follows:

Fiscal Year Ending June 30	Total		Principal		Interest	
State School Bonds:						
2010	\$	1,722,710	\$	1,050,000	\$	672,710
2011		1,724,804		1,100,000		624,804
2012		1,719,464		1,145,000		574,464
2013		1,716,561		1,195,000		521,561
2014		1,715,796		1,250,000		465,796
2015-2019		7,014,814		5,595,000		1,419,814
2020-2024		3,264,253		2,815,000		449,253
2025-2026		478,206		450,000		28,206
Total State School Bonds		19,356,608		14,600,000		4,756,608
District Revenue Bonds:						
2010		7,234,783		3,510,000		3,724,783
2011		7,232,443		3,645,000		3,587,443
2012		7,231,103		3,790,000		3,441,103
2013		7,229,878		3,950,000		3,279,878
2014		7,234,678		4,125,000		3,109,678
2015-2019		36,161,238		23,750,000		12,411,238
2020-2024		36,157,225		29,880,000		6,277,225
2025-2026		7,234,500		6,890,000		344,500
Total District Revenue Bonds		115,715,845		79,540,000		36,175,845
Total	\$	135,072,453	\$	94,140,000	\$	40,932,453

11. DEFEASED DEBT

In prior years, portions of the Certificates of Participation, Series 2002, Sales Tax Revenue Bonds, Series 2001, and State School Bonds, Series 1998A and 2000A, were refunded and considered defeased in substance by placing a portion of the proceeds of the refunding issues in an irrevocable trust to provide for all future debt service payments. Accordingly, the trust account assets and the liability for the in-substance defeased Certificates of Participation, Sales Tax Revenue Bonds, and State School Bonds are not included in the District's financial statements. On June 30, 2009, the following are considered defeased in substance:

<u>Series</u>	Amount Defeased in Substance
Certificates of Participation, Series 2002	\$57,620,000
Sales Tax Revenue Bonds, Series 2001	\$34,595,000
State School Bonds, Series 1998A	\$1,425,000
State School Bonds, Series 2000A	\$345,000

12. CHANGES IN LONG-TERM LIABILITIES

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

Description	Balance Additions Deductions 7-1-08		Deductions Balance 6-30-09		Due in One Year		
GOVERNMENTAL ACTIVITIES							
Installment-Purchases Payable	\$	3,794,475	\$ -	\$	1,239,989	2,554,486	1,100,412
Notes Payable		26,173,571	-		2,336,728	23,836,843	2,462,434
Bonds Payable		100,475,993	-		4,504,306	95,971,687	4,679,306
Certificates of Participation Payable		183,202,405	-		5,974,126	177,228,279	6,214,126
Educational Facilities Benefit District							
Agreement Payable		9,023,280	365,572		249,817	9,139,035	-
Other Postemployment Benefits		12,995,598	12,217,886		-	25,213,484	-
Arbitrage Rebate Payable		477,049	-		477,049	-	-
Compensated Absences Payable		16,112,521	 4,535,323		5,873,728	14,774,116	1,844,747
Total Governmental Activities	\$	352,254,892	\$ 17,118,781	\$	20,655,743	\$ 348,717,930	\$ 16,301,025

For the governmental activities, compensated absences are generally liquidated with resources of the General Fund.

13. RESERVE FOR ENCUMBRANCES

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

The Florida Department of Education requires that fund balances be reserved at fiscal year-end to report an amount likely to be expended from the 2009-10 fiscal year budget as a result of purchase orders outstanding at June 30, 2009.

14. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

For the fiscal year ending June 30, 2008, the District implemented Governmental Accounting Standards Board Statement No. 45, *Accounting and Reporting for Postemployment Benefits Other than Pensions*, for certain postemployment health care and life insurance benefit provided by the District. The requirement of this Statement was implemented prospectively, with the actuarially determined liability of \$93,388,311 at the July 1, 2007, date of transition being amortized over 30 years. Accordingly, for financial reporting purposes, no liability is reported for the postemployment health care and life insurance benefits liability at the date of transition.

<u>Plan Description</u>. Pursuant to the provision of Section 112.0801, Florida Statutes, former employees who retire from the District, and eligible dependants, may continue to participate in the District's health and hospitalization plan for medical and prescriptions and life insurance coverage. The District subsidizes the premium rates paid by the retirees by allowing them to participate in the plan at the blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees.

<u>Funding Policy</u>. The District plans to fund this postemployment benefit on a pay-as-you-go basis. For fiscal year 2007-08, 257 retirees received postemployment life and 295 retirees received health care benefits. The District provided required contributions of \$1,033,997 toward the annual OPEB cost, comprised of benefit payments made on behalf of retirees net of retiree contributions totaling \$1,413,309.

<u>Annual OPEB Cost and Net OPEB Obligations</u>. 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:

Description	2009
Normal Cost (service cost for one year) Amortization of Unfunded Actuarial	\$ 8,958,996
Accrued Liability	3,760,862
Interest on Normal Cost and Amortization	 508,794
Annual Required Contribution	13,228,652
Interest on Net OPEB Obligation	519,824
Adjustment to Annual Required Contribution	 (496,593)
Annual OPEB Cost (Expense)	13,251,883
Contribution Toward the OPEB Cost	 (1,033,997)
Increase in Net OPEB Obligation	12,217,886
Net OPEB Obligation, Beginning of Year	 12,995,598
Net OPEB Obligation, End of Year	\$ 25,213,484

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2009, and the preceding year were as follows:

		Percentage of	
		Annual OPEB	
Fiscal Year	Annual OPEB	Cost	Net OPEB
Ended	Cost	Contributed	Obligation
Ended June 30, 2008	Cost 14,267,785	Contributed 8.92%	Obligation 12,995,598

		Actuarial				
		Accrued				UAAL as a
Actuarial	Actuarial	Liability (AAL)	Unfunded AAL	Funded		Percentage of
Valuation	Value of	Projected Unit	(UAAL)	Ration	Covered	Covered Payroll
Date	Assets (a)	Credit (b)	(b - a)	(a / b)	Payroll (c)	((b - a) / c)
6/30/2007	0	93,388,311	93,388,311	0	239,545,357	38.99%

Funded Status and Funding Progress. The funded status of the plan as of June 30, 2009, was as follows:

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

<u>Actuarial Methods and Assumptions</u>. Projection of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the type of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and participating members.

Costs were determined using the Projected Unit Credit Actuarial Cost Method. The annual service cost is the present value of the portion of the projected benefit attributable to participation service during the upcoming year, and the accumulated postretirement benefit obligation is equal to the present value of the portion of the projected benefit attributable to service before the valuation date. Service from hire date through the date of full eligibility was used in allocating costs. Because the OPEB liability is currently unfunded, the actuarial assumptions included a 4 percent discount rate. The actuarial assumptions also included an annual healthcare cost trend rate of 11 percent initially for the 2008 fiscal year, reduced by 1 percent per year through the 2011 fiscal year then by .5 percent per year thereafter, to an ultimate rate of 5 percent beginning in fiscal year 2015. The unfunded actuarial accrued liability is being amortized as a level percent of pay on an open basis over a 30 year period, based on a 4 percent investment rate and the assumption that the payroll will increase by 3 percent annually. The remaining amortization period at June 30, 2009, is 28 years.

15. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

Funds		Interfund				
	F	Receivables		Payables		
Major:						
General	\$	4,075,755	\$	149,237		
Capital Projects:						
Other		948,363		2,469,277		
Federal Programs:						
Other		-		547,573		
ARRA Economic Stimulus		-		177,054		
Nonmajor Governmental		133,270		1,007,131		
Internal Service		-		670,700		
Agency		15,967		152,383		
Total	\$	5,173,355	\$	5,173,355		

The interfund amounts represent temporary loans to cover expenditures incurred prior to reimbursement from outside sources. These amounts are expected to be repaid within one year.

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

Funds		Interfund				
	Г	Transfers In		Transfers In		ansfers Out
Major:						
General	\$	17,180,011	\$	232,577		
Capital Projects:						
Capital Improvements		-		32,550,943		
Other		1,916,286		2,840,835		
Nonmajor Governmental		18,575,653		2,047,595		
Total	\$	37,671,950	\$	37,671,950		

The major transfers out of the Capital Projects and Nonmajor Governmental funds were to provide debt service principal and interest payments and to assist in funding maintenance operations of the District. The remaining transfers between funds were operational in nature.

16. SCHEDULE OF STATE REVENUE SOURCES

The following is a schedule of the District's State revenue for the 2008-09 fiscal year:

Source	 Amount
Florida Education Finance Program	\$ 118,202,391
Categorical Educational Programs:	
Class Size Reduction	53,563,377
Transportation	9,315,616
Instructional Materials	4,993,228
School Recognition	1,945,103
Voluntary Prekindergarten Program	1,932,137
Florida Teacher Lead Program	743,851
Excellent Teaching Program	663,589
Gross Receipts Tax (Public Education Capital Outlay)	10,719,386
Workforce Development Program	4,566,436
Charter School Capital Outlay	2,746,740
Motor Vehicle License Tax (Capital Outlay and Debt Service)	2,202,617
Discretionary Lottery Funds	1,276,948
Food Service Supplement	326,849
Pari-Mutuel Tax	223,250
Miscellaneous	 607,273
Total	\$ 214,028,791

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

17. PROPERTY TAXES

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

Millages	T	axes Levied
_		
5.059	\$	129,931,952
0.498		12,790,297
0.206		5,290,765
_		
1.750		44,944,119
7.513	\$	192,957,133
	5.059 0.498 0.206	5.059 \$ 0.498 0.206 1.750

18. STATE RETIREMENT PROGRAM

<u>Defined Benefit Plan.</u> All regular employees of the District are covered by the Florida Retirement System (FRS). FRS is primarily a State-administered, cost-sharing, multiple-employer, defined benefit retirement plan (Plan). Plan provisions are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code, wherein eligibility, contributions, and benefits are defined and described in detail. Essentially all regular employees of participating employers are eligible and must enroll as members of FRS.

Benefits in the Plan vest at six years of service. All members are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, which may include up to 4 years of credit for military service. The Plan also includes an early retirement provision, but imposes a penalty for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, and death benefits and annual cost-of-living adjustments.

A Deferred Retirement Option Program (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.

Funding Policy. The contribution rates for members are established, and may be amended, by the State of Florida. During the 2008-09 fiscal year, contribution rates were as follows:

	Percent of Gross Salary			
Class or Plan	Employee	Employer (A)		
Florida Retirement System, Regular	0.00	9.85		
Florida Retirement System, Elected County Officers	0.00	16.53		
Teachers' Retirement System, Plan E	6.25	11.35		
Deferred Retirement Option Program - Applicable to				
Members from All of the Above Classes or Plans	0.00	10.91		
Florida Retirement System, Reemployed Retiree	(B)	(B)		

Notes: (A) Employer rates include 1.11 percent for the postemployment health insurance supplement. Also, employer rates, other than for DROP participants, include 0.05 percent for administrative costs of the Public Employee Optional Retirement Program.

(B) Contribution rates are dependent upon the retirement class or plan in which reemployed.

The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's contributions, including employee contributions, for the fiscal years ending June 30, 2007, June 30, 2008, and June 30, 2009, totaled \$19,443,791, \$25,536,695, and \$24,095,983 respectively, which were equal to the required contributions for each fiscal year.

<u>Defined Contribution Plan.</u> Effective July 1, 2002, the Public Employee Optional Retirement Program (PEORP) was implemented as a defined contribution plan alternative available to all FRS members in lieu of the defined benefit plan. Employer contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. PEORP is funded by employer contributions that are based on salary and membership class (Regular Class, Elected County Officers Class, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. There were 764 District participants in PEORP during the 2008-09 fiscal year. Required employer contributions made to the program for the fiscal year ending June 30, 2009, totaled \$2,930,251.

<u>Pension Reporting</u>. The financial statements and other supplementary information of the FRS are included in the comprehensive annual financial report of the State of Florida, which may be obtained from the Florida Department of Financial Services. Also, an annual report on FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, may be obtained from the Florida Department of Management Services, Division of Retirement.

19. EARLY RETIREMENT PROGRAM

The Board has established an early retirement program as authorized by Section 1012.685, Florida Statutes, which it offers on a year-to-year basis. Under this program, the Board purchased annuities for employees with at least 25 years of creditable service but less than 30 years, as of June 30, 2009, who have reached the age of 55 but are less than age 62 at the effective date of retirement and have applied for retirement under the Florida Retirement System (described in the previous note). The Board may also consider employees ages 50 through 54 if the Board determines that it is economically feasible to do so. The annuities provide for the early retirees to receive additional income after retirement, not to exceed the difference between their Florida Retirement System early retirement benefits, which are reduced by 5 percent for each year prior to age 62, and the benefits that would have been received had they been eligible for full Florida Retirement System in another state, the Board may choose to purchase such out-of-state experience (up to five years) as is necessary to provide regular retirement benefits. This experience may not be purchased in addition to an annuity. Four employees retired and accepted early retirement benefits during the 2008-09 fiscal year. Annuities were purchased for these individuals at a total cost of \$113,377.

The Board did cover the full amount by which pensions were reduced by the State Division of Retirement and did not guarantee that an early retirement program would be offered in future years.

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20. CONSTRUCTION CONTRACT COMMITMENTS

The following is a summary of major construction contract commitments remaining at fiscal year-end:

PROJECT	CONTRACT AMOUNT	TOTAL COMPLETED	BALANCE COMMITTED
#3008141 MIDDLE SCHOOL CC			
CONTR-TURNER CONSTRUCTION CO	\$ 17,060,164.52	\$ 17,060,164.52	\$ -
ARCH - SCHENKEL & SCHULTZ INC	1,192,200	1,101,323	90,877
#3008191 ELEM M AND CONVERSION			
CONTR-W G MILLS INC	12,402,389	11,662,897	739,492
ARCH - SCHENKEL & SCHULTZ INC	576,480	504,146	72,334
#3008181 ELEM L			
CONTR-W G MILLS INC	10,994,579	10,792,230	202,349
ARCH - SCHENKEL & SCHULTZ INC	503,430	486,805	16,625
#3002031 SCHS COMPREHENSIVE RENOVA	ATION		
CONTR-JAMES A CUMMINGS INC	5,230,565	157,906	5,072,659
ARCH - BRPH ARCHITECT/ENGINEERS IN		1,676,419	1,399,926
#3002031 OHS COMPREHENSIVE RENOVA	TION		
CONTR-CLANCY & THEYS	2,204,586	226,877	1,977,709
ARCH - C T HSU & ASSOCIATES PA	3,025,000	1,551,865	1,473,135
#3002401 PHS BLACK BOX THEATER			
CONTR - GATES BUILDERS INC	4,147,689	3,565,200	582,489
ARCH-SCHENKEL & SCHULTZ	225,000	207,707	17,293
#3201 MILL CREEK ELEM VARIOUS PRO	IECTS		
CONTR-MCCREE DESIGN BUILDERS INC	3,429,595	2,994,806	434,789
ARCH-MCCREE ARCHITECTS & ENGINEE		214,931	32,789
#3003501 - 0701 MILL CREEK ELEMENTARY	-	,	,
CONTR - MCCREE DESIGN BUILDERS	3,348,436	2,804,234	544,202
ARCH - MCCREE DESIGN BUILDERS	264,275	251,384	12,891
#3003501 - 0811 PLEASANT HILL ELEMENT	ARY ADDITION		
CONTR - MCCREE DESIGN BUILDERS	2,729,204	2,407,005	322,199
ARCH - MCCREE DESIGN BUILDERS	208,500	202,709	5,791
#3202131 DISCOVERY & NARCOOSSEE INT			,
CONTR-SEMCO CONSTRUCTION INC	973,171	400,637	572,534
ARCH - ECS-FLORIDA, LLC	16,800	0	16,800
#3202301 LAKEVIEW ELEMENTARY HVAC	· · ·		,
CONTR-SKANSKA USA BUILDING INC	805,623	0	805,623
ARCH - SABISTON ENGINEERING GROUP		24,925	8,300
#3002281 OCSA ROOF REPLACEMENT			- ,
CONTR-GENERAL WORKS LLC	652,253	652,253	0
ARCH - DBY BUILDING SCIENCES, LLC	30,580	29,251	1,329
#3008211 ELEMENTARY N	30,000		1,020
CONTR-W G MILLS INC	56,018	36,034	19,984
ARCH - SCHENKEL & SCHULTZ INC	537,980	354,000	183,980
#3201041 POINCIANA, HICKORY TREE, NE			100,200
CONTR-RUBY BUILDERS INC	315,476	115,855	199,621
	\$ 74,287,283	\$ 59,481,565	\$ 14,805,718

21. 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 Osceola County District School Board is a member of the Florida School Boards Insurance Trust (Trust) which was established by the Florida School Boards Association, Inc., to provide combined self-insurance and risk management services to participating members. The Trust is a public entity risk pool and provides a combined self-insurance program for property protection, workers' compensation, money and securities, employee fidelity and faithful performance, boiler and machinery, and other coverage deemed necessary by the members of the Trust. Section 1001.42(10)(k), Florida Statutes, provides the authority for the District to enter into such a risk management program. The Trust is self-sustaining through member assessments (premiums), and purchases coverage through commercial companies for claims in excess of specified amounts. The Board of Directors for the Trust is composed of one board member from each participating districts. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The Board has established the Osceola County School Board Group Health and Life Insurance Trust to provide for a health, hospitalization, and life insurance program. These programs are accounted for in the District's Internal Service funds. The program is on a self-insured basis up to specified limits. The District did not elect to purchase the aggregate stop-loss coverage due to the rising premium cost and the high attachment point. The District elected to continue coverage for a specific stop-loss for any one claim of \$550,000. The Board has contracted with a professional administrator to administer the self-insurance program, including the processing, investigating, and payment of claims. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. A liability in the amount of \$3,531,000 was actuarially determined to cover estimated incurred, but not reported, insurance claims payable for the group health program at June 30, 2009.

Effective July 1, 2003, the District's general liability and auto liability programs were established on a self-insured basis. These programs are administered by the Trust and are accounted for in the District's internal service funds. The District intends to accumulate a casualty loss fund of \$5,000,000 by funding approximately \$500,000 per year to the internal service fund established for these programs. The program administrator held prefunded cash deposits of \$955,526 at June 30, 2009, which the District reports as cash with fiscal agent in the internal service funds. A liability of \$1,216,966 was established based on reserves for outstanding claims at June 30, 2009, as reported by the program administrator.

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

			C	Current-Year		
Fiscal Year	Be	ginning-of-	(Claims and	Claims	Balance at
Fiscal Teat	F	Fiscal-Year	(Changes in	Payments	Fiscal
		Liability		Estimates	 	 Year-End
2007-08	\$	2,811,660	\$	42,581,161	\$ (41,296,184)	\$ 4,096,637
2008-09	\$	4,096,637	\$	39,037,469	\$ (38,386,140)	\$ 4,747,966

22. INTERNAL SERVICE FUNDS

The following is a summary of financial information as reported in the Internal Service Funds for the 2008-09 fiscal year:

	Total		Group Health Insurance		Auto and General Liability	
Total Assets	\$	11,821,257	\$	7,534,487	\$	4,286,770
Liabilities and Net Assets:						
Accounts Payable	\$	633,323	\$	633,323	\$	-
Due to Other Funds		670,700		670,700		-
Estimated Insurance Claims Payable		4,747,966		3,531,000		1,216,966
Net Assets:						
Unrestricted Net Assets		5,769,268		2,699,464		3,069,804
Total Liabilities and Net Assets	\$	11,821,257	\$	7,534,487	\$	4,286,770
Revenues:						
Premium Revenues	\$	47,095,160	\$	46,154,274	\$	940,886
Other		21,884		133		21,751
Total Revenues		47,117,044		46,154,407		962,637
Total Expenses		(44,022,103)		(43,646,537)		(375,566)
Change in Net Assets	\$	3,094,941	\$	2,507,870	\$	587,071

23. BOND RATINGS

The credit ratings of the District's bond insurers have changed during the past year. Following is a summary of the bond insurer for each of the District's issues and its rating as of June 30, 2009.

	ſ	Insured Ratings				
		Fitch	Moody's	Standard & Poor's		
Sales Tax Revenue Bonds						
2001 Sales Tax Revenue Bonds	Financial Guaranty Insurance Corp (FGIC)	Ratings Withdrawn	Ratings Withdrawn	Ratings Withdrawn		
2007 Sales Tax Revenue Bonds	Financial Security Assurance Inc. (FSA)	AA+ /Negative Watch	Aa3 /Under Review for Downgrade	AAA /Negative Outlook		
Certificates of Participation						
1999 COPs	Ambac Financial Group Inc.	Ratings Withdrawn	Ba3 / Outlook Developing	BBB /Negative Watch		
2000 COPs	National Public Finance Guarantee Corporation	Ratings Withdrawn	Baa1 /Under Review for Upgrade	A /Outlook Developing		
2002 COPs	Ambac Financial Group Inc.	Ratings Withdrawn	Ba3 / Outlook Developing	BBB /Negative Watch		
2004 COPs	Financial Guaranty Insurance Corp (FGIC)	Ratings Withdrawn	Ratings Withdrawn	Ratings Withdrawn		
2005 COPs	National Public Finance Guarantee Corporation	Ratings Withdrawn	Baa1 /Under Review for Upgrade	A /Outlook Developing		
2007 COPs	Ambac Financial Group Inc.	Ratings Withdrawn	Baa1 / Watchlist Developing	BBB /Negative Watch		

Since June 30, 2009, the District's bond insurer ratings have changed. Following are the ratings as of August 20, 2009:

	Fitch	Moody's	Standard & Poor's
Ambac Financial Group	Not Rated	Caa2/Outlook Developing	CC/Negative Outlook
Financial Guaranty Insurance Corp-FGIC	Not Rated	Not Rated	Not Rated
Financial Security Assurance IncFSA	AA+/Negative Watch	Aa3/Under Review for Downgrade	AAA/Negative Outlook
National Public Finance Guarantee Corporation	Not Rated	Baa1/Outlook Developing	A/Outlook Developing

24. LITIGATION

The District is involved in several threatened and pending legal actions, which could result in material loss to the District. In the opinion of the District's legal counsel and management, it is not probable that a material loss will occur.

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

		Actuarial Accrued Liability (AAL)				UAAL as a Percent
Actuarial Valuation Date	Actuarial Value of Assets (a)	Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll	of Covered Payroll [(b-a)/c]
6/30/2007	()	93,388,311	93,388,311	0.00%	239,545,357	38.99%

	Account Number	Budgeted A Original	mounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES	Number	Original	Filla	Amounts	Positive (Negative)
Federal Direct	3100	300,000.00	330,585.39	330,585.39	0.00
Federal Through State	3200		218,126.40	218,126.40	0.00
State Sources	3300	220,504,989.00	197,890,704.87	197,705,620.21	(185,084.66)
Local Sources:	2411	140.010.014.00	150 100 000 51	150 10(000 51	0.00
Property Taxes Levied for Operational Purposes Property Taxes Levied for Debt Service	3411 3412	148,013,014.00	150,136,383.71	150,136,383.71 0.00	0.00
Property Taxes Levied for Debt Service Property Taxes Levied for Capital Projects	3412			0.00	0.00
Local Sales Taxes	3413			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue		6,060,138.93	10,370,685.76	11,961,262.69	1,590,576.93
Total Local Sources	3400	154,073,152.93	160,507,069.47	162,097,646.40	1,590,576.93
Total Revenues	_	374,878,141.93	358,946,486.13	360,351,978.40	1,405,492.27
EXPENDITURES					
Current: Instruction	5000	255,495,210.75	237,593,827.24	225,527,599.40	12,066,227.84
Pupil Personnel Services	6100	21,044,930.06	21,446,544.09	21,427,891.54	18,652.55
Instructional Media Services	6200	4,822,728.27	5,272,102.21	5,260,439.49	11,662.72
Instruction and Curriculum Development Services	6300	16,339,940.92	12,850,751.53	12,824,419.40	26,332.13
Instructional Staff Training Services	6400	3,311,924.98	4,772,112.03	4,520,007.73	252,104.30
Instruction Related Technology	6500	3,544,632.26	4,439,860.77	4,439,860.77	0.00
School Board	7100	2,672,470.26	1,750,130.09	1,596,655.71	153,474.38
General Administration	7200	781,852.71	1,676,299.54	1,641,402.23	34,897.31
School Administration	7300	22,272,067.00	22,997,119.27	20,961,934.80	2,035,184.47
Facilities Acquisition and Construction Fiscal Services	7410 7500	5,995,654.02 2,326,657.44	4,292,359.57 1,840,328.31	4,180,201.85	112,157.72 54.00
Food Services	7600	115,447.75	41,674.20	41,674.20	0.00
Central Services	7700	12,984,526.80	6,640,610.66	6,429,026.69	211,583.97
Pupil Transportation	7800	18,682,790.29	17,484,618.00	17,288,422.26	196,195.74
Operation of Plant	7900	27,782,468.17	30,627,613.96	30,462,939.42	164,674.54
Maintenance of Plant	8100	9,140,185.13	8,423,129.04	8,366,075.23	57,053.81
Administrative Technology Services	8200	3,422,823.23	3,462,301.77	3,431,663.74	30,638.03
Community Services	9100	227,387.59	281,734.01	254,165.38	27,568.63
Debt Service: (Function 9200)	710	504 ((0.00	544,150,16	544,150,16	0.00
Retirement of Principal Interest	710 720	584,660.89 16,293.03	544,150.16 83,050.37	544,150.16 83,050.37	0.00
Dues, Fees and Issuance Costs	730	10,275.05	85,050.57	0.00	0.00
Miscellaneous Expenditures	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	157,655.35	188,953.35	77,271.80	111,681.55
Other Capital Outlay	9300	2,090,893.12	985,145.91	900,393.32	84,752.59
Total Expenditures	_	413,813,200.02	387,694,416.08	372,099,519.80	15,594,896.28
Excess (Deficiency) of Revenues Over (Under) Expenditures		(38,935,058.09)	(28,747,929.95)	(11,747,541.40)	17,000,388.55
OTHER FINANCING SOURCES (USES) Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Refunding Bonds Issued	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Certificates of Participation Issued	3750			0.00	0.00
Premium on Certificates of Participation	3793			0.00	0.00
Discount on Certificates of Participation	893			0.00	0.00
Loans Incurred Proceeds from the Sale of Capital Assets	3720 3730			0.00	0.00 0.00
Loss Recoveries	3730		19,881.03	62,354.90	42,473.87
Proceeds of Forward Supply Contract	3760		17,001.03	02,534.90	42,475.87
Special Facilities Construction Advances	3770			0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	17,335,844.00	17,180,011.09	17,180,011.09	0.00
Transfers Out	9700	(100,000.00)	(232,576.80)	(232,576.80)	0.00
Total Other Financing Sources (Uses)	- ↓ ↓	17,235,844.00	16,967,315.32	17,009,789.19	42,473.87
SPECIAL ITEMS				0.00	0.00
				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances	+ +	(21,699,214.09)	(11,780,614.63)	5,262,247.79	17,042,862.42
Fund Balances, July 1, 2008	2800	54,780,504.84	54,780,504.84	54,780,504.84	0.00
	2000	57,700,507.07	JT, /00, JUT.0T	57,700,507.04	0.00
Adjustment to Fund Balances	2891			0.00	0.00

					Variance with
	Account	Budgeted		Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES	2100			0.00	0.00
Federal Direct Federal Through State	3100 3200			0.00	0.00 0.00
State Sources	3200			0.00	0.00
Local Sources:	5500			0.00	0.00
Property Taxes Levied for Operational Purposes	3411			0.00	0.00
Property Taxes Levied for Debt Service	3412			0.00	0.00
Property Taxes Levied for Capital Projects	3413			0.00	0.00
Local Sales Taxes	3418			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues EXPENDITURES		0.00	0.00	0.00	0.00
EXPENDITURES Current:					
Instruction	5000			0.00	0.00
Pupil Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction Related Technology	6500			0.00	0.00
School Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Pupil Transportation	7800 7900			0.00	0.00 0.00
Operation of Plant 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)	,100			0.00	0.00
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues, Fees and Issuance Costs	730			0.00	0.00
Miscellaneous Expenditures	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Refunding Bonds Issued	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Certificates of Participation Issued	3750			0.00	0.00
Premium on Certificates of Participation	3793			0.00	0.00
Discount on Certificates of Participation	893			0.00	0.00
Loans Incurred	3720			0.00	0.00
Proceeds from the Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract Special Facilities Construction Advances	3760 3770			0.00	0.00 0.00
Payments to Refunded Bond 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	Ì				
				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2008	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2009	2700	0.00	0.00	0.00	0.00

Exhibit E-2a Page 21

DISTRICT SCHOOL BOARD OF OSCEOLA 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, 2009

					Variance with
	Account	Budgeted Amo		Actual	Final Budget -
REVENUES	Number	Original	Final	Amounts	Positive (Negative)
Federal Direct	3100		6,980,119.66	3,213,991.09	(3,766,128.57)
Federal Through State	3200	32,628,719.69	36,892,476.76	28,432,631.60	(8,459,845.16)
State Sources	3300		2 0,02 -, 17 017 0	0.00	0.00
Local Sources:					
Property Taxes Levied for Operational Purposes	3411			0.00	0.00
Property Taxes Levied for Debt Service	3412			0.00	0.00
Property Taxes Levied for Capital Projects	3413			0.00	0.00
Local Sales Taxes	3418			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue	2400	0.00	0.00	0.00	0.00
Total Local Sources Total Revenues	3400	0.00 32,628,719.69	0.00 43,872,596.42	31,646,622.69	(12,225,973.73)
EXPENDITURES		32,028,719.09	45,672,590.42	51,040,022.09	(12,223,973.73)
Current:					
Instruction	5000	15,382,897.36	19,104,567.25	16,322,621.83	2,781,945.42
Pupil Personnel Services	6100	2,338,375.40	3,305,183.45	2,320,109.21	985,074.24
Instructional Media Services	6200	86,650.44	103,407.11	47,669.88	55,737.23
Instruction and Curriculum Development Services	6300	9,074,452.92	10,666,530.26	7,102,502.52	3,564,027.74
Instructional Staff Training Services	6400	1,388,655.08	3,525,642.21	2,069,852.99	1,455,789.22
Instruction Related Technology	6500	194,542.16	107,452.48	74,579.12	32,873.36
School Board	7100			0.00	0.00
General Administration	7200	2,043,347.88	2,217,699.42	1,340,584.96	877,114.46
School Administration	7300	168.10	55,354.35	55,354.35	0.00
Facilities Acquisition and Construction	7410	296,279.00	296,279.00	0.00	296,279.00
Fiscal Services	7500			0.00	0.00
Food Services	7600	365.84	365.84	365.84	0.00
Central Services	7700	263,901.79	1,418,570.99	227,074.85	1,191,496.14
Pupil Transportation	7800	342,349.85	656,316.89	573,549.66	82,767.23
Operation of Plant	7900	2,807.31	10,407.31	2,430.38	7,976.93
Maintenance of Plant	8100	1,427.75	1,427.75	0.00	1,427.75
Administrative Technology Services	8200	49,038.00	70,942.13	0.00	70,942.13
Community Services	9100	11,433.00	408,769.63	393,732.68	15,036.95
Debt Service: (Function 9200)	710	00 700 (7	(1.(7)	0.00	() (7
Retirement of Principal	710 720	90,788.67	64.67	0.00	64.67
Interest Dues, Fees and Issuance Costs	720			0.00	0.00
Miscellaneous Expenditures	790			0.00	0.00
Capital Outlay:	///			0.00	0.00
Facilities Acquisition and Construction	7420	403,378.89	723,762.64	325,358.42	398,404.22
Other Capital Outlay	9300	657,860.25	1,199,853.04	790,836.00	409.017.04
Total Expenditures	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	32,628,719.69	43,872,596.42	31,646,622.69	12,225,973.73
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Refunding Bonds Issued	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Certificates of Participation Issued	3750			0.00	0.00
Premium on Certificates of Participation	3793			0.00	0.00
Discount on Certificates of Participation	893			0.00	0.00
Loans Incurred	3720			0.00	0.00
Proceeds from the 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
Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299)	3770 760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)	2700	0.00	0.00	0.00	0.00
SPECIAL ITEMS	+ +	0.00	0.00	0.00	0.00
DI LOURE ITENIO				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
0	2800	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2008	2800	0.00	0.00 1		
Fund Balances, July 1, 2008 Adjustment to Fund Balances	2800	0.00	0.00	0.00	0.00

	Account Budgeted Amounts				Variance with	
	Account Number	Original Budgeted	f Amounts Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	i (unio ei	onginar	1	Thiodilas	r ostario (r ogalito)	
Federal Direct	3100			0.00	0.00	
Federal Through State	3200		6,152,798.00	604,506.77	(5,548,291.23)	
State Sources Local Sources:	3300			0.00	0.00	
Property Taxes Levied for Operational Purposes	3411			0.00	0.00	
Property Taxes Levied for Debt Service	3412			0.00	0.00	
Property Taxes Levied for Capital Projects	3413			0.00	0.00	
Local Sales Taxes	3418			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	5400	0.00	6,152,798.00	604,506.77	(5,548,291.23)	
EXPENDITURES		0.00	0,132,798.00	004,500.77	(5,546,291.25)	
Current:						
Instruction	5000		5,282,703.00	569,124.01	4,713,578.99	
Pupil Personnel Services	6100		40,582.00	27,512.76	13,069.24	
Instructional Media Services	6200			0.00	0.00	
Instruction and Curriculum Development Services	6300		255 200 00	0.00	0.00	
Instructional Staff Training Services Instruction Related Technology	6400 6500		355,200.00	0.00	355,200.00 0.00	
School Board	7100			0.00	0.00	
General Administration	7200		239,957.00	0.00	239,957.00	
School Administration	7300		255,557.00	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	
Pupil Transportation	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, Fees and Issuance Costs	730			0.00	0.00	
Miscellaneous Expenditures	790			0.00	0.00	
Capital Outlay: Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300		234,356.00	7,870.00	226,486.00	
Total Expenditures		0.00	6,152,798.00	604,506.77	5,548,291.23	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)						
Long-Term Bonds Issued	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Refunding Bonds Issued Premium on Refunding Bonds	3715 3792		<u> </u>	0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Certificates of Participation Issued	3750			0.00	0.00	
Premium on Certificates of Participation	3793			0.00	0.00	
Discount on Certificates of Participation	893			0.00	0.00	
Loans Incurred	3720			0.00	0.00	
Proceeds from the Sale of Capital Assets	3730			0.00	0.00	
Loss Recoveries	3740			0.00	0.00	
Proceeds of Forward Supply Contract Special Facilities Construction Advances	3760 3770		├	0.00	0.00	
Payments to Refunded Bond 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						
	\downarrow			0.00	0.00	
EXTRAORDINARY ITEMS				0.00	0.00	
Not Change in Fund Balances	+ +	0.00	0.00	0.00	0.00	
Net Change in Fund Balances Fund Balances, July 1, 2008	2800	0.00	0.00 0.00	0.00	0.00	
Adjustment to Fund Balances	2800	0.00	0.00	0.00	0.00	
	2891					

					Variance with
	Account	Ŭ	Amounts	Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES Federal Direct	3100			0.00	0.00
Federal Through State	3100			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:	5500			0.00	0.00
Property Taxes Levied for Operational Purposes	3411			0.00	0.00
Property Taxes Levied for Debt Service	3412			0.00	0.00
Property Taxes Levied for Capital Projects	3413			0.00	0.00
Local Sales Taxes	3418			0.00	0.00
Charges for Service - Food Service	345X			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	5400	0.00	0.00	0.00	0.00
EXPENDITURES		0.00	0.00	0.00	0.00
Current:					
Instruction	5000			0.00	0.00
Pupil Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction Related Technology School Board	6500 7100			0.00	0.00
School Board General Administration	7100			0.00	0.00
School Administration	7200			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
Pupil Transportation	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200) Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues, Fees and Issuance Costs	730			0.00	0.00
Miscellaneous Expenditures	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	_	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) Long-Term Bonds Issued	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Refunding Bonds Issued	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Certificates of Participation Issued	3750			0.00	0.00
Premium on Certificates of Participation	3793			0.00	0.00
Discount on Certificates of Participation	893			0.00	0.00
Loans Incurred	3720			0.00	0.00
Proceeds from the Sale of Capital Assets Loss Recoveries	3730 3740			0.00	0.00
Proceeds of Forward Supply Contract	3740			0.00	0.00
Special Facilities Construction Advances	3700			0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In				0.00	0.00
T C O I	3600			0.00	0.00
Transfers Out	3600 9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS		0.00	0.00		
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS				0.00 0.00 0.00	0.00 0.00 0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	9700	0.00	0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS				0.00 0.00 0.00	0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS June 30, 2009

Account Number Service 410 Special Revenue 900 Special Revenue Funds ASSETS 1110 1.376.553.80 758.605.80 2.135.1 Investments 1160 0.00 0.00 1.25 Taces Receivable, Net 1130 11.444.24 126.91 11.5 Interest Receivable 1170 0.00 0.00 0.00 Deposits Receivable 1170 0.00 0.00 0.00 Deposits Receivable 1120 0.00 0.00 0.00 Deposits Receivable 1141 693.10 132.576.80 133.2 Interest Reveivable 1120 0.00 0.00 52.82 Due from Other Jands 1142 0.00 0.00 319.5 Due from Other Agencies 122.0 53.28.97 94.000 319.5 Inventory 1130 319.35.65 0.00 319.5 Pepaid Items 1210 22.340.857 89.309.51 31.23.2 Inventory 1130 10.000 0.00 0.00			Special Revenue Funds						
Number 410 490 Funds Cash and Cash Equivalents 1110 1,376,553.80 758,605.80 2,135,1 Investments 1110 0.00 0.00 0.00 Taxes Receivable, Net 1130 0.11,442,24 12.91 11,5 Dar from Reinsurer 1180 0.00 0.00 0.00 Dar from Reinsurer 1180 0.00 0.00 0.00 Dar from Reinsurer 1180 0.00 0.00 0.00 Dar from Reinsurer 1130 114,42 0.00 0.00 Dar from Reinsurer 1130 113,257,80 133,2 133,2 Internal Funds 1141 693,10 132,57,80 0.03 313,2 154 134,32 144 144 144 144 144 144 144 144 144 144 144 144 1454 1454 1454 1454 1454 1454 1454 1454 1454 1454 1454 1454 1454 1454 1454			Food		Total Nonmajor				
ASSET S 110 1.376.553.80 758.605.80 2.135.1 Investments 1160 0.00 0.00 2.135.1 Investments 1160 0.00 0.00 0.00 Taces Receivable. Net 1130 11.404.24 126.91 11.5 Interest Receivable 1170 0.00 0.00 0.00 Dar form Reinsurer 1180 0.00 0.00 0.00 Depoils Receivable 1121 0.00 0.00 0.00 Due form Other Funds: 1141 69.310 132.576.50 133.23 Internal Funds 1142 0.00 0.00 310.536.59 0.00 312.5 Due from Other Agencies 1220 0.528.897.74 0.00 312.23 11.411.11ES 31.33.23 11.411.11ES 31.357.545 31.31.23 11.411.11ES 31.32.32 11.411.11ES 31.32.32 11.411.11ES 31.32.32 11.411.11ES 31.32.32 11.411.11ES 31.32.32 12.421.085.67 891.309.51 31.32.32 LABULTITES AND		Account	Service	Special Revenue	Special Revenue				
Cash and Cash Equivalents 1100 1.376,553.80 758,605.80 2,135,1 Investments 1100 0.00 0.00 0.00 Taxes Receivable, Net 1130 11.401.24 12651 11.5,5 Interest Receivable 1170 0.00 0.00 0.00 Due from Rinsurer 1180 0.00 0.00 0.00 Due from Rinsurer 1180 0.00 0.00 0.00 Due from Other Agencies 1141 693.10 132.2576.50 133.2 Internst Funds 11230 0.00 0.00 32.2576.50 133.2 Internst Funds 11230 0.00 0.00 332.2 Internst Funds 1230 0.00 0.00 313.2,3 LABILITIES AND FUND BALANCES 2.241,085.67 891,309.51 3,132.3 LABILITIES AND FUND BALANCES 2.100 2.2356.54 2.69,114.9 4.24 Agencits and Payroll 2.120 2.241,085.67 891,309.51 3,132.3 LABILITIES AND FUND BALANCES 2.100<		Number	410	490	Funds				
Investments 1160 0.00 0.00 Accounts Receivable, Net 1120 0.00 0.00 Accounts Receivable 1170 0.00 0.00 Due from Reinsurer 1180 0.00 0.00 Dore from Reinsurer 1180 0.00 0.00 Dore from Dher Funds: 1121 0.00 0.00 Dore from Oher Funds: 1121 0.00 0.00 Dar from Oher Funds: 1122 0.00 0.00 Internal Funds 1141 0.310 132.276.50 133.2 Internal Funds 1150 319.536.50 0.00 319.5 Propoid letres 2.241(885.61 891.309.31 3.132.3 Internal Sexistics 2.241(885.64 891.309.31 3.132.3 Ital Assets 2.241(88.54 891.309.31 3.132.3 Ital Assets 2.241(88.54 891.309.31 3.132.3 Ital Assets 2.241(88.54 891.309.31 3.132.3 Ital Assets PayrolD Deductoris and Witholdings 2.170	ASSETS								
Taxes Receivable, Net 1120 0.00 0.00 Accounts Receivable, Net 1130 11.401.24 12.691 11.5 Interest Receivable 1170 0.00 0.00 0.00 Dar form Reinsurer 1180 0.00 0.00 0.00 Dar form Reinsurer 1180 0.00 0.00 0.00 Dar form Oher Pands: -<	Cash and Cash Equivalents	1110	1,376,553.80	758,605.80	2,135,159.60				
Accounts Recrivable, Net 1130 11.404.24 126.91 11.5 Interest Recrivable 1130 0.00 0.00 Due from Reinsurer 1180 0.00 0.00 Droyols Recrivable 1210 0.00 0.00 Due From Other Funds: 1141 693.10 132,576.80 133.2 Internal Funds 1142 0.00 0.00 319.5 Due from Other Agencies 1220 53.2877.94 0.00 319.5 Internal Funds 1230 0.00 0.00 319.5 Prepaid Items 1230 2.241085 67 891.309.51 3132.3 LABILITIES 2.2410.85 7 4.454.40 4.6 Salares, Benefits and Payroll Dactors and Witholdings 2110 22.355.57 4.454.40 4.6 Accounts Payable 2130 0.00 0.00 Constructor Constracts Payable 2130 0.00 0.00 Construction Contracts Payable 2130 0.00 0.00 0.00 Matured Interest Payable 2240 0.00					0.00				
Interest Receivable 1170 0.00 0.00 Due from Rinsurer 1180 0.00 0.00 Due from Rinker Funds: 1141 693.10 132,576.80 133,2 Internal Funds 1142 0.00 0.00 330,2 Due from Other Agencies 1220 522,877,54 0.00 330,2 Inventory 1150 310,556.59 0.00 330,0 Prepaid Items 1230 0.00 0.00 331,00,51 3,123,2 LABILITIES AND FUND BALANCES 2,241,085.67 891,300,51 3,123,2 3,123,2 LABILITIES AND FUND BALANCES 2,120 2,2356,54 26,011.69 49,2 Payroll Deductions and Withholdings 2,120 19,688.64 26,207,92 217,8 Constructor Contracts Payable 2,130 0.00 0.00 100 Constructor Contracts Payable 2,190 0.00 0.00 100 Matured Bonds Payable 2,190 0.00 0.00 128,55 128,55 128,55 128,55 12	Taxes Receivable, Net		0.00	0.00	0.00				
Due fom Reinsurer 1180 0.00 0.00 Deprosis Recivable 1210 0.00 0.00 Due Form Other Funds: 1141 693.10 132,576.80 133,2 Internal Funds 1142 0.00 0.00 339,5 Internal Funds 1142 0.00 0.00 532,877.94 0.00 532,877.94 0.00 532,87 Inventory 1150 310,556.59 0.00 310,55 3132,55 133,23 134,345,59 0.00 310,55 312,53 144,54,40 6,8 6,8 6,911,69 42,2 2,541,855,54 2,6911,69 42,2 2,17,8 5,132,3 1,454,40 6,8 6,445,40 6,8 6,00 0.00 0.00 0.00 10,91,688,64 2,6,207,92 217,8 14,345,40 6,8 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 0.00 0.	Accounts Receivable, Net	1130	11,404.24	126.91	11,531.15				
Deposits Receivable 1210 0.00 0.00 Due From Other Funds: 1141 693.10 132,576.80 1332,556.51	Interest Receivable	1170	0.00	0.00	0.00				
Due Form Other Funds: 1141 693,10 132,576,80 133,2 Internal Funds 1142 0.00 132,276,80 133,2 Internal Funds 1120 532,877,94 0.00 532,87 Internatory 1150 319,536,59 0.00 532,87 Irrenatory 1150 319,536,59 0.00 0.00 Total Asset 2241,085,67 891,309,51 3,132,33 IABILITIES 2241,085,67 26,911,69 49,2 Salaries, Benefits and Payroll Taxes Payable 2110 22,356,54 26,911,69 49,2 Salaries, Benefits and Payroll Taxes Payable 2130 0.00 0.00 0.00 Constructions and Withbolings 2130 0.00 0.00 0.00 Construction Contracts Payable 2160 0.00 0.00 0.00 Construction Contracts Payable 2160 0.00 0.00 0.00 Matured Bonds Payable 2240 0.00 0.00 0.00 Date friscal Agent 2240 0.00					0.00				
Budgetary Funds 1141 693.10 132,257.80 1332, Internal Funds 1142 0.00 0.00 Dae from Olter Agencies 1220 532,897.94 0.00 532,8 Inventory 1150 310,55.59 0.00 310,5 Prepaid Items 1230 0.00 0.00 0.00 Total Assets 2,241,085.67 891,399.51 3,132,3 LABILITIES AD FUND BALANCES 2 1.00 2,355.54 2,6911.69 49.2 Payroll Deductions and Withholdings 2110 2,355.54 2,6911.69 49.2 Jadgments Payable 2130 0.00 0.00 0.00 0.00 Construction Contracts Payable 2130 0.00 <t< td=""><td></td><td>1210</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>		1210	0.00	0.00	0.00				
Internal Funds 1142 0.00 0.00 Due from Other Agencies 1220 552.897.94 0.00 552.87 Inventory 1150 319.536.59 0.00 319.25 Prepaid Items 1230 0.00 0.00 319.25 Total Asset 2.241.085.67 891.309.51 3.132.3 LABILITIES 2.241.085.67 891.309.51 3.132.3 Marcis, Benefits and Payroll Taxes Payable 2.110 22.356.54 26.911.69 492.2 Payroll Deductions and Withholdings 2.120 14.232.87 4.454.40 8.6 Accounts Payable 2.130 0.00 0.00 Constructor Contracts Payable 2.130 0.00 0.00 Constructor Contracts Payable 2.130 0.00<	Due From Other Funds:								
Due form Other Agencies 1220 532,897.4 0.00 532,8 Inventory 1150 319,536.59 0.00 319,5 Prepaid liems 1230 0.00 0.00 319,5 Total Assets 2,241,085,67 891,309,51 3,132,3 LIABILITIES Salaries, Benefits and Payroll Taxes Payable 2110 22,356,54 26,911,69 49,22 Payroll Deductions and Withholdings 2170 4,235,87 4,454.40 8,6 Accounts Payable 2130 191,688,64 26,207.92 217,8 Judgments Payable 2140 0.00 0.00 0.00 Construction Contracts Payable 2180 0.00 0.00 0.00 Construction Contracts Payable 2180 0.00 0.00 0.00 200 210 0.00 0.00 2120 210 0.00 0.00 210 0.00 0.00 210 210 0.00 0.00 216 2240 0.00 0.00 216 216 0.00 0.00 <t< td=""><td></td><td></td><td></td><td></td><td>133,269.90</td></t<>					133,269.90				
Inventory 1150 319,536,59 0.00 319,5 Prepaid Items 1230 0.00 0.00 0.00 Total Assets 2,241,085,67 891,309,51 3,132,3 LABLITTES AND FUND BALANCES 2,241,085,67 891,309,51 3,132,3 Salaries, Benefits and Payroll Taxes Payable 2110 22,356,54 26,911,69 492,2 Payroll Deductions and Witholdings 2170 4,235,87 4,454,40 8,6 Accounts Payable 2130 0.00 0.00 200 Construction Contracts Payable 2130 0.00 0.00 0.00 Construction Contracts Payable 2180 0.00 0.00 0.00 Matured Bonds Payable 2190 0.00 0.00 0.00 0.00 Matured Bonds Reveals 2190 0.00 0.00 0.00 0.00 Due to Fiscal Agent 2240 438,8 0.00 0.00 0.00 Due to Fiscal Agent 2210 0.00 0.00 0.00 0.00 0.00 <					0.00				
Pregnai Items 1230 0.00 0.00 Total Assets 2,241,085.67 891,309,51 3,132,3 LABILITIES AND FUND BALANCES 2110 22,356.54 26,911.69 49,22 Payroll Deductions and Withholdings 2170 4,235.87 4,454.40 8,6 Accounts Payable 2130 0.00 0.00 2000 217,8 Judgments Payable 2130 0.00 0.00 0.00 0.00 Construction Contracts Payable-Retained Percentage 2150 0.00 0.00 0.00 Matured Interset Payable 2180 0.00 0.00 0.00 0.00 Sales Tax Payable 2260 438.58 0.00 4 250 0.00					532,897.94				
Total seets 2,241,085 67 891,309.51 3,132,3 LABILITIES 2 2,356,54 26,911.69 49,2 Salaries, Benefits and Payroll Taxes Payable 2110 22,356,54 26,911.69 49,2 Payroll Deductions and Withholdings 2170 4,235,87 4,454,40 8,6 Accounts Payable 2130 191,688,64 26,207,92 217,8 Judgments Payable 2130 0.00 0.00 0.00 Construction Contracts Payable 2140 0.00 0.00 0.00 Matured Bonds Payable 2180 0.00 0.00 0.00 0.00 Matured Interest Payable 2220 438,58 0.00					319,536.59				
LIABILITIES AND FUND BALANCES 2110 22.356.54 26.911.69 49.22 Payroll Deductions and Withholdings 2170 4.235.87 4.454.40 8.6 Accounts Payable 2130 191.688.64 26.07.92 217.8 Judgments Payable 2130 191.688.64 26.07.92 217.8 Construction Contracts Payable-Retained Percentage 2150 0.00 0.00 Construction Contracts Payable-Retained Percentage 2150 0.00 0.00 Matured Interest Payable 2140 0.00 0.00 0.00 Matured Interest Payable 2190 0.00 0.00 0.00 Due to Fiscal Agent 2240 0.00 0.00 0.00 Due to Other Agencies 2230 64.446.54 14.364.68 78.8 Due to Other Agencies 22162 0.00 0.00 0.00 Due to Other Agencies 2161 0.00 58.768.34 58.7 Due to Other Agencies 2162 0.00 0.00 0.00 Deferred Revenue 2161		1230			0.00				
LLABLTHES 210 22,356.54 26,911.69 49,22 Salaries, Benefits and Payroll Taxes Payable 2170 4,235.87 4,454.40 8.6 Accounts Payable 2120 191,688.64 26,207.92 217,8 Judgments Payable 2130 0.00 0.00 0.00 Construction Contracts Payable 2140 0.00 0.00 0.00 Construction Contracts Payable 2180 0.00 0.00 0.00 Matured Bonds Payable 2180 0.00 0.00 0.00 0.00 Matured Interest Payable 2240 0.00 <td>Total Assets</td> <td></td> <td>2,241,085.67</td> <td>891,309.51</td> <td>3,132,395.18</td>	Total Assets		2,241,085.67	891,309.51	3,132,395.18				
Salaries, Benefits and Payroll Taxes Payable 2110 22,356,54 26,911,69 49.22 Payroll Deductions and Withholdings 2170 4,235.87 4,454.40 8,6 Accounts Payable 2130 0.00 0.00 0.00 Construction Contracts Payable 2130 0.00 0.00 0.00 Construction Contracts Payable-Retained Percentage 2150 0.00 0.00 0.00 Matured Interest Payable 2190 0.00 0.00 0.00 0.00 Matured Interest Payable 2190 0.00 0.00 0.00 0.00 Sales Tax Payable 2240 0.00	LIABILITIES AND FUND BALANCES								
Payroll Deductions and Withholdings 2170 4.235.87 4.454.40 8.6 Accounts Payable 2120 191,688.64 26,207.92 217,8 Judgments Payable 2130 0.00 0.00 0.00 Construction Contracts Payable-Retained Percentage 2150 0.00 0.00 0.00 Matured Bonds Payable 2180 0.00 0.00 0.00 0.00 Matured Interest Payable 2190 0.00 0.00 0.00 0.00 Matured Interest Payable 2240 0.00 0.00 0.00 0.00 Sales Tax Payable 2220 0.00<	LIABILITIES								
Accounts Payable 2120 191,688.64 26,207.92 217,8 Jadgments Payable 2130 0.00 0.00 0.00 Construction Contracts Payable-Retained Percentage 2150 0.00 0.00 0.00 Matured Bonds Payable 2180 0.00 0.00 0.00 0.00 Matured Interest Payable 2190 0.00 0.00 0.00 0.00 Sales Tax Payable 2240 0.00 0.00 0.00 4 Accrued Interest Payable 2220 438.58 0.00 4 Accrued Interest Payable 2220 0.00 0.00 0.00 Due to Other Agencies 2230 64.446.54 14.364.68 78.8 Budgetary Funds 2161 0.00 0.00 0.00 Due to Other Funds: 2162 0.00 0.00 0.00 Unavailable Revenue 2410 66.356.28 32.400.00 98.7 Unavailable Revenue 2410 0.00 0.00 512.6 FUND BALLANCES <td>Salaries, Benefits and Payroll Taxes Payable</td> <td>2110</td> <td>22,356.54</td> <td>26,911.69</td> <td>49,268.23</td>	Salaries, Benefits and Payroll Taxes Payable	2110	22,356.54	26,911.69	49,268.23				
Indgments Payable 2130 0.00 0.00 Construction Contracts Payable 2140 0.00 0.00 Construction Contracts Payable-Retained Percentage 2150 0.00 0.00 Matured Bonds Payable 2180 0.00 0.00 Matured Interest Payable 2190 0.00 0.00 Matured Interest Payable 2240 0.00 0.00 Sales Tax Payable 2220 0.40 0.00 0.00 Accrued Interest Payable 2210 0.00 0.00 4 Accrued Interest Payable 2220 0.00 0.00 0.00 Due to Fiscal Agent 2220 0.00 0.00 0.00 Deto Other Agencics 2230 64.446.54 14.364.68 78.8 Due to Other Agencics 2161 0.00 58.768.34 58.7 Internal Funds 2162 0.00 0.00 Deferred Revenue: 2410 66.356.28 32.400.00 98.7 Unavailable Revenue 2410 0.60 0.00		2170			8,690.27				
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Accounts Payable	2120	191,688.64	26,207.92	217,896.56				
Construction Contracts Payable-Retained Percentage 2150 0.00 0.00 Matured Bonds Payable 2180 0.00 0.00 Matured Bonds Payable 2190 0.00 0.00 Due to Fiscal Agent 2240 0.00 0.00 Sales Tax Payable 2260 438.58 0.00 4 Accrued Interst Payable 2210 0.00 0.00 0 Deposits Payable 2220 0.00 0.00 0 0 Due to Other Agencies 2230 64,446.54 14,364.68 78,8 58,768.34 58,7 Budgetary Funds 2161 0.00 0.00 D D 0 0 0 98,7 Internal Funds 2162 0.00 0.00 D 98,7 1 </td <td>Judgments Payable</td> <td>2130</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Judgments Payable	2130	0.00	0.00	0.00				
Construction Contracts Payable-Retained Percentage 2150 0.00 0.00 Matured Bonds Payable 2180 0.00 0.00 Matured Bonds Payable 2190 0.00 0.00 Due to Fiscal Agent 2240 0.00 0.00 Sales Tax Payable 2210 0.00 0.00 Accrued Interst Payable 2210 0.00 0.00 Deposits Payable 2220 0.00 0.00 Due to Other Agencies 2230 64,446,54 14,364,68 78,8 Budgetary Funds 2161 0.00 58,768,34 58,7 Internal Funds 2162 0.00 0.00 98,7 Unavailable Revenue 2410 66,356,28 32,400,00 98,7 Unavailable Revenue 2410 0.00 0.00 701 Unavailable Revenue 2410 0.00 0.00 163,107.03 512,6 FUND BALANCES 2705 0.00 0.00 6,92 10,51.56 5.905,50 6,92 Inventory <td>Construction Contracts Payable</td> <td>2140</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Construction Contracts Payable	2140	0.00	0.00	0.00				
Matured Interest Payable 2190 0.00 0.00 Due to Fiscal Agent 2240 0.00 0.00 Sales Tax Payable 2260 438.58 0.00 4 Accrued Interest Payable 2210 0.00 0.00 4 Due to Other Agencies 2230 64,446.54 14,364.68 78,8 Due to Other Funds: 2161 0.00 58,768.34 58,7 Internal Funds 2162 0.00 0.00 0 0 Deferred Revenue: 2410 66,356.28 32,400.00 98,7 Unavailable Revenue 2410 66,356.28 32,400.00 98,7 Unavailable Revenue 2410 66,356.28 32,400.00 98,7 Unavailable Revenue 2410 0.00 0.00 0 0.00 State Required Carryover Programs 2705 0.00 0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0<		2150	0.00	0.00	0.00				
Matured Interest Payable 2190 0.00 0.00 Due to Fiscal Agent 2240 0.00 0.00 Sales Tax Payable 2260 438.58 0.00 4 Accrued Interest Payable 2210 0.00 0.00 0.00 De to Other Agencies 2230 64,446.54 14,364.68 78,8 Due to Other Funds: 2161 0.00 58,768.34 58,7 Internal Funds 2162 0.00 0.00 0.00 Deferred Revenue: 2410 66,356.28 32,400.00 98,7 Unavailable Revenue 2410 66,356.28 32,400.00 98,7 Unavailable Revenue 2410 60,356.28 32,400.00 98,7 Unavailable Revenue 2410 0.00 0.00 512,6 FUND BALANCES Reserved For: 2705 0.00 0.00 Endowments 2700 0.015,156 5,905,00 6,9 Inventory 2730 0.00 0.00 0.00 0.00			0.00	0.00	0.00				
Sales Tax Payable 2260 438.58 0.00 4 Accrued Interest Payable 2210 0.00 0.00 0.00 Deposits Payable 2220 0.00 0.00 0.00 Due to Other Agencies 2230 64,446.54 14,364.68 78,8 Budgetary Funds 2161 0.00 58,768.34 58,7 Internal Funds 2162 0.00 0.00 28,70 Unavailable Revenue: 2410 66,356.28 32,400.00 98,7 Unavailable Revenue 2410 0.00 0.00 7 Total Liabilities 349,522.45 163,107.03 512,6 FUND BALANCES Reserved For: 2705 0.00 0.00 State Required Carryover Programs 2710 0.00 0.00 0.00 Other Purposes 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00			0.00	0.00	0.00				
Accrued Interest Payable 2210 0.00 0.00 Deposits Payable 2220 0.00 0.00 Due to Other Agencies 2230 64,446.54 14,364.68 78,8 Due to Other Funds:	Due to Fiscal Agent	2240	0.00	0.00	0.00				
Deposits Payable 2220 0.00 0.00 Due to Other Agencies 2230 64,446.54 14,364.68 78,8 Due to Other Funds; 0 0 58,768.34 58,7 Internal Funds 2161 0.00 58,768.34 58,7 Internal Funds 2162 0.00 0.00 7 Uncarned Revenue: 2410 66,356.28 32,400.00 98,7 Unavailable Revenue 2410 66,356.28 32,400.00 98,7 Unavailable Revenue 2410 0.00 0.00 7 Total Liabilities 349,522.45 163,107.03 512,6 FUND BALANCES Reserved For: Endowments 2705 0.00 0.00 Inventory 2730 0.00 0.00 Other Purposes 2700 0.00 0.00 <td< td=""><td>Sales Tax Payable</td><td>2260</td><td>438.58</td><td>0.00</td><td>438.58</td></td<>	Sales Tax Payable	2260	438.58	0.00	438.58				
Due to Other Agencies 2230 $64,446,54$ $14,364,68$ $78,8$ Due to Other Funds:	Accrued Interest Payable	2210	0.00	0.00	0.00				
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Deposits Payable	2220	0.00	0.00	0.00				
Budgetary Funds 2161 0.00 58,768.34 58,7 Internal Funds 2162 0.00 0.00 0.00 Defered Revenue: 2410 66,356.28 32,400.00 98,7 Unavailable Revenue 2410 0.00 0.00 0.00 Total Liabilities 349,522.45 163,107.03 512,6 FUND BALANCES 2705 0.00 0.00 Reserved For: 2705 0.00 0.00 State Required Carryover Programs 2710 0.00 0.00 Encownents 2720 1,051.56 5,905.00 6,9 Inventory 2730 0.00 0.00 0.00 Unerserved: 0.00 0.00 0.00 0.00 Unreserved: 2760 0.00 0.00 0.00 Unreserved: 2760 0.00 0.00 0.00 Unreserved: 2760 0.00 0.00 0.00 Specify] 2760 0.00 0.00 0.00	Due to Other Agencies	2230	64,446.54	14,364.68	78,811.22				
Internal Funds 2162 0.00 0.00 Deferred Revenue: 2410 66,356.28 32,400.00 98,7 Unearned Revenue 2410 0.00 0.00 98,7 Unavailable Revenue 2410 0.00 0.00 98,7 Unavailable Revenue 2410 0.00 0.00 98,7 Total Liabilities 349,522.45 163,107.03 512,6 FUND BALANCES 2705 0.00 0.00 0.00 State Required Carryover Programs 2710 0.00 0.00 0.00 Encumbrances 2720 1,051.56 5,905.00 6,9 Inventory 2730 0.00 0.00 0.00 Unreserved: 0.00 0.00 0.00 0.00 0.00 Unreserved: 2760 0.00 0.00 0.00 0.00 0.00 Unreserved: 2760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Due to Other Funds:								
Deferred Revenue: 2410 66,356,28 32,400.00 98,7 Unavailable Revenue 2410 0.00 0.00 98,7 Unavailable Revenue 2410 0.00 0.00 98,7 Unavailable Revenue 2410 0.00 0.00 98,7 Total Liabilities 349,522.45 163,107.03 512,6 FUND BALANCES 8 8 8 Reserved For: 0.00 0.00 0.00 State Required Carryover Programs 2710 0.00 0.00 0.00 Encombrances 2720 1,051.56 5,905.00 6,9 Inventory 2730 0.00 0.00 0.00 Unreserved: 0.00 0.00 0.00 Unreserved: 0.00 0.00 0.00 0.00 Unreserved: 2760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Budgetary Funds	2161	0.00	58,768.34	58,768.34				
Unearned Revenue 2410 66,356,28 32,400.00 98,7 Unavailable Revenue 2410 0.00 0.00 0.00 Total Liabilities 349,522,45 163,107.03 512,6 FUND BALANCES Reserved For: - - Endowments 2705 0.00 0.00 State Required Carryover Programs 2710 0.00 0.00 Encumbrances 2720 1,051,56 5,905,00 6,9 Inventory 2730 0.00 0.00 0.00 Uneserved: - 0.00 0.00 0.00 Unreserved: - 0.00 0.00 0.00 Uneserved: - 0.00 0.00 0.00 Unesignated for, reported in: - - - - [Specify] 2760 0.00 0.00 - - Unesignated, reported in: - - - - - [Specify] 2760 0.00 0.00 -	Internal Funds	2162	0.00	0.00	0.00				
Unavailable Revenue 2410 0.00 0.00 Total Liabilities 349,522.45 163,107.03 512,6 FUND BALANCES Reserved For: 0 0.00 0.00 Endowments 2705 0.00 0.00 0.00 State Required Carryover Programs 2710 0.00 0.00 0.00 Encombrances 2720 1,051.56 5,905.00 6,9 Inventory 2730 0.00 0.00 0.00 Unreserved: 0.00 0.00 0.00 0.00 Unreserved: 2760 0.00 0.00 0.00 Ispecify] 2760 0.00 0.00 0.00 Ispecify] 2760 0.00 0.00 0.00 Inspecify] 2760 0.00 0.00 0.00 Special Revenue Funds 2760 0.00 0.00 0.00 Special Revenue Funds 2760 0.00 0.00 0.00 Debt Service Funds 2760 0.00 0.00 </td <td>Deferred Revenue:</td> <td></td> <td></td> <td></td> <td></td>	Deferred Revenue:								
Total Liabilities 349,522.45 163,107.03 512,6 FUND BALANCES Reserved For:	Unearned Revenue	2410	66,356.28	32,400.00	98,756.28				
FUND BALANCES 2705 0.00 0.00 Reserved For: 2705 0.00 0.00 State Required Carryover Programs 2710 0.00 0.00 Encumbrances 2720 1,051.56 5,905.00 6,9 Inventory 2730 0.00 0.00 0.00 Other Purposes 0.00 0.00 0.00 0.00 Unreserved: 0.00 0.00 0.00 0.00 Unreserved: 2760 0.00 0.00 0.00 Undesignated for, reported in: 2760 0.00 0.00 0.00 [Specify] 2760 0.00 0.00 0.00 0.00 Undesignated, reported in: 0.00	Unavailable Revenue	2410	0.00	0.00	0.00				
Reserved For: 2705 0.00 0.00 Endowments 2705 0.00 0.00 State Required Carryover Programs 2710 0.00 0.00 Encumbrances 2720 1,051.56 5,905.00 6,9 Inventory 2730 0.00 0.00 0.00 Other Purposes 0.00 0.00 0.00 0.00 Unreserved: 0.00 0.00 0.00 0.00 Designated for, reported in: 2760 0.00 0.00 0.00 [Specify] 2760 0.00	Total Liabilities		349,522.45	163,107.03	512,629.48				
Endowments 2705 0.00 0.00 State Required Carryover Programs 2710 0.00 0.00 Encumbrances 2720 1,051.56 5,905.00 6,9 Inventory 2730 0.00 0.00 0.00 Other Purposes 0.00 0.00 0.00 0.00 Unreserved: 0.00 0.00 0.00 0.00 [Specify] 2760 0.00 0.00 0.00 [Specify] 2760 0.00 0.00 0.00 0.00 0.00 Special Revenue Funds 2760 0.00	FUND BALANCES								
State Required Carryover Programs 2710 0.00 0.00 Encumbrances 2720 1,051.56 5,905.00 6,9 Inventory 2730 0.00 0.00 0.00 Other Purposes 0.00 0.00 0.00 0.00 Unreserved: 0.00 0.00 0.00 0.00 [Specify] 2760 0.00 0.00 0.00 Undesignated, reported in: 2760 0.00 0.00 0.00 General Fund 2760 0.00 0	Reserved For:								
Encumbrances 2720 1,051.56 5,905.00 6,9 Inventory 2730 0.00	Endowments	2705	0.00	0.00	0.00				
Inventory 2730 0.00 0.00 Other Purposes 0.00 0.00 0.00 Unreserved: 0.00 0.00 0.00 Designated for, reported in: 2760 0.00 0.00 [Specify] 2760 0.00 0.00 Undesignated, reported in: 2760 0.00 0.00 General Fund 2760 0.00 0.00 Special Revenue Funds 2760 1,890,511.66 722,297.48 2,612,8 Debt Service Funds 2760 0.00 0.00 0.00 Capital Projects Funds 2760 0.00 0.00 Permanent Funds 2760 0.00 0.00	State Required Carryover Programs	2710	0.00	0.00	0.00				
Inventory 2730 0.00 0.00 Other Purposes 0.00 0.00 0.00 Unreserved: 0.00 0.00 0.00 Designated for, reported in: 2760 0.00 0.00 [Specify] 2760 0.00 0.00 Undesignated, reported in: 2760 0.00 0.00 General Fund 2760 0.00 0.00 Special Revenue Funds 2760 1,890,511.66 722,297.48 2,612,8 Debt Service Funds 2760 0.00 0.00 0.00 Capital Projects Funds 2760 0.00 0.00 Permanent Funds 2760 0.00 0.00			1,051.56	5,905.00	6,956.56				
Other Purposes 0.00 0.00 Unreserved: 0 0 0.00 Designated for, reported in: 2760 0.00 0.00 [Specify] 2760 0.00 0.00 Undesignated, reported in: 0 0.00 0.00 Undesignated, reported in: 0 0.00 0.00 Special Revenue Funds 2760 1,890,511.66 722,297.48 2,612,8 Debt Service Funds 2760 0.00 0.00 0.00 Capital Projects Funds 2760 0.00 0.00 Permanent Funds 2760 0.00 0.00			· · · · ·		0.00				
Unreserved: 2760 0.00 0.00 [Specify] 2760 0.00 0.00 [Specify] 2760 0.00 0.00 Undesignated, reported in: 0.00 0.00 0.00 General Fund 2760 0.00 0.00 Special Revenue Funds 2760 1,890,511.66 722,297.48 2,612,8 Debt Service Funds 2760 0.00 0.00 0.00 Capital Projects Funds 2760 0.00 0.00 Permanent Funds 2760 0.00 0.00					0.00				
[Specify] 2760 0.00 0.00 [Specify] 2760 0.00 0.00 Undesignated, reported in: 0 0 0 General Fund 2760 0.00 0.00 Special Revenue Funds 2760 1,890,511.66 722,297.48 2,612,8 Debt Service Funds 2760 0.00 0.00 0 Capital Projects Funds 2760 0.00 0.00 0 Permanent Funds 2760 0.00 0.00 0 0									
[Specify] 2760 0.00 0.00 Undesignated, reported in:	Designated for, reported in:								
Undesignated, reported in: 0.00 General Fund 2760 0.00 0.00 Special Revenue Funds 2760 1,890,511.66 722,297.48 2,612,8 Debt Service Funds 2760 0.00 0.00 0.00 Capital Projects Funds 2760 0.00 0.00 Permanent Funds 2760 0.00 0.00	[Specify]	2760	0.00	0.00	0.00				
Undesignated, reported in: 0.00 General Fund 2760 0.00 0.00 Special Revenue Funds 2760 1,890,511.66 722,297.48 2,612,8 Debt Service Funds 2760 0.00 0.00 0.00 Capital Projects Funds 2760 0.00 0.00 Permanent Funds 2760 0.00 0.00					0.00				
General Fund 2760 0.00 0.00 Special Revenue Funds 2760 1,890,511.66 722,297.48 2,612,8 Debt Service Funds 2760 0.00 0.00 0.00 Capital Projects Funds 2760 0.00 0.00 Permanent Funds 2760 0.00 0.00									
Special Revenue Funds 2760 1,890,511.66 722,297.48 2,612,8 Debt Service Funds 2760 0.00 0.00 0.00 Capital Projects Funds 2760 0.00 0.00 0.00 Permanent Funds 2760 0.00 0.00 0.00		2760	0.00	0.00	0.00				
Debt Service Funds 2760 0.00 0.00 Capital Projects Funds 2760 0.00 0.00 Permanent Funds 2760 0.00 0.00					2,612,809.14				
Capital Projects Funds 2760 0.00 0.00 Permanent Funds 2760 0.00 0.00					0.00				
Permanent Funds 2760 0.00 0.00					0.00				
					0.00				
					2,619,765.70				
		2,00			3,132,395.18				

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

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

[Debt Service Funds			
		SBE/COBI	Other Debt	Total Nonmajor	
	Account	Bonds	Service	Debt Service	
	Number	210	290	Funds	
ASSETS					
Cash and Cash Equivalents	1110	0.00	1,009,366.59	1,009,366.59	
Investments	1160	362,579.84	17,200.45	379,780.29	
Taxes Receivable, Net	1120	0.00	0.00	0.00	
Accounts Receivable, Net	1130	0.00	485.06	485.06	
Interest Receivable	1170	0.00	0.00	0.00	
Due from Reinsurer	1180	0.00	0.00	0.00	
Deposits Receivable	1210	0.00	0.00	0.00	
Due From Other Funds:	1210	0.00	0.00	0.00	
Budgetary Funds	1141	0.00	0.00	0.00	
Internal Funds	1141	0.00	0.00	0.00	
Due from Other Agencies	1220	0.00	1,404,891.46	1,404,891.46	
Inventory	11220	0.00	0.00	0.00	
Prepaid Items	1230	0.00	0.00	0.00	
Total Assets	1230	362,579.84	2,431,943.56	2,794,523.40	
		302,379.84	2,431,943.30	2,794,525.40	
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	
Accounts Payable	2120	0.00	3,000.00	3,000.00	
Judgments Payable	2130	0.00	0.00	0.00	
Construction Contracts Payable	2140	0.00	0.00	0.00	
Construction Contracts Payable-Retained Percentage	2150	0.00	0.00	0.00	
Matured Bonds Payable	2180	0.00	0.00	0.00	
Matured Interest Payable	2190	0.00	0.00	0.00	
Due to Fiscal Agent	2240	0.00	0.00	0.00	
Sales Tax Payable	2260	0.00	0.00	0.00	
Accrued Interest Payable	2210	0.00	0.00	0.00	
Deposits Payable	2220	0.00	0.00	0.00	
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Other Funds:					
Budgetary Funds	2161	0.00	948,362.92	948,362.92	
Internal Funds	2162	0.00	0.00	0.00	
Deferred Revenue:					
Unearned Revenue	2410	0.00	0.00	0.00	
Unavailable Revenue	2410	0.00	0.00	0.00	
Total Liabilities		0.00	951,362.92	951,362.92	
FUND BALANCES					
Reserved For:					
Endowments	2705	0.00	0.00	0.00	
State Required Carryover Programs	2710	0.00	0.00	0.00	
Encumbrances	2720	0.00	0.00	0.00	
Inventory	2730	0.00	0.00	0.00	
Other Purposes	2,00	362,579.84	1,480,580.64	1,843,160.48	
Unreserved:		562,677.61	1,100,000.01	1,010,100.10	
Designated for, reported in:					
[Specify]	2760	0.00	0.00	0.00	
[Specify]	2760	0.00	0.00	0.00	
Undesignated, reported in:	2700	0.00	0.00	0.00	
General Fund	2760	0.00	0.00	0.00	
Special Revenue Funds	2760	0.00	0.00	0.00	
Debt Service Funds	2760	0.00	0.00	0.00	
	2760	0.00		0.00	
Capital Projects Funds		0.00	0.00		
Permanent Funds	2760		0.00	0.00	
Total Fund Balances	2700	362,579.84	1,480,580.64	1,843,160.48	
Total Liabilities and Fund Balances		362,579.84	2,431,943.56	2,794,523.40	

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

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

June 30, 2009		Capital Projects Funds				
	Account	Capital Outlay Bond Issues (COBI)	Public Education Capital Outlay (PECO)	Capital Outlay and Debt Service Funds (CO & DS)	Total Nonmajor Capital Project	
	Number	310	340	360	Funds	
ASSETS						
Cash and Cash Equivalents	1110	2,319,908.38	592,391.10	917,366.98	3,829,666.46	
Investments	1160	0.00	0.00	0.00	0.00	
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	
Accounts Receivable, Net	1130	360.96	6.30	95.94	463.20	
Interest Receivable	1170	0.00	0.00	0.00	0.00	
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	
Deposits Receivable	1210	0.00	0.00	0.00	0.00	
Due From Other Funds:						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	
Internal Funds	1142	0.00	0.00	0.00	0.00	
Due from Other Agencies	1220	0.00	20,673,211.00	0.00	20,673,211.00	
Inventory	1150 1230	0.00	0.00	0.00	0.00	
Prepaid Items Total Assets	1230	2,320,269.34	21,265,608.40	917.462.92	24,503,340.66	
LIABILITIES AND FUND BALANCES		2,520,209.54	21,205,008.40	917,402.92	24,505,540.00	
LIABILITIES AND FUND BALANCES						
	2110	0.00	0.00	0.00	0.00	
Salaries, Benefits and Payroll Taxes Payable Payroll Deductions and Withholdings	2110	0.00	0.00	0.00	0.00	
Accounts Payable	2170	4,554.73	62,949.45	3,923.25	71,427.43	
Judgments Payable	2120	4,334.73	02,949.45	0.00	0.00	
Construction Contracts Payable	2130	0.00	746,894.13	0.00	746,894.13	
Construction Contracts Payable-Retained Percentage	2140	0.00	0.00	0.00	0.00	
Matured Bonds Payable	2130	0.00	0.00	0.00	0.00	
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	
Deposits Payable	2220	0.00	0.00	0.00	0.00	
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	
Due to Other Funds:						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	
Internal Funds	2162	0.00	0.00	0.00	0.00	
Deferred Revenue:						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	
Total Liabilities		4,554.73	809,843.58	3,923.25	818,321.56	
FUND BALANCES						
Reserved For:						
Endowments	2705	0.00	0.00	0.00	0.00	
State Required Carryover Programs	2710	0.00	0.00	0.00	0.00	
Encumbrances	2720	24,083.99	10,795,285.27	143,027.73	10,962,396.99	
Inventory	2730	0.00	0.00	0.00	0.00	
Other Purposes		0.00	0.00	0.00	0.00	
Unreserved:						
Designated for, reported in:	2760	0.00	0.00	0.00	0.00	
[Specify] [Specify]	2760	2,280,371.26	9,659,762.17	582,595.94	12,522,729.37	
[Specity] Undesignated, reported in:	2760	2,280,371.26	9,039,702.17	382,393.94	12,522,729.37	
General Fund	2760	0.00	0.00	0.00	0.00	
Special Revenue Funds	2760	0.00	0.00	0.00	0.00	
Debt Service Funds	2760	0.00	0.00	0.00	0.00	
Capital Projects Funds	2760	11.259.36	717.38	187,916.00	199.892.74	
Permanent Funds	2760	0.00	0.00	0.00	199,892.74	
Total Fund Balances	2700	2,315,714.61	20,455,764.82	913,539.67	23,685,019.10	
Total Liabilities and Fund Balances	2700	2,320,269.34	21,265,608.40	917,462.92	24,503,340.66	
roun Engennes and I and Dalances		2,520,207.54	21,200,000.40	717,102.72	21,202,240.00	

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

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

		Total
		Nonmajor
	Account	Governmental
	Number	Funds
ASSETS		
Cash and Cash Equivalents	1110	6,974,192.65
Investments	1160	379,780.29
Taxes Receivable, Net	1120	0.00
Accounts Receivable, Net	1130	12,479.41
Interest Receivable	1170	0.00
Due from Reinsurer	1180	0.00
Deposits Receivable	1210	0.00
Due From Other Funds:		
Budgetary Funds	1141	133,269.90
Internal Funds	1142	0.00
Due from Other Agencies	1220	22,611,000.40
Inventory	1150	319,536.59
Prepaid Items	1230	0.00
Total Assets		30,430,259.24
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Salaries, Benefits and Payroll Taxes Payable	2110	49,268.23
Payroll Deductions and Withholdings	2170	8,690.27
Accounts Payable	2120	292,323.99
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	746,894.13
Construction Contracts Payable-Retained Percentage	2150	0.00
Matured Bonds Payable	2180	0.00
Matured Interest Payable	2190	0.00
Due to Fiscal Agent	2240	0.00
Sales Tax Payable	2260	438.58
Accrued Interest Payable	2210	0.00
Deposits Payable	2220	0.00
Due to Other Agencies	2230	78,811.22
Due to Other Funds:	2250	70,011.22
Budgetary Funds	2161	1,007,131.26
Internal Funds	2162	0.00
Deferred Revenue:	2102	0.00
Unearned Revenue	2410	98,756.28
Unavailable Revenue	2410	98,750.28
Total Liabilities	2410	2,282,313.96
FUND BALANCES		2,282,515.90
Reserved For:		
	2705	0.00
Endowments	2705 2710	0.00
State Required Carryover Programs		
Encumbrances	2720	10,969,353.55
Inventory	2730	0.00
Other Purposes		1,843,160.48
Unreserved:		
Designated for, reported in:		
[Specify]	2760	0.00
[Specify]	2760	12,522,729.37
Undesignated, reported in:		
General Fund	2760	0.00
Special Revenue Funds	2760	2,612,809.14
Debt Service Funds	2760	0.00
Capital Projects Funds	2760	199,892.74
Permanent Funds	2760	0.00
Total Fund Balances	2700	28,147,945.28
Total Liabilities and Fund Balances		30,430,259.24

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

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2009

	Special Revenue Funds				
		Food	Miscellaneous	Total Nonmajor	
	Account	Service	Special Revenue	Special Revenue	
	Number	410	490	Funds	
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	
Federal Through State and Local	3200	15,661,864.74	0.00	15,661,864.74	
State Sources	3300	328,685.00	0.00	328,685.00	
Local Sources:		· · · · · · · · · · · · · · · · · · ·		,	
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00	
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	
Local Sales Taxes	3418	0.00	0.00	0.00	
Charges for Service - Food Service	345X	6,905,070.28	0.00	6,905,070.28	
Impact Fees	3496	0.00	0.00	0,005,070.20	
Other Local Revenue	5470	20,880.79	3,258,066.52	3,278,947.31	
Total Local Sources	3400	6,925,951.07	3,258,066.52	10,184,017.59	
Total Revenues	5400	22,916,500.81	3,258,066.52	26,174,567.33	
EXPENDITURES		22,910,500.81	5,258,000.52	20,174,507.55	
Current:					
Instruction	5000	0.00	79.59	79.59	
Pupil Personnel Services	6100	0.00	0.00	0.00	
Instructional Media Services	6200	0.00	0.00	0.00	
Instruction and Curriculum Development Services	6300	0.00	234,896.86	234,896.86	
Instructional Staff Training Services	6400	0.00	0.00	0.00	
Instruction Related Technology	6500	0.00	0.00	0.00	
School Board	7100	0.00	0.00	0.00	
General Administration	7200	0.00	9,616.73	9,616.73	
School Administration	7300	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	
Fiscal Services	7500	0.00	0.00	0.00	
Food Services	7600	22,753,196.71	0.00	22,753,196.71	
Central Services	7700	0.00	0.00	0.00	
Pupil Transportation	7800	0.00	0.00	0.00	
Operation of Plant	7900	0.00	1,271.50	1,271.50	
Maintenance of Plant	8100	0.00	668.76	668.76	
Administrative Technology Services	8200	0.00	0.00	0.00	
Community Services	9100	0.00	3,032,975.04	3,032,975.04	
Debt Service: (Function 9200)			, , , , , , , , , , , , , , , , , , ,		
Retirement of Principal	710	0.00	0.00	0.00	
Interest	720	0.00	0.00	0.00	
Dues, Fees and Issuance Costs	730	0.00	0.00	0.00	
Miscellaneous Expenditures	790	0.00	0.00	0.00	
Capital Outlay:	170	0.00	0.00	0.00	
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	
Other Capital Outlay	9300	4,983.00	0.00	4,983.00	
Total Expenditures	7500	22,758,179.71	3,279,508.48	26,037,688.19	
Excess (Deficiency) of Revenues Over (Under) Expenditures		158,321.10	(21,441.96)	136,879.14	
OTHER FINANCING SOURCES (USES)		158,521.10	(21,441.90)	150,879.14	
Long-Term Bonds Issued	3710	0.00	0.00	0.00	
	3791	0.00	0.00	0.00	
Premium on Sale of Bonds	891	0.00	0.00	0.00	
Discount on Sale of Bonds	3715	0.00	0.00		
Refunding Bonds Issued				0.00	
Premium on Refunding Bonds	3792	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	
Certificates of Participation Issued	3750	0.00	0.00	0.00	
Premium on Certificates of Participation	3793	0.00	0.00	0.0	
Discount on Certificates of Participation	893	0.00	0.00	0.00	
Loans Incurred	3720	0.00	0.00	0.00	
Proceeds from the Sale of Capital Assets	3730	0.00	0.00	0.0	
Loss Recoveries	3740	0.00	0.00	0.0	
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.0	
Special Facilities Construction Advances	3770	0.00	0.00	0.0	
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.0	
Transfers In	3600	0.00	357,873.34	357,873.34	
Transfers Out	9700	0.00	(125,796.54)	(125,796.54	
Total Other Financing Sources (Uses)		0.00	232,076.80	232,076.80	
SPECIAL ITEMS		İ		· · · · · · · · · · · · · · · · · · ·	
		0.00	0.00	0.0	
EXTRAORDINARY ITEMS					
		0.00	0.00	0.0	
Net Change in Fund Balances		158,321.10	210,634.84	368,955.94	
Fund Balances, July 1, 2008	2800	1,733,242.12	517,567.64	2,250,809.70	
				, ,	
Adjustment to Fund Balances Fund Balances, June 30, 2009	2891 2700	0.00	0.00	0.00	
		1,891,563.22	728,202.48	2,619,765.70	

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

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2009

	Debt Service Funds			
		SBE/COBI	Other Debt	Total Nonmajor
	Account	Bonds	Servicve	Debt Service
	Number	210	290	Funds
REVENUES				
Federal Direct	3100	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	1,699,167.72	0.00	1,699,167.72
Local Sources:		0.00	0.00	0.00
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00
Local Sales Taxes	3418	0.00	9,143,243.77	9,143,243.77
Charges for Service - Food Service	345X	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00
Other Local Revenue		0.00	1,140,763.67	1,140,763.67
Total Local Sources	3400	0.00	10,284,007.44	10,284,007.44
Total Revenues		1,699,167.72	10,284,007.44	11,983,175.16
EXPENDITURES				
Current:				
Instruction	5000	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00
School Board	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Pupil Transportation	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service: (Function 9200)	5100	0.00	0.00	0.00
Retirement of Principal	710	1,015,000.00	12,627,567.26	13,642,567.26
Interest	720	719,103.75	13,906,612.83	14,625,716.58
Dues, Fees and Issuance Costs	730	1,309.73	62,565.27	63,875.00
Miscellaneous Expenditures	790	0.00	02,505.27	0.00
Capital Outlay:	790	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00
	9300	1,735,413.48	26,596,745.36	28,332,158.84
Total Expenditures			(16,312,737.92)	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(36,245.76)	(16,312,/3/.92)	(16,348,983.68)
OTHER FINANCING SOURCES (USES)				
Long-Term Bonds Issued	3710	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00
Refunding Bonds Issued	3715	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00
Certificates of Participation Issued	3750	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00
Discount on Certificates of Participation	893	0.00	0.00	0.00
Loans Incurred	3720	0.00	0.00	0.00
Proceeds from the Sale of Capital Assets	3730	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00
Special Facilities Construction Advances	3770	0.00	0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00
Transfers In	3600	0.00	18,217,779.49	18,217,779.49
Transfers Out	9700	0.00	(1,921,798.86)	(1,921,798.86)
Total Other Financing Sources (Uses)		0.00	16,295,980.63	16,295,980.63
SPECIAL ITEMS			, ,	,,
		0.00	0.00	0.00
EXTRAORDINARY ITEMS		5.00	0.00	5.00
			0.00	0.00
		0.00		
Not Change in Fund Belences		(36 245 76)		
Net Change in Fund Balances		(36,245.76)	(16,757.29)	(53,003.05)
Fund Balances, July 1, 2008	2800	(36,245.76) 398,825.60	(16,757.29) 1,497,337.93	(53,003.05) 1,896,163.53
	2800 2891 2700	(36,245.76)	(16,757.29)	(53,003.05)

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

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2009

For the Fiscal Year Ended June 30, 2009	1		Canital Proj	acts Funds	
		Capital Outlay	Capital Proj Public Education	Capital Outlay and	Total Nonmajor
		Bond Issues	Capital Outlay	Debt Service Funds	Capital
	Account	(COBI)	(PECO)	(CO & DS)	Project
	Number	310	340	360	Funds
REVENUES	rtumber	510	540	500	T und3
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	0.00	10,719,386.00	471,390.03	11,190,776.03
Local Sources:					,,,
Property Taxes Levied for Operational Purposes	3411	0.00	0.00	0.00	0.00
Property Taxes Levied for Debt Service	3412	0.00	0.00	0.00	0.00
Property Taxes Levied for Capital Projects	3413	0.00	0.00	0.00	0.00
Local Sales Taxes	3418	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.0
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue	5490	20,135.26	2,684.60	5,556.65	28,376.5
Total Local Sources	3400	20,135.20	2,684.60		28,376.5
Total Revenues	3400	20,135.26	10,722,070.60	5,556.65 476,946.68	11,219,152.54
		20,135.26	10,722,070.80	476,946.68	11,219,152.54
EXPENDITURES					
Current:					
Instruction	5000	0.00	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.0
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.0
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.0
Instruction Related Technology	6500	0.00	0.00	0.00	0.0
School Board	7100	0.00	0.00	0.00	0.0
General Administration	7200	0.00	0.00	0.00	0.0
School Administration	7300	0.00	0.00	0.00	0.0
Facilities Acquisition and Construction	7410	444,217.22	2,007,345.13	322,186.34	2,773,748.69
Fiscal Services	7500	0.00	0.00	0.00	0.0
Food Services	7600	0.00	0.00	0.00	0.0
Central Services	7700	0.00	0.00	0.00	0.0
Pupil Transportation	7800	0.00	0.00	0.00	0.0
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.0
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.0
			0.00		
Dues, Fees and Issuance Costs	730	0.00		953.51	953.5
Miscellaneous Expenditures	790	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	24,938.44	7,932,149.96	0.00	7,957,088.40
Other Capital Outlay	9300	0.00	140,577.39	0.00	140,577.39
Fotal Expenditures		469,155.66	10,080,072.48	323,139.85	10,872,367.99
Excess (Deficiency) of Revenues Over (Under) Expenditures		(449,020.40)	641,998.12	153,806.83	346,784.55
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710	0.00	0.00	0.00	0.0
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.0
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.0
Refunding Bonds Issued	3715	0.00	0.00	0.00	0.0
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.0
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.0
Certificates of Participation Issued	3750	0.00	0.00	0.00	0.0
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.0
Discount on Certificates of Participation	893	0.00	0.00	0.00	0.0
Loans Incurred	3720	0.00	0.00	0.00	0.0
Proceeds from the Sale of Capital Assets	3730	0.00	0.00	0.00	0.0
Loss Recoveries	3740	0.00	0.00	0.00	0.0
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.0
Special Facilities Construction Advances	3760	0.00	0.00	0.00	0.0
Payments to Refunded Bond Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.0
Iransfers In	3600	0.00	0.00	0.00	0.0
Transfers Out	9700	0.00	0.00	0.00	0.0
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.0
SPECIAL ITEMS					
		0.00	0.00	0.00	0.0
EXTRAORDINARY ITEMS					
		0.00	0.00	0.00	0.0
Net Change in Fund Balances		(449,020.40)	641,998.12	153,806.83	346,784.5
Fund Balances, July 1, 2008	2800	2,764,735.01	19,813,766.70	759,732.84	23,338,234.5
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.0
Fund Balances, June 30, 2009	2700	2,315,714.61	20,455,764.82	913,539.67	23,685,019.10

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2009

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		Total
	Account	Nonmajor Governmental
	Number	Funds
REVENUES	Number	T unds
Federal Direct	3100	0.00
Federal Through State and Local	3200	15,661,864.74
State Sources	3300	13,218,628.75
Local Sources:		
Property Taxes Levied for Operational Purposes	3411	0.00
Property Taxes Levied for Debt Service	3412	0.00
Property Taxes Levied for Capital Projects	3413	0.00
Local Sales Taxes	3418 345X	9,143,243.77 6,905,070.28
Charges for Service - Food Service Impact Fees	3496	0.00
Other Local Revenue	5490	4,448,087.49
Total Local Sources	3400	20,496,401.54
Total Revenues	0.00	49,376,895.03
EXPENDITURES		
Current:		
Instruction	5000	79.59
Pupil Personnel Services	6100	0.00
Instructional Media Services	6200	0.00
Instruction and Curriculum Development Services	6300	234,896.86
Instructional Staff Training Services	6400	0.00
Instruction Related Technology	6500	0.00
School Board	7100	0.00
General Administration	7200	9,616.73
School Administration	7300 7410	0.00 2,773,748.69
Facilities Acquisition and Construction Fiscal Services	7500	2,773,748.69
Food Services	7600	22,753,196.71
Central Services	7700	0.00
Pupil Transportation	7800	0.00
Operation of Plant	7900	1,271.50
Maintenance of Plant	8100	668.76
Administrative Technology Services	8200	0.00
Community Services	9100	3,032,975.04
Debt Service: (Function 9200)		
Retirement of Principal	710	13,642,567.26
Interest	720	14,625,716.58
Dues, Fees and Issuance Costs	730	64,828.51
Miscellaneous Expenditures	790	0.00
Capital Outlay:	7420	7.057.000.40
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	7,957,088.40 145,560.39
Total Expenditures	9300	65,242,215.02
Excess (Deficiency) of Revenues Over (Under) Expenditures	_	(15,865,319.99)
OTHER FINANCING SOURCES (USES)	_	(15,805,515.55)
Long-Term Bonds Issued	3710	0.00
Premium on Sale of Bonds	3791	0.00
Discount on Sale of Bonds	891	0.00
Refunding Bonds Issued	3715	0.00
Premium on Refunding Bonds	3792	0.00
Discount on Refunding Bonds	892	0.00
Certificates of Participation Issued	3750	0.00
Premium on Certificates of Participation	3793	0.00
Discount on Certificates of Participation	893	0.00
Loans Incurred	3720	0.00
Proceeds from the Sale of Capital Assets	3730	0.00
Loss Recoveries	3740 3760	0.00
Proceeds of Forward Supply Contract		0.00
Special Facilities Construction Advances Payments to Pafunded Pond Escroy Agent (Eurotion 0200)	3770 760	0.00
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	3600	18,575,652.83
Transfers In Transfers Out	9700	(2,047,595.40)
Total Other Financing Sources (Uses)	2700	16,528,057.43
SPECIAL ITEMS		10,520,057.45
		0.00
EXTRAORDINARY ITEMS		
		0.00
Net Change in Fund Balances		662,737.44
Fund Balances, July 1, 2008	2800	27,485,207.84
Adjustment to Fund Balances	2891	0.00
	2700	28,147,945.28

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUND FOOD SERVICE For the Fiscal Year Ended June 30, 2009

	Account	Budgeted Amo		Actual	Variance with Final Budget -
REVENUES	Number	Original	Final	Amounts	Positive (Negative)
Federal Direct	3100				0.00
Federal Through State and Local	3200	17,312,186.00	15,502,074.62	15,661,864.74	159,790.12
State Sources	3300	315,500.00	315,500.00	328,685.00	13,185.00
Local Sources:			ĺ.	, i i i i i i i i i i i i i i i i i i i	,
Property Taxes Levied for Operational Purposes	3411				0.00
Property Taxes Levied for Debt Service	3412				0.00
Property Taxes Levied for Capital Projects	3413				0.00
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X	7,189,200.00	7,639,432.06	6,905,070.28	(734,361.78)
Impact Fees	3496	210,000,00	7. 500.00	20.000 70	0.00
Other Local Revenue	2400	319,000.00	76,500.00	20,880.79	(55,619.21)
Total Local Sources Total Revenues	3400	7,508,200.00	7,715,932.06	6,925,951.07	(789,980.99)
EXPENDITURES		25,135,886.00	23,533,506.68	22,916,500.81	(617,005.87)
Current:					
Instruction	5000				0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction Related Technology	6500				0.00
School Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600	25,966,834.44	23,514,882.51	22,753,196.71	761,685.80
Central Services	7700				0.00
Pupil Transportation	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)	710				0.00
Retirement of Principal Interest	710 720				0.00
Dues, Fees and Issuance Costs	730				0.00
Miscellaneous Expenditures	790				0.00
Capital Outlay:	170				0.00
Facilities Acquisition and Construction	7420	25,050.00	50.00		50.00
Other Capital Outlay	9300	50,508.00	5,508.00	4,983.00	525.00
Total Expenditures		26,042,392.44	23,520,440.51	22,758,179.71	762,260.80
Excess (Deficiency) of Revenues Over (Under) Expenditures		(906,506.44)	13,066.17	158,321.10	145,254.93
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued	3750				0.00
Premium on Certificates of Participation	3793				0.00
Discount on Certificates of Participation	893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries Proceeds of Forward Supply Contract	3740				0.00
Special Facilities Construction Advances	3760 3770				0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00
Transfers In					0.00
Tunoto in	3600				0.00
Transfers Out	3600				
Transfers Out Total Other Financing Sources (Uses)	3600 9700	0.00	0.00	0.00	
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS					0.00 0.00 0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	9700	(906,506.44)	13,066.17	158,321.10	0.00 0.00 0.00 145,254.93
Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS					0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUND MISCELLANEOUS For the Fiscal Year Ended June 30, 2009

	Account Number	Budgeted A	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES		_			
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3200				0.00
Local Sources:	3300				0.00
Property Taxes Levied for Operational Purposes	3411				0.00
Property Taxes Levied for Debt Service	3412				0.00
Property Taxes Levied for Capital Projects	3413				0.00
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue Total Local Sources	2400	2,921,915.35	3,257,862.73	3,258,066.52	203.79 203.79
Total Revenues	3400	2,921,915.35 2,921,915.35	3,257,862.73 3,257,862.73	3,258,066.52 3,258,066.52	203.79
EXPENDITURES	-	2,921,913.33	5,257,802.75	5,258,000.52	203.79
Current:					
Instruction	5000	1,525.44	79.59	79.59	0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300	563,232.36	823,089.50	234,896.86	588,192.64
Instructional Staff Training Services	6400				0.00
Instruction Related Technology	6500				0.00
School Board	7100				0.00
General Administration	7200		9,616.73	9,616.73	0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410 7500				0.00
Fiscal Services Food Services	7500				0.00
Central Services	7700				0.00
Pupil Transportation	7800				0.00
Operation of Plant	7900		1,271.50	1,271.50	0.00
Maintenance of Plant	8100		668.76	668.76	0.00
Administrative Technology Services	8200				0.00
Community Services	9100	2,919,162.50	3,071,539.27	3,032,975.04	38,564.23
Debt Service: (Function 9200)					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues, Fees and Issuance Costs	730				0.00
Miscellaneous Expenditures	790				0.00
Capital Outlay:	7420				0.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	7,000.00			0.00
Total Expenditures	9300	3,490,920.30	3,906,265.35	3,279,508.48	626,756.87
Excess (Deficiency) of Revenues Over (Under) Expenditures		(569,004.95)	(648,402.62)	(21,441.96)	626,960.66
OTHER FINANCING SOURCES (USES)		(30),004.93)	(040,402.02)	(21,441.90)	020,700.00
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued	3750				0.00
Premium on Certificates of Participation	3793				0.00
Discount on Certificates of Participation	893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets Loss Recoveries	3730 3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Special Facilities Construction Advances	3770				0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00
Transfers In	3600	100,000.00	357,873.34	357,873.34	0.00
Transfers Out	9700	,	(125,796.54)	(125,796.54)	0.00
Total Other Financing Sources (Uses)		100,000.00	232,076.80	232,076.80	0.00
SPECIAL ITEMS					
					0.00
EXTRAORDINARY ITEMS					
					0.00
Net Change in Fund Balances		(469,004.95)	(416,325.82)	210,634.84	626,960.66
Fund Balances, July 1, 2008	2800	517,567.64	517,567.64	517,567.64	0.00
Adjustment to Fund Balances	2891	10 562 (0	101 241 02	700 000 49	0.00 626,960.66
Fund Balances, June 30, 2009	2700	48,562.69	101,241.82	728,202.48	020,900.66

					Variance with	
	Account	Budgeted Amo		Actual	Final Budget - Positive (Negative)	
REVENUES	Number	Original	Final	Amounts	Positive (Negative)	
Federal Direct	3100				0.00	
Federal Through State and Local	3200				0.00	
State Sources	3300	1,671,634.13	1,699,167.72	1,699,167.72	0.00	
Local Sources:						
Property Taxes Levied for Operational Purposes	3411				0.00	
Property Taxes Levied for Debt Service	3412				0.00	
Property Taxes Levied for Capital Projects Local Sales Taxes	3413 3418				0.00	
Charges for Service - Food Service	3418 345X				0.00	
Impact Fees	3496				0.00	
Other Local Revenue	5150				0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		1,671,634.13	1,699,167.72	1,699,167.72	0.00	
EXPENDITURES						
Current:						
Instruction	5000				0.00	
Pupil Personnel Services	6100				0.00	
Instructional Media Services	6200				0.00	
Instruction and Curriculum Development Services	6300 6400	 			0.00	
Instructional Staff Training Services Instruction Related Technology	6400				0.00	
School Board	7100	[0.00	
General Administration	7200				0.00	
School Administration	7300				0.00	
Facilities Acquisition and Construction	7410				0.00	
Fiscal Services	7500				0.00	
Food Services	7600				0.00	
Central Services	7700				0.00	
Pupil Transportation	7800				0.00	
Operation of Plant	7900				0.00	
Maintenance of Plant	8100				0.00	
Administrative Technology Services	8200				0.00	
Community Services Debt Service: (Function 9200)	9100				0.00	
Retirement of Principal	710	1,015,000.00	1,015,000.00	1,015,000.00	0.00	
Interest	720	719,103.75	719,103.75	719,103.75	0.00	
Dues, Fees and Issuance Costs	730	119,105.15	1,309.73	1,309.73	0.00	
Miscellaneous Expenditures	790		, i i i i i i i i i i i i i i i i i i i	, i i i i i i i i i i i i i i i i i i i	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420				0.00	
Other Capital Outlay	9300				0.00	
Total Expenditures		1,734,103.75	1,735,413.48	1,735,413.48	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(62,469.62)	(36,245.76)	(36,245.76)	0.00	
OTHER FINANCING SOURCES (USES)	2710				0.00	
Long-Term Bonds Issued Premium on Sale of Bonds	3710 3791				0.00	
Discount on Sale of Bonds	891				0.00	
Refunding Bonds Issued	3715				0.00	
Premium on Refunding Bonds	3792				0.00	
Discount on Refunding Bonds	892				0.00	
Certificates of Participation Issued	3750				0.00	
Premium on Certificates of Participation	3793				0.00	
Discount on Certificates of Participation	893				0.00	
Loans Incurred	3720				0.00	
Proceeds from the Sale of Capital Assets	3730				0.00	
Loss Recoveries	3740	 			0.00	
Proceeds of Forward Supply Contract	3760 3770	 			0.00	
Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00	
Transfers In	3600	 			0.00	
Transfers Out	9700				0.00	
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	
SPECIAL ITEMS					5.00	
					0.00	
EXTRAORDINARY ITEMS						
					0.00	
Net Change in Fund Balances		(62,469.62)	(36,245.76)	(36,245.76)	0.00	
Fund Balances, July 1, 2008	2800	398,825.60	398,825.60	398,825.60	0.00	
Adjustment to Fund Balances	2891				0.00	
Fund Balances, June 30, 2009	2700	336,355.98	362,579.84	362,579.84	0.00	

REVENUES 3100 Federal Direct 3100 Federal Through State and Local 3200 State Sources 3300 Local Sources: 3411 Property Taxes Levied for Operational Purposes 3411 Property Taxes Levied for Debt Service 3412 Property Taxes Levied for Capital Projects 3413 Local Sales Taxes 3418 10,728,828.00 10,282,664.25 9,143,243.77 (1) Charges for Service - Food Service 345X Impact Fees 3496		Account Number	Budgeted A Original	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Facher Thoog Stare and Local 300	REVENUES	INUITIDET	Oligiliai	Tillal	Amounts	Fositive (Negative)
Federal Through State and Local 220		3100				0.00
Incol Summers: 9411 Property Tass Leviel for Depth Service 3411 Property Tass Leviel for Depth Service 3412 Incol Subs Taxs 3418 Incol Subs Taxs 3401 Other Local Levone 3400 Total Local Subscres 11,352,066 Instruction 5400 Instruction 5400 Papel Trauson Subscresc 6400 Instructional Subscresc 6400 Instructional Subscresc 7000 Setted Annisation and Construction 7000 Setted Annisation and Construction 7000 Setted Annisation and Construction 7000 Contract Stresc 7000 Contract Stresc<						0.00
Local Source: 9411 Property Tass Leviel for Operational Purposes 3411 Property Tass Leviel for Debt Service 3412 Property Tass Leviel for Debt Service 3412 Land Salas Tass 3418 Long Loss Tass 3418 Land Salas Tass 3418 Change Universe - Food Service 3420 Other Local Revence 110,312,66 Tasl Lead Sources 3600 Tasl Lead Sources 5000 Tasl Lead Sources 5000 Tasl Lead Sources 5000 Tasl Lead Sources 600 Source Administration 7000 Tasl Lead Sources 7000						0.00
Property Taxes: Level for Capital Projects 3412						
Properfy Taxes Level for Capital Projects 9413	Property Taxes Levied for Operational Purposes	3411				0.00
Local Sole Taxes 1418 10/228/28/00 10/228/28/02 9/14/28/377 (f) Charge for Swives - Food Service 345X 10/228/28/02 1/14/28/377 (f) Impact Fess 3460 1,10/182/63 1.140/28/27 (f) Control Local Sources 3400 11/832/01/065 10/282/64/25 10/28/07/14 Total Local Sources 11/832/01/065 10/282/64/25 10/28/07/14 EXPENDITURES Corrent 11/832/01/065 10/282/64/25 10/28/07/14 EXPENDITURES Corrent 500 11/832/01/065 10/282/64/25 10/28/07/14 Instructional Sufficience 6/00 10/282/64/25 10/28/07/14 Instructional Sufficience 6/00 10/28/07/14 10/28/07/14 Instructional Sufficience 7/00 10/28/07/14 10/28/07/14 Instructional Sufficience 7/00 10/28/07/24 10/28/07/24 Contral Service 7/00 10/28/07/24 12/26/27/26/26 10/26/27/26/26 Contral Service 7/00 12/26/27/26/26 12/26/27/26/26/26	Property Taxes Levied for Debt Service	3412				0.00
Charge for Service. 145X		3413				0.00
Charge for Service 945X Impact Fees 3466 Other Local Revenue 1,101182.65 Total Local Sources 1400 Total Local Sources 11,832.010.65 Total Local Sources 11,832.010.65 Total Local Sources 11,832.010.65 Total Kernene 11,832.010.65 Carrotit Internation Internation 5000 Pupil Presonal Services 6100 Distructor Related Technology 6500 Instruction Sulf Crischum Development Services 6400 Instruction Related Technology 700 School Dord 7200 School Dord 7200 School Administration 7200 School Administration 7200 School Administration 7400 Feacilities Acquisation and Contruction 7410 Feacilities Acquisation and Contruction 7410 Contrastoria 7600 Contrastoria 7600 Contrastoria 7600 Contrastore 7600 Contr		3418	10,728,828.00	10,282,664.25	9,143,243.77	(1,139,420.48)
Impact Fess 3496 1,103,182.65 1,140,763.67 1 Teal Local Sources 3400 11,332,010.65 10,232,664.25 10,284,007.44 Teal Revence 11,332,010.65 10,282,664.25 10,284,007.44 10 EXPENDITURES 11,332,010.65 10,282,664.25 10,284,007.44 10 Corrott: Instructional Adual Services 6100 10 10 10 Instructional Adual Services 6100 10 <td< td=""><td></td><td></td><td>.,</td><td>., . ,</td><td>., .,</td><td>0.00</td></td<>			.,	., . ,	., .,	0.00
Other Local Revenue 1.10, 182.6 1.14, 765.67 1 Total Local Sources 3400 11, 832.010.65 10.282, 664.25 10.284,007.44 EVENDTURES 11, 832.010.65 10.282, 664.25 10.284,007.44 Current: Instruction 5000 11.832.010.65 10.282, 664.25 10.284,007.44 EVENDTURES 5000 11.832.010.65 10.282, 664.25 10.284,007.44 Instructional Media Services 6300 10.282, 664.25 10.284,007.44 Instructional Media Services 6300 10.282, 664.25 10.282, 664.25 School Board 700 10.282, 664.25 10.282, 664.25 10.282, 664.25 School Administration 7100 10.282, 664.25 10.282, 664.25 10.282, 664.25 School Administration 7200 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.282, 664.25 10.28						0.00
Total Revenes 3400 11.832.010.65 10.232.664.25 10.284.007.44 EXPENDITURES 11.832.010.65 10.232.664.25 10.284.007.44 Current: 5000 10.232.664.25 10.284.007.44 Instructional Actin Currelum Development Services 6100 10.282.664.25 10.284.007.44 Instructional Actin Currelum Development Services 6100 10.282.664.25 10.282.664.25 Instructional Actin Training Services 6100 10.282.664.25 10.282.664.25 Instructional Actin Technology 6500 10.282.664.25 10.282.664.25 School Deard Feedites Acquised Technology 6500 10.282.664.25 10.282.664.25 School Administration 7100 10.282.664.25 10.282.664.25 10.282.664.25 School Administration 7100 10.282.266.26 10.282.266.26 10.282.266.26 School Administration 7000 10.282.266.26 10.282.266.27 10.282.266.27 Mainterance Orabidy Services 700 10.282.28.29 12.627.667.26 12.627.667.26 Commanidy Services 9100 12.5			1,103,182,65		1,140,763,67	1,140,763.67
Total Revenues 11,832,010.65 10,282,664.25 10,284,007.44 Curroti: Instruction 5000 Instruction Instruction Pupil Personnel Services 6100 Instruction Instruction Instruction and Curriculum Development Services 6300 Instruction Instruction Instruction and Curriculum Development Services 6400 Instruction Instruction School Board 7100 Instruction Instruction Instruction General Administration 7200 Instruction Instruction Instruction Fiead Services 7500 Instruction Instruction Instruction Control Services 7500 Instruction Instruction Instruction Maintenance of Plant 700 Instruction Instruction Instruction Administrative Technology Services 8100 Instruction Instruction Instruction Administrative Technology Services 720 14,045,687.94 13,00,008.84 13,006,612.83 Daces Fore and Issuance Costs 730 85,012.5 <td></td> <td>3400</td> <td></td> <td>10 282 664 25</td> <td></td> <td>1,343.19</td>		3400		10 282 664 25		1,343.19
EXPENDITURES Sound Sound Instruction 5000		5.00	· · ·			1,343.19
Carrent: 900 901 Pupil Personnal Services 6100		1 -	11,002,010.00	10,202,001.20	10,201,007.11	1,010117
Instructional Services 6100						
Pupil Presoned Services 6100		5000				0.00
Instructional Media Services 6200 Instructional Suff Training Services 6400 Instructional Suff Training Services 6400 School Doard 7100 General Administration 7200 School Administration 7200 School Administration 7200 Facilities Acquisition and Construction 7110 Fiscal Services 7600 Contral Services 7600 Contral Services 7600 Operation of Plant 7900 Mantenance of Plant 7900 Administrative Technology Services 8200 Commanity Service: 9100 Commanity Service: 9100 Derk Service: 710 Instruction addition and Construction 720 Administrative Technology Services 8200 Commanity Service: 9100 Derk Service: 9200 Commanity Service: 720 Retirement of Principal 710 The Service: 730.0 School 13: 00 dong: 720						0.00
Instruction and Curriculum Development Services 6300						0.00
Instructional Staff Training Services 6400						0.00
Instruction Related Technology 6500 School Bourd 7100 General Administration 7200 <	*					
School Board 7100						0.00
General Administration 7200 Image: Construction 7200 Schod Administration 7300 Image: Construction 7410 Facilities Acquisition and Construction 7410 Image: Construction 7410 Facilities Acquisition and Construction 7400 Image: Construction Facilities Acquisition and Construction Food Services 7600 Image: Construction Construction Facilities Acquisition and Construction Facilities Acquisition and Construction Operation of Plant 7000 Image: Construction Construction Facilities Acquisition and Construction Facilities Acquisition and Construction Facilities Acquisition and Construction Administrative Technology Services 9100 Image: Construction Construction Facilities Acquisition and Construction Facin Expenditures Consta Expenditure						0.00
School Administration 7300 Facilities Acquisition and Construction 7410 Fixed Services 7500 Food Services 7600 Central Services 7600 Operation of Plant 7800 Maintenance of Plant 8100 Administrative Technology Services 8200 Community Services 9100 Deb Service: (Function 9200) 12,512,288.29 Retirement of Principal 710 Interst 13,900,408.84 Dues, Fees and Issuance Costs 730 Adjust Construction 7420 Other Capital Outlay: 740 Facilities Acquisition and Construction 7420 Other Capital Outlay: 740 Facilities Acquisition and Construction 7420 Other Capital Outlay: 740 Facilities Acquisition and Construction 7420 Other Capital Outlay: 9300 Premium on Sele of Bonds 3791 Discourt on Sale of Bonds 3791 Discourt on Sale of Bonds 3792 OtHEE Aprine Bonds I						0.00
Facilities Acquisition and Construction 7410						0.00
Fiscal Services 7500 Food Services 7600 Central Services 7700 Papil Transportation 7800 Operation of Plant 7900 Maintenance of Plant 8100 Administrative Technology Services 8200 Community Services 9100 Debt Service: Function 9200) 12,627,567.26 Retirement of Principal 710 Interest 720 Ideata Services 9100 Dates, Fees and Issuance Costs 730 Associal Services 730 Therest 720 Ideata Services 730 Associal Segneditures 730 Capital Outlay:						0.00
Food Services 7600						0.00
Central Services 7700 Pupil Transportation 7800 Operation of Plant 7900 Maintenance of Plant 8100 Administrature Technology Services 8200 Community Services 9100 Deb Service: Function 9200) 12,627,567,26 Retirement of Principal 710 Interest 720 Masc Fees and Issume Costs 730 Service: Support Costs 730 Masc Elancous Expenditures 7420 Contrastities Acquisition and Construction 7420 Other Capital Outlay: 26,643,777.48 Excess (Deficiency) of Revenues Over (Under) Expenditures (14,811,766.83) Other Capital Outlay: 26,643,777.48 Excess (Deficiency) of Revenues Over (Under) Expenditures (14,811,766.83) Cong-Term Bonds Issued 3710 Premium on Sale of Bonds 3791 Discount on Sale of Bonds 3792 Discount on Certificates of Participation 3793 Discount on Certificates of Participation 3793 Discount on Certificates of Participation 3790						0.00
Pupil Transportation 7800 Operation of Plant 7900 Maintenance of Plant 8100 Administrative Technology Services 8200 Community Services 9100 Debt Service: (Function 9200) 70 12,512,288,29 12,627,567,26 12,627,567,26 Retirement of Principal 710 12,512,288,29 13,930,408,84 13,906,612,83 Dues, Fees and Issuance Costs 730 85,801,25 63,115,40 62,565,27 Miscellaneous Expenditures 790 Capital Outlay: 7420 Other Capital Outlay 9300 Other Capital Outlay 9300 Other Capital Outlay 9300 <						0.00
Operation of Plant 990 Maintenance of Plant 8100 Administrative Technology Services 8200 Community Services 9100 Debl Service: Function 9200) 12,512,288,29 Retirement of Principal 710 Interest 720 Interest 720 Other Service: Function 9200) 63,115,40 Retirement of Principal 710 Outes, Fees and Issuance Costs 730 Statulary: 720 Facilities Acquisition and Construction 7420 Other Capital Outlay: 790 Facilities Acquisition and Construction 7420 Other Capital Outlay: 9300 Total Expenditures 26,643,777.48 26,621,091.50 26,596,745.36 Excess (Deficiency of Revenues Over (Under) Expenditures (14,811,766.83) (16,338,427.25) (16,312,737.92) OTHER FINANCINC SOURCES (USES) Total Expenditures 24,643,777.48 26,621,091.50 26,596,745.36 Discount on Selie of Bonds 3791 Discount on Selie of Bonds 891 20 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>						0.00
Maintenance of Plant 8100 Administrative Technology Services 8200 Community Services 9100 Debt Service: (Function 9200) 1 Retirement of Principal 710 Interest 720 Interest 730 Miscellancous Expenditures 790 Capital Outlay: 730 Facilities Acquisition and Construction 7420 Other Capital Outlay: 790 Facilities Acquisition and Construction 7420 Other Capital Outlay: 790 Excess (Deficiency) of Revenues Over (Under) Expenditures 26,643,777.48 Capital Outlay: 9300 Cong-Term Bonds Issued 3710 Premium on Sale of Bonds 3710 Premium on Sale of Bonds 3711 Premium on Refunding Bonds 3722 Discount on Sale of Bonds 3730 Premium on Refunding Bonds 3730 Discount on Certificates of Participation 3730 Premium on Refunding Bonds 3732 Premium on Certifficates of Participation 3733						0.00
Administrative Technology Services 8200 Commanity Services 9100 Debt Service: (Function 9200) Retirement of Principal 710 12,512,288.29 12,627,567.26 12,027,567.26 Interest 720 14,045,687.94 13,930,048.84 13,906,612.83 Dues, Fees and Issuance Costs 730 85,801.25 63,115.40 62,565.27 Miscellancous Expenditures 790 Capital Outlay: 7420 Other Capital Outlay: 9300 26,643,777.48 26,621,091.50 26,596,745.36 Excess (Deficiency) of Revenues Over (Under) Expenditures (14,811,766.83) (16,312,737.92) OTHER FINANCING SOURCES (USES) 3110 Premium on Sale of Bonds 3791 Discount on Sale of Bonds 3792 <	Operation of Plant					0.00
Community Services 9100 Dett Service: (Function 9200) 12,512,288.29 12,627,567.26 12,627,567.26 Retirement of Principal 710 12,512,288.29 13,930,408.84 13,906,612,83 Dues, Fees and Issuance Costs 730 85,801.25 63,115.40 62,565.27 Miscellaneous Expenditures 790 62,565.27 Capital Outlay: 790 62,565.27 Pacillites Acquisition and Construction 7420 62,565.27 Other Capital Outlay: 790 Total Expenditures 26,643,777.48 26,621,091.50 26,596,745.36 Excess (Deficiency) of Revenues Over (Under) Expenditures (14,811,766.83) (16,312,737.92) OTHER FINANCING SOURCES (USES) 100 100 Long-Term Bonds Issued 3710 Premium on Sale of Bonds 3791 <	Maintenance of Plant	8100				0.00
Debt Service: (Function 9200) 710 12,512,288.29 12,627,567.26 12,627,567.26 Interest 720 14,045,687.94 13,930,408.84 13,900,612.83 Dues, Fees and Issuance Costs 730 85,801.25 63,115.40 62,565.27 Miscellaneous Expenditures 790 7420 7420 7420 7420 Other Capital Outlay: Facilities Acquisition and Construction 7420 <td< td=""><td>Administrative Technology Services</td><td>8200</td><td></td><td></td><td></td><td>0.00</td></td<>	Administrative Technology Services	8200				0.00
Retirement of Principal 710 12,512,288 29 12,627,567,26 12,627,567,26 Interest 720 14,045,687,94 13,390,088.4 13,906,612.83 Dues, Fees and Issuance Costs 730 85,801.25 63,115.40 62,265.27 Miscellaneous Expenditures 790 5 63,115.40 62,265.27 Capital Outlay: - - - - Facilities Acquisition and Construction 7420 - - - Other Capital Outlay: - <td< td=""><td>Community Services</td><td>9100</td><td></td><td></td><td></td><td>0.00</td></td<>	Community Services	9100				0.00
Interest 720 14,045,687.94 13,930,408.84 13,906,612.83 Dues, Fees and Issuance Costs 730 85,801.25 63,115.40 62,265.27 Miscellaneous Expenditures 790 63,115.40 62,265.27 Capital Outlay: 7420 63,015.40 62,265.27 Capital Outlay: 7420 63,015.40 62,265.27 Total Expenditures 26,643,777.48 26,621,091.50 26,596,745.36 Excess (Deficiency) of Revenues Over (Under) Expenditures (14,811,766.83) (16,338,427.25) (16,312,737.92) OTHER FINANCING SOURCES (USES) (14,811,766.83) (16,338,427.25) (16,312,737.92) Premium on Sale of Bonds 3791 Discount on Sale of Bonds 891 Premium on Selfunding Bonds 3792 Discount on Refunding Bonds 3793 Discount on Certificates of Participation 3730 <t< td=""><td>Debt Service: (Function 9200)</td><td></td><td></td><td></td><td></td><td></td></t<>	Debt Service: (Function 9200)					
Interest 720 14,045,687.94 13,930,408.84 13,906,612.83 Dues, Fees and Issuance Costs 730 85,801.25 63,115.40 62,265.27 Miscellaneous Expenditures 790 63,115.40 62,265.27 Capital Outlay: 7420 63,115.40 62,565.27 Other Capital Outlay 9300 26,643,777.48 26,621,091.50 26,596,745.36 Excess (Deficiency) of Revenues Over (Under) Expenditures (14,811,766.83) (16,312,737.92) OTHER FINANCING SOURCES (USES) (14,811,766.83) (16,312,737.92) Premium on Sale of Bonds 3791 Discount on Sale of Bonds 891 Premium on Setinding Bonds 3792	Retirement of Principal	710	12,512,288.29	12,627,567.26	12,627,567.26	0.00
Dues, Fees and Issuance Costs 730 85,801.25 63,115.40 62,565.27 Miscellaneous Expenditures 790 62,565.27 Graital Outlay: 7420 62,565.27 Other Capital Outlay: 7420 62,565,27 Total Expenditures 26,643,777.48 26,621,091.50 26,596,745.36 Excess (Deficiency) of Revenues Over (Under) Expenditures (14,811,766.83) (16,338,427.25) (16,312,737.92) OTHER FINANCING SOURCES (USES) Long-Term Bonds Issued 3710 Premium on Sale of Bonds 891	Interest	720		13,930,408.84	13,906,612.83	23,796.01
Capital Outlay: Facilities Acquisition and Construction 7420 Other Capital Outlay 9300 Total Expenditures 26,643,777.48 26,621,091.50 26,596,745.36 Excess (Deficiency) of Revenues Over (Under) Expenditures (14,811,766.83) (16,338,427.25) (16,312,737.92) OTHER FINANCING SOURCES (USES) (16,338,427.25) (16,312,737.92) (16,312,737.92) Orner Bonds Issued 3710 (16,338,427.25) (16,312,737.92) Discount on Sale of Bonds 3791 Premium on Refunding Bonds 891	Dues, Fees and Issuance Costs	730			62,565.27	550.13
Capital Outlay: 7420 Facilities Acquisition and Construction 7420 Other Capital Outlay 9300 Total Expenditures 26,643,777.48 26,621,091.50 26,596,745.36 Excess (Deficiency) of Revenues Over (Under) Expenditures (14,811,766.83) (16,338,427.25) (16,312,737.92) OTHER FINANCING SOURCES (USES) (16,338,427.25) (16,312,737.92) (16,312,737.92) Ormenium on Sale of Bonds 3791 (16,338,427.25) (16,312,737.92) Discount on Sale of Bonds 891 (16,338,427.25) (16,312,737.92) Premium on Sale of Bonds 3791 (16,338,427.25) (16,312,737.92) Discount on Refunding Bonds 891 (16,338,427.25) (16,312,737.92) Certificates of Participation Issued 3715 (16,312,737.92) (16,312,737.92) Discount on Refunding Bonds 892 (16,312,737.92) (16,312,737.92) (16,312,737.92) Ortificates of Participation Issued 3750 (16,312,737.92) (16,312,737.92) (16,312,737.92) (16,312,737.92) Discount on Certificates of Participation 893 (12,312,737.92)		790	í í í		,	0.00
Facilities Acquisition and Construction 7420 Image: Construction of the construction of t	Capital Outlay:					
Other Capital Outlay 9300 26,643,777.48 26,621,091.50 26,596,745.36 Excess (Deficiency) of Revenues Over (Under) Expenditures (14,811,766.83) (16,338,427.25) (16,312,737.92) OTHER FINANCING SOURCES (USES) (14,811,766.83) (16,338,427.25) (16,312,737.92) Degreen Bonds Issued 3710		7420				0.00
Total Expenditures 26,643,777.48 26,621,091.50 26,596,745.36 Excess (Deficiency) of Revenues Over (Under) Expenditures (14,811,766.83) (16,338,427.25) (16,312,737.92) OTHER FINANCING SOURCES (USES) (14,811,766.83) (16,338,427.25) (16,312,737.92) Long-Term Bonds Issued 3710 (16,312,737.92) (16,312,737.92) Premium on Sale of Bonds 891 (16,312,737.92) (16,312,737.92) Discount on Sale of Bonds 891 (16,312,737.92) (16,312,737.92) Premium on Sale of Bonds 891 (16,312,737.92) (16,312,737.92) Discount on Refunding Bonds 3770 (16,312,737.92) (16,312,737.92) Discount on Certificates of Participation 3750 (16,312,777.94) (16,312,777.94) Discount on Certificates of Participation 893 (16,312,777.94) (16,312,777.94)						0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures (14,811,766.83) (16,338,427.25) (16,312,737.92) OTHER FINANCING SOURCES (USES) 3710	1 9		26 643 777 48	26 621 091 50	26 596 745 36	24,346.14
OTHER FINANCING SOURCES (USES)3710Long-Term Bonds Issued3710Premium on Sale of Bonds3791Discount on Sale of Bonds891Refunding Bonds Issued3715Premium on Refunding Bonds3792Discount on Refunding Bonds892Certificates of Participation Issued3750Premium on Certificates of Participation3793Discount on Certificates of Participation893Loans Incurred3720Proceeds from the Sale of Capital Assets3730Loss Recoveries3740Proceeds from the Sale of Supply Contract3760Special Facilities Construction Advances3770Payments to Refinded Bond Escrow Agent (Function 9299)760Transfers In360018,279,762.46Transfers In360018,279,762.46Transfers In16,295,980.63SPECIAL ITEMS14,792,185.2916,319,776.64SPECIAL ITEMS14,792,185.2916,319,776.64						25,689.33
Long-Term Bonds Issued3710Premium on Sale of Bonds3791Discount on Sale of Bonds891Refunding Bonds3715Premium on Refunding Bonds3792Discount on Refunding Bonds3792Discount on Refunding Bonds892Certificates of Participation Issued3750Premium on Certificates of Participation3793Discount on Certificates of Participation893Loans Incurred3720Proceeds from the Sale of Capital Assets3730Loss Recoveries3740Proceeds of Forward Supply Contract3770Special Facilities Construction Advances3770Payments to Refunded Bond Escrow Agent (Function 9299)760Transfers In3600Transfers Out9700(3,487,577.17)(1,921,798.86)(1,921,798.86)(1,921,798.86)SPECIAL ITEMS14,792,185.29Intermed14,792,185.29SPECIAL ITEMS14,792,185.29Intermed14,792,185.29SPECIAL ITEMS14,792,185.29Intermed16,295,980.63			(14,011,700.05)	(10,550,427.25)	(10,512,757.52)	25,007.55
Premium on Sale of Bonds3791Discount on Sale of Bonds891Refunding Bonds Issued3715Premium on Refunding Bonds3792Discount on Refunding Bonds892Certificates of Participation Issued3750Premium on Certificates of Participation3793Discount on Certificates of Participation893Loans Incurred3720Proceeds for the Sale of Capital Assets3730Loss Recoveries3740Proceeds of Forward Supply Contract3760Special Facilities Construction Advances3770Payments to Refunded Bond Escrow Agent (Function 9299)760Transfers In360018,279,762.4618,241,575.0018,217,779.49Transfers In360014,792,185.2916,319,776.64SPECIAL ITEMS14,792,185.29Intermed14,792,185.29		3710				0.00
Discount on Sale of Bonds891Refunding Bonds Issued3715Premium on Refunding Bonds3792Discount on Refunding Bonds892Certificates of Participation Issued3750Premium on Certificates of Participation3793Discount on Certificates of Participation3793Discount on Certificates of Participation893Loans Incurred3720Proceeds from the Sale of Capital Assets3730Loss Recoveries3740Proceeds of Forward Supply Contract3760Special Facilities Construction Advances3770Payments to Refunded Bond Escrow Agent (Function 9299)760Transfers In3600Transfers In3600Transfers Out9700Gutta Construction Sources (Uses)14,792,185.29SPECIAL ITEMS16,319,776.64Special Texing16,319,776.64Texing Sources (Uses)14,792,185.29Special Time16,319,776.64Special Time16,319,776.64Special Time16,319,776.64Special Time16,319,776.64Special Time16,319,776.64Special Time16,319,776.64Special Time16,319,776.64Special Time16,319,776.64Special Time16,319,776.64Special Time16,295,980.63Special Time16,319,776.64Special Time16,295,980.63						0.00
Refunding Bonds Issued3715Image: construction of the second						
Premium on Refunding Bonds3792Discount on Refunding Bonds892Certificates of Participation Issued3750Premium on Certificates of Participation3793Discount on Certificates of Participation893Loans Incurred3720Proceeds from the Sale of Capital Assets3730Loss Recoveries3740Proceeds of Forward Supply Contract3760Special Facilities Construction Advances3770Participation Loans Incurred3760Proceeds of Forward Supply Contract3760Special Facilities Construction Advances3770Payments to Refunded Bond Escrow Agent (Function 9299)760Transfers In3600Transfers In3600Transfers Out9700Gata Marcing Sources (Uses)14,792,185.29SPECIAL ITEMS16,319,776.64SPECIAL ITEMS16,319,776.64						0.00
Discount on Refunding Bonds892Certificates of Participation Issued3750Premium on Certificates of Participation3793Discount on Certificates of Participation893Loans Incurred3720Proceeds from the Sale of Capital Assets3730Loss Recoveries3740Proceeds of Forward Supply Contract3760Special Facilities Construction Advances3770Payments to Refunded Bond Escrow Agent (Function 9299)760Transfers In3600Transfers In3600Transfers Out9700Gotta Cher Financing Sources (Uses)14,792,185.29SPECIAL ITEMS16,295,980.63						0.00
Certificates of Participation Issued3750Premium on Certificates of Participation3793Discount on Certificates of Participation893Loans Incurred3720Proceeds from the Sale of Capital Assets3730Loss Recoveries3740Proceeds of Forward Supply Contract3760Special Facilities Construction Advances3770Payments to Refunded Bond Escrow Agent (Function 9299)760Transfers In3600Transfers Out9700Total Other Financing Sources (Uses)14,792,185.29SPECIAL ITEMS16,295,980.63	6					0.00
Premium on Certificates of Participation3793Discount on Certificates of Participation893Loans Incurred3720Proceeds from the Sale of Capital Assets3730Loss Recoveries3740Proceeds of Forward Supply Contract3760Special Facilities Construction Advances3770Payments to Refunded Bond Escrow Agent (Function 9299)760Transfers In3600Transfers Out9700Total Other Financing Sources (Uses)14,792,185.29SPECIAL ITEMS16,319,776.64						0.00
Discount on Certificates of Participation 893 Loans Incurred 3720 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>						0.00
Loans Incurred 3720 Image: construction of the second sec	*					0.00
Proceeds from the Sale of Capital Assets 3730	*					0.00
Loss Recoveries 3740 Image: construction of the second se						0.00
Proceeds of Forward Supply Contract 3760	*					0.00
Special Facilities Construction Advances 3770	Loss Recoveries	3740				0.00
Payments to Refunded Bond Escrow Agent (Function 9299) 760 Image: Constraint of the second s						0.00
Transfers In 3600 18,279,762.46 18,241,575.50 18,217,779.49 Transfers Out 9700 (3,487,577.17) (1,921,798.86) (1,921,798.86) Total Other Financing Sources (Uses) 14,792,185.29 16,319,776.64 16,295,980.63						0.00
Transfers Out 9700 (3,487,577.17) (1,921,798.86) (1,921,798.86) Total Other Financing Sources (Uses) 14,792,185.29 16,319,776.64 16,295,980.63 SPECIAL ITEMS Image: Control of the state of th	Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00
Total Other Financing Sources (Uses) 14,792,185.29 16,319,776.64 16,295,980.63 SPECIAL ITEMS	Transfers In					(23,796.01)
Total Other Financing Sources (Uses) 14,792,185.29 16,319,776.64 16,295,980.63 SPECIAL ITEMS	Transfers Out	9700	(3,487,577.17)	(1,921,798.86)	(1,921,798.86)	0.00
SPECIAL ITEMS	Total Other Financing Sources (Uses)	İ				(23,796.01)
EXTRAORDINARY ITEMS						0.00
	EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances (19,581.54) (18,650.61) (16,757.29)	Nat Change in Fund Balances		(10 591 54)	(19 650 61)	(16 757 20)	1,893.32
	0	2800				
Fund Balances, July 1, 2008 2800 1,497,337.93 1,497,337.93 A linetwork to Fund Delences 2801 1 1			1,497,337.93	1,497,557.93	1,497,337.93	0.00
Adjustment to Fund Balances 2891 Fund Balances, June 30, 2009 2700 1,477,756.39 1,478,687.32 1,480,580.64	9		1 477 756 20	1 450 605 20	1 400 500 61	0.00 1,893.32

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUND CAPITAL OUTLAY BOND ISSUES For the Fiscal Year Ended June 30, 2009

	Account Number	Budgeted Original	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local State Sources	3200 3300				0.00
Local Sources:	3300				0.00
Property Taxes Levied for Operational Purposes	3411				0.00
Property Taxes Levied for Debt Service	3412				0.00
Property Taxes Levied for Capital Projects	3413				0.00
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue			20,135.26	20,135.26	0.00
Total Local Sources Total Revenues	3400	0.00	20,135.26	20,135.26	0.00
EXPENDITURES		0.00	20,135.26	20,135.26	0.00
Current:					
Instruction	5000				0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction Related Technology	6500				0.00
School Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	2,395,069.04	2,522,972.64	444,217.22	2,078,755.42
Fiscal Services	7500 7600				0.00
Food Services Central Services	7600				0.00
Pupil Transportation	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues, Fees and Issuance Costs	730				0.00
Miscellaneous Expenditures	790				0.00
Capital Outlay: Facilities Acquisition and Construction	7420	266 056 52	250 628 27	24 028 44	225 600 82
Other Capital Outlay	7420 9300	366,056.53	250,638.27	24,938.44	225,699.83
Total Expenditures	9500	2,761,125.57	2,773,610.91	469,155.66	2,304,455.25
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,761,125.57)	(2,753,475.65)	(449,020,40)	2,304,455.25
OTHER FINANCING SOURCES (USES)		())	())		,- · , · · · ·
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued Premium on Certificates of Participation	3750				0.00
Discount on Certificates of Participation	3793 893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3720				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Special Facilities Construction Advances	3770				0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					A A A
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Belances		() 761 105 57)	(7 757 175 (5)	(440.000.40)	0.00 2,304,455.25
Net Change in Fund Balances Fund Balances, July 1, 2008	2800	(2,761,125.57) 2,764,735.01	(2,753,475.65) 2,764,735.01	(449,020.40) 2,764,735.01	2,304,455.25
Adjustment to Fund Balances	2800	2,704,755.01	2,704,733.01	2,104,133.01	0.00
Fund Balances, June 30, 2009	2700	3,609.44	11,259.36	2,315,714.61	2,304,455.25

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUND PUBLIC EDUCATION CAPITAL OUTLAY For the Fiscal Year Ended June 30, 2009

	Account	Budgeted Ame Original	ounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES		÷ • · 8······			
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	10,719,386.00	10,719,386.00	10,719,386.00	0.00
Local Sources:	2411				0.00
Property Taxes Levied for Operational Purposes Property Taxes Levied for Debt Service	3411 3412				0.00
Property Taxes Levied for Capital Projects	3412				0.00
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue			2,684.60	2,684.60	0.00
Total Local Sources	3400	0.00	2,684.60	2,684.60	0.00
Total Revenues		10,719,386.00	10,722,070.60	10,722,070.60	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300				0.00
Instruction and Curriculum Development Services Instructional Staff Training Services	6300				0.00
Instruction Related Technology	6500				0.00
School Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	3,862,619.76	3,574,731.37	2,007,345.13	1,567,386.24
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Pupil Transportation	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200 9100				0.00
Community Services Debt Service: (Function 9200)	9100				0.00
Retirement of Principal	710				0.00
Interest	720				0.00
Dues, Fees and Issuance Costs	730				0.00
Miscellaneous Expenditures	790				0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	26,569,862.64	26,818,275.07	7,932,149.96	18,886,125.11
Other Capital Outlay	9300	83,573.70	142,113.48	140,577.39	1,536.09
Total Expenditures		30,516,056.10	30,535,119.92	10,080,072.48	20,455,047.44
Excess (Deficiency) of Revenues Over (Under) Expenditures		(19,796,670.10)	(19,813,049.32)	641,998.12	20,455,047.44
OTHER FINANCING SOURCES (USES)	2710				0.00
Long-Term Bonds Issued Premium on Sale of Bonds	3710 3791				0.00
Discount on Sale of Bonds	891				
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued	3750				0.00
Premium on Certificates of Participation	3793				0.00
Discount on Certificates of Participation	893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Special Facilities Construction Advances	3770				0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760				0.00
Transfers In Transfers Out	3600 9700				0.00
Total Other Financing Sources (Uses)	3700	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00
DI LOTAL ITENIO					0.00
EXTRAORDINARY ITEMS	+ +				0.00
					0.00
Net Change in Fund Balances		(19,796,670.10)	(19,813,049.32)	641,998.12	20,455,047.44
Fund Balances, July 1, 2008	2800	19,813,766.70	19,813,766.70	19,813,766.70	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2009	2700	17,096.60	717.38	20,455,764.82	20,455,047.44

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUND CAPITAL OUTLAY AND DEBT SERVICE For the Fiscal Year Ended June 30, 2009

	Account Number	Budgeted A Original	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES		0			
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	463,520.00	471,390.03	471,390.03	0.00
Local Sources:	2411				0.00
Property Taxes Levied for Operational Purposes Property Taxes Levied for Debt Service	3411 3412				0.00
Property Taxes Levied for Capital Projects	3412				0.00
Local Sales Taxes	3413				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue	5170		5,556.65	5,556.65	0.00
Total Local Sources	3400	0.00	5,556.65	5,556.65	0.00
Total Revenues	5.00	463,520.00	476,946.68	476,946.68	0.00
EXPENDITURES		,	,.		
Current:					
Instruction	5000				0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction Related Technology	6500				0.00
School Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	797,810.01	798,763.52	322,186.34	476,577.18
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Pupil Transportation	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues, Fees and Issuance Costs	730			953.51	(953.51)
Miscellaneous Expenditures	790				0.00
Capital Outlay:	7.100	250,000,00	250 000 00		250 000 00
Facilities Acquisition and Construction	7420	250,000.00	250,000.00		250,000.00
Other Capital Outlay	9300	1.047.910.01	1 0 49 7(2 52	222 120 95	0.00
Total Expenditures		1,047,810.01	1,048,763.52	323,139.85	725,623.67
Excess (Deficiency) of Revenues Over (Under) Expenditures		(584,290.01)	(571,816.84)	153,806.83	725,623.67
OTHER FINANCING SOURCES (USES)	2710				0.00
Long-Term Bonds Issued	3710 3791				0.00
Premium on Sale of Bonds					
Discount on Sale of Bonds Refunding Bonds Issued	891 3715				0.00
Premium on Refunding Bonds	3713				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued	3750				0.00
Premium on Certificates of Participation	3793				0.00
					0.00
Discount on Certificates of Participation	893				
Discount on Certificates of Participation Loans Incurred	893 3720		Î		()())
Loans Incurred	3720				0.00
Loans Incurred Proceeds from the Sale of Capital Assets	3720 3730				0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries	3720 3730 3740				
Loans Incurred Proceeds from the Sale of Capital Assets	3720 3730				0.00 0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract	3720 3730 3740 3760				0.00 0.00 0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances	3720 3730 3740 3760 3770				0.00 0.00 0.00 0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299)	3720 3730 3740 3760 3770 760				0.00 0.00 0.00 0.00 0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	3720 3730 3740 3760 3770 760 3600	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out	3720 3730 3740 3760 3770 760 3600	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3720 3730 3740 3760 3770 760 3600	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3720 3730 3740 3760 3770 760 3600	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3720 3730 3740 3760 3770 760 3600				0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	3720 3730 3740 3760 3770 760 3600 9700	(584,290.01)	(571,816.84)	153,806.83	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3720 3730 3740 3760 3770 760 3600				0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUND CAPITAL IMPROVEMENT SEC 1011.71(2) FS For the Fiscal Year Ended June 30, 2009

	Account Number	Budgeted A Original	mounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200 3300				0.00
State Sources Local Sources:	3300				0.00
Property Taxes Levied for Operational Purposes	3411				0.00
Property Taxes Levied for Debt Service	3412				0.00
Property Taxes Levied for Capital Projects	3413	44,944,119.00	46,618,331.84	45,590,957.61	(1,027,374.23)
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue		2,335,412.07		1,027,374.23	1,027,374.23
Total Local Sources	3400	47,279,531.07	46,618,331.84	46,618,331.84	0.00
Total Revenues EXPENDITURES		47,279,531.07	46,618,331.84	46,618,331.84	0.00
Current:					
Instruction	5000				0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction Related Technology	6500				0.00
School Board	7100				0.00
General Administration	7200				0.00
School Administration	7300	10 0 (0 101 00	10 5 (5 5 (2 20)	1 22 1 227 26	0.00
Facilities Acquisition and Construction Fiscal Services	7410 7500	12,360,121.99	10,567,562.39	4,294,227.96	6,273,334.43
Fiscal Services Food Services	7500				0.00 0.00
Central Services	7700				0.00
Pupil Transportation	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues, Fees and Issuance Costs	730				0.00
Miscellaneous Expenditures	790				0.00
Capital Outlay: Facilities Acquisition and Construction	7420	21,968,795.59	22,587,940.82	10,932,245.76	11,655,695.06
Other Capital Outlay	9300	5,963,050.62	5,850,760.53	5,039,988.30	810,772.23
Total Expenditures	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	40,291,968.20	39,006,263.74	20,266,462.02	18,739,801.72
Excess (Deficiency) of Revenues Over (Under) Expenditures		6,987,562.87	7,612,068.10	26,351,869.82	18,739,801.72
OTHER FINANCING SOURCES (USES)			.,. ,	.,	-,,
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Certificates of Participation Issued Premium on Certificates of Participation	3750				0.00
Discount on Certificates of Participation Discount on Certificates of Participation	3793 893				0.00 0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3720				0.00
Loss Recoveries					0.00
Proceeds of Forward Supply Contract	3740				0.00
	3740 3760				0.00
Special Facilities Construction Advances					0.00
Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299)	3760 3770 760				
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	3760 3770 760 3600				0.00 0.00 0.00
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out	3760 3770 760	(32,088,011.46)	(32,550,943.17)	(32,550,943.17)	0.00 0.00 0.00 0.00
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3760 3770 760 3600	(32,088,011.46) (32,088,011.46)	(32,550,943.17) (32,550,943.17)	(32,550,943.17) (32,550,943.17)	0.00 0.00 0.00
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out	3760 3770 760 3600				0.00 0.00 0.00 0.00 0.00
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3760 3770 760 3600				0.00 0.00 0.00 0.00
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3760 3770 760 3600				0.00 0.00 0.00 0.00 0.00 0.00
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3760 3770 760 3600	(32,088,011.46)	(32,550,943.17)	(32,550,943.17)	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	3760 3770 760 3600 9700	(32,088,011.46) (25,100,448.59)	(32,550,943.17) (24,938,875.07)	(32,550,943.17) (6,199,073.35)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 18,739,801.72
Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3760 3770 760 3600	(32,088,011.46)	(32,550,943.17)	(32,550,943.17)	0.00 0.00 0.00 0.00 0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUND OTHER CAPITAL PROJECTS For the Fiscal Year Ended June 30, 2009

	Account	Budgeted Am Original	ounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES	Ivanioer	Originar	1 mai	7 mounts	rostive (regative)
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	3,433,500.00	3,104,541.59	3,104,541.59	0.00
Local Sources:	2411				0.00
Property Taxes Levied for Operational Purposes Property Taxes Levied for Debt Service	3411 3412				0.00
Property Taxes Levied for Capital Projects	3412				0.00
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	18,500,000.00	9,380,987.65	9,380,987.65	0.00
Other Local Revenue		3,009,084.93	2,172,285.57	2,172,285.57	0.00
Total Local Sources	3400	21,509,084.93	11,553,273.22	11,553,273.22	0.00
Total Revenues		24,942,584.93	14,657,814.81	14,657,814.81	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services Instruction Related Technology	6400 6500				0.00
School Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	18,918,515.61	15,241,807.07	3,947,265.41	11,294,541.66
Fiscal Services	7500	10,910,010.01	10,211,007.07	3,517,200.11	0.00
Food Services	7600				0.00
Central Services	7700				0.00
Pupil Transportation	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Retirement of Principal	710				0.00
Interest Dues, Fees and Issuance Costs	720 730		45,884.80	45,884.80	0.00
Miscellaneous Expenditures	790		45,004.00	43,004.00	0.00
Capital Outlay:	///				0.00
Facilities Acquisition and Construction	7420	143,882,300.69	134,148,482.63	77,998,571.33	56,149,911.30
Other Capital Outlay	9300	5,144,459.99	4,750,472.86	2,918,706.94	1,831,765.92
Total Expenditures		167,945,276.29	154,186,647.36	84,910,428.48	69,276,218.88
Excess (Deficiency) of Revenues Over (Under) Expenditures		(143,002,691.36)	(139,528,832.55)	(70,252,613.67)	69,276,218.88
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds Certificates of Participation Issued	892 3750				0.00
Premium on Certificates of Participation	3750				0.00
Discount on Certificates of Participation	893				0.00
Loans Incurred	3720				0.00
Proceeds from the Sale of Capital Assets	3730				0.00
Loss Recoveries					0.00
	3740				
Proceeds of Forward Supply Contract	3740 3760				0.00
	3760 3770				0.00
Proceeds of Forward Supply Contract	3760				
Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	3760 3770 760 3600	3,487,577.17	1,916,286.45	1,916,286.45	0.00 0.00 0.00
Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out	3760 3770 760	(3,527,595.00)	(2,840,835.00)	(2,840,835.00)	0.00 0.00 0.00 0.00
Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3760 3770 760 3600		1 1		0.00 0.00 0.00
Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out	3760 3770 760 3600	(3,527,595.00)	(2,840,835.00)	(2,840,835.00)	0.00 0.00 0.00 0.00 0.00
Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3760 3770 760 3600	(3,527,595.00)	(2,840,835.00)	(2,840,835.00)	0.00 0.00 0.00 0.00
Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3760 3770 760 3600	(3,527,595.00)	(2,840,835.00)	(2,840,835.00)	0.00 0.00 0.00 0.00 0.00 0.00
Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3760 3770 760 3600	(3,527,595.00) (40,017.83)	(2,840,835.00) (924,548.55)	(2,840,835.00) (924,548.55)	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	3760 3770 760 3600 9700	(3,527,595.00) (40,017.83) (143,042,709.19)	(2,840,835.00) (924,548.55) (140,453,381.10)	(2,840,835.00) (924,548.55) (71,177,162.22)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 69,276,218.88
Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3760 3770 760 3600	(3,527,595.00) (40,017.83)	(2,840,835.00) (924,548.55)	(2,840,835.00) (924,548.55)	0.00 0.00 0.00 0.00 0.00 0.00 0.00

	Account Number	Budgeted Original	Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
Local Sources:					
Property Taxes Levied for Operational Purposes	3411				0.00
Property Taxes Levied for Debt Service	3412				0.00
Property Taxes Levied for Capital Projects	3413				0.00
Local Sales Taxes	3418				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Pupil Personnel Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction Related Technology	6500				0.00
School Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Pupil Transportation	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)	9100				0:00
Retirement of Principal	710				0.00
Interest	720				0.00
Dues, Fees and Issuance Costs	720				0.00
Miscellaneous Expenditures	790				0.00
Capital Outlay:	790				0.00
	7420				0.00
Facilities Acquisition and Construction	7420 9300				0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures	_	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	_	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Long-Term Bonds Issued	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Refunding Bonds Issued	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	3792 892				0.00 0.00
Discount on Refunding Bonds Certificates of Participation Issued	3792 892 3750				0.00 0.00 0.00
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation	3792 892 3750 3793				0.00 0.00 0.00 0.00
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation	3792 892 3750 3793 893				0.00 0.00 0.00 0.00 0.00
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred	3792 892 3750 3793 893 3720				0.00 0.00 0.00 0.00 0.00 0.00
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets	3792 892 3750 3793 893 3720 3730				0.00 0.00 0.00 0.00 0.00 0.00 0.00
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries	3792 892 3750 3793 893 3720 3730 3740				0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract	3792 892 3750 3793 893 3720 3730 3740 3760				0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances	3792 892 3750 3793 893 3720 3730 3740 3760 3770				0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract	3792 892 3750 3793 893 3720 3730 3740 3760 3770 760				0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600				0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299)	3792 892 3750 3793 893 3720 3730 3740 3760 3770 760				0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In	3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out	3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600				0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600 9700	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Discount on Refunding Bonds Certificates of Participation Issued Premium on Certificates of Participation Discount on Certificates of Participation Loans Incurred Proceeds from the Sale of Capital Assets Loss Recoveries Proceeds of Forward Supply Contract Special Facilities Construction Advances Payments to Refunded Bond Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3792 892 3750 3793 893 3720 3730 3740 3760 3770 760 3600				0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

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

NUME Nume Num Num </th <th></th> <th>Account Number</th> <th>Self Insurance 911</th> <th>Self Insurance 912</th> <th>Self Insurance 913</th> <th>Self Insurance 914</th> <th>Self Insurance 915</th> <th>Other 921</th> <th>Other 922</th> <th>Total Nonmajor Enterprise Funds</th>		Account Number	Self Insurance 911	Self Insurance 912	Self Insurance 913	Self Insurance 914	Self Insurance 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
Channel (Cal Signature) 110 0.0	ASSETS	Number	911	912	913	914	915	921	922	Enterprise Funds
Instrume 100 0.00 <	Current Assets:									
Accord Decode 100 0.0 0.0 0.0 0.0 0.0 0.0 0.0 Design Symbol 110 0.0										0.00
Incorrection 100 000 000 000 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>										0.00
Desch Rener Desch R										0.00
Decomp101101103 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>										0.00
Decision of an abshadesy 110 0.00 0.										0.00
December Agents 126 0.00										0.00
Description 102 0.00		1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tradicar Asser 0										0.00
Noncorrections Noncorecorrections Noncorrections Noc		1230								0.00
Resinct Cath Beachang I 0.00 <td></td> <td>_</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>		_	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Observergingen Redin Obligation Learning 1410 0.00 0.00 0.00 0.00 0.00 0.00 Light Access 113 0.00 0.0			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1410								0.00
Lad Lad <thlad< th=""> <thlad< th=""> <thlad< th=""></thlad<></thlad<></thlad<>		1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ladipuposes. Nadposable 115 400 000		1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Consistent Proges 196 0.00										0.00
	Construction in Progress			0.00	0.00	0.00	0.00	0.00	0.00	0.00
										0.00
Accountant Depression 133 0.00<										0.00
Internet, France, and Legender 144 0.01 0.00 0.00 0.00 0.00 0.00 0.00 Maccumular Depresion 138 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>										0.00
										0.00
More Vehicle 130 0.00										0.00
										0.00
$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$										0.00
Accombined Depresentation 179 0.00 0										0.00
Accumulated Amontzaion 139 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Nencered Asets 0.00		1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets not a Cacum. Deyin 0 0.00										0.00
Total Noncered Assis 0.00<		1389								0.00
Inst. Asset Description Open Open <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>										0.00
LABLITIES Courrent Liabilities: No Description Constraints		_								0.00
Current Labilitie: -		-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Saturis Descrits and Winholings 2110 0.00 0.00 0.00 0.00 0.00 0.00 Accounts Physike 2120 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
Payol Deductions and Witholdings 2170 0.00		2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accurate Payable 2120 0.00			0.00				0.00			0.00
Indegents Psyable 210 0.00										0.00
Accurd Interst Payable 2210 0.0			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depoils Payable 220 0.00	Sales Tax Payable		0.00		0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds-Badgetary 2161 0.00 <										0.00
Date to Other Agencies 2210 0.0										0.00
Defined Revenie 2410 0.00										0.00
Estimated Linguid Claims 2271 0.00 0										0.00
Estimated Lability for Claims Adjustment Expense 2272 0.00 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>										0.00
Obligations Under Capital Leases 2315 0.00										0.00
Liability for Compensated Absences 2330 0.00										0.00
Other Post-employment Benefits Obligation 2360 0.00 </td <td></td> <td>2330</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>		2330								0.00
Total Current Liabilities 0.00										0.00
Noncurrent Liabilities: Liabilities Payable from Restricted Assets: Deposits Payable from Restricted Assets: 2220 0.00 0.00 0.00 0.00 0.00 0.00 Other Noncurrent Liabilities: Obligations Under Capital Leases 2315 0.00		2360								0.00
Liabilities Payable from Restricted Assets: 220 0.00<			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable 2220 0.00										
Other Noncurrent Liabilities: 2315 0.00		2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases 2315 0.00		2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences 2330 0.00		2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims 2350 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>										0.00
Other Post-employment Benefits Obligation 2360 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00				0.00
Total Noncurrent Liabilities 0.00 <	Other Post-employment Benefits Obligation	2360								0.00
NET ASSETS 2770 0.00	Total Noncurrent Liabilities									0.00
Invested in Capital Assets, Net of Related Debt 2770 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Restricted for 2780 0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for 2780 0.00		I T								
Unrestricted 2790 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Net Assets 0.00										0.00
Total Net Assets 0.00										0.00
		2790								0.00
Total Lishilities and Net Assets 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Total Net Assets Total Liabilities and Net Assets	+ +	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2009

	Account	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Other	Other	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/Amortization	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest Revenue	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expense	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		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
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS	,,,,,								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	+ +	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EATRACKER AND THEND		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Assets	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets - July 1, 2008	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Assets	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets - June 30, 2009	2890	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INCLASSELS - JULIE 30, 2009	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2009

	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Other	Other	Total Nonmajor
CASH FLOWS FROM OPERATING ACTIVITIES	911	912	913	914	915	921	922	Enterprise Funds
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED								
FINANCING ACTIVITIES Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided								
(used) by operating activities:								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash								
provided (used) by operating activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program Change in assets and liabilities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in finerest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital, and financing activities:	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS June 30, 2009

	Account	Self Insurance	Self Insurance	Total Internal
ASSETS	Number	711	712	Service Funds
Current Assets:				
Cash and Cash Equivalents	1110	7,520,766.68	4,286,350.33	11,807,117.01
Investments	1160	0.00	0.00	0.00
Accounts Receivable, Net	1130	13,720.80	419.47	14,140.27
Interest Receivable	1170	0.00	0.00	0.00
Due from Reinsurer Deposits Receivable	1180 1210	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00
Total Current Assets		7,534,487.48	4,286,769.80	11,821,257.28
Noncurrent Assets:		0.00	0.00	0.00
Restricted Cash and Cash Equivalents Other Post-employment Benefits Obligation (asset)	1410	0.00	0.00	0.00
Capital Assets:	1410	0.00	0.00	0.00
Land	1310	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00
Accumulated Depreciation Furniture, Fixtures and Equipment	1339 1340	0.00	0.00	0.00
Accumulated Depreciation	1340	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00
Accumulated Amortization Total Capital Assets net of Accum. Dep'n	1389	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00
Total Assets		7,534,487.48	4,286,769.80	11,821,257.28
LIABILITIES		.,	.,,,.	
Current Liabilities:				
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00
Accounts Payable	2120	633,322.90	0.00	633,322.90
Judgments Payable Sales Tax Payable	2130 2260	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00
Due to Other Funds-Budgetary	2161	670,700.10	0.00	670,700.10
Due to Other Agencies	2230	0.00	0.00	0.00
Deferred Revenue	2410	0.00	0.00	0.00
Estimated Unpaid Claims Estimated Liability for Claims Adjustment Expense	2271	3,531,000.00	1,216,966.19	4,747,966.19
Obligations Under Capital Leases	2272 2315	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00
Total Current Liabilities		4,835,023.00	1,216,966.19	6,051,989.19
Noncurrent Liabilities:				
Liabilities Payable from Restricted Assets:	2220	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00
Other Noncurrent Liabilities: Obligations Under Capital Leases	2315	0.00	0.00	0.00
Liability for Compensated Absences	2313	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00
Total Noncurrent Liabilities		0.00	0.00	0.00
Total Liabilities		4,835,023.00	1,216,966.19	6,051,989.19
NET ASSETS	2770	0.00	0.00	0.00
Invested in Capital Assets, Net of Related Debt Restricted for	2770 2780	0.00	0.00	0.00 0.00
Unrestricted	2780	2,699,464.48	3,069,803.61	5,769,268.09
	2170		3,069,803.61	5,769,268.09
Total Net Assets		2,699,464.48	5,009,805.01	5,707,200.07

	Account	Self Insurance	Self Insurance	Total Internal
	Number	711	712	Service Funds
OPERATING REVENUES				
Charges for Services	3481	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00
Premium Revenue	3484	46,154,274.32	940,885.99	47,095,160.31
Other Operating Revenues	3489	20.00	0.00	20.00
Total Operating Revenues		46,154,294.32	940,885.99	47,095,180.31
OPERATING EXPENSES				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	4,982,075.97	0.00	4,982,075.97
Energy Services	400	0.00	0.00	0.00
Materials and Supplies	500	2,558.46	0.00	2,558.46
Capital Outlay	600	0.00	0.00	0.00
Other Expenses	700	38,661,902.48	375,566.20	39,037,468.68
Depreciation/Amortization	780	0.00	0.00	0.00
Total Operating Expenses		43,646,536.91	375,566.20	44,022,103.11
Operating Income (Loss)		2,507,757.41	565,319.79	3,073,077.20
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	3430	112.59	21,751.39	21,863.98
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Miscellaneous Local Sources	3495	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00
Interest Expense	720	0.00	0.00	0.00
Miscellaneous Expense	790	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		112.59	21,751.39	21,863.98
Income (Loss) Before Operating Transfers		2,507,870.00	587,071.18	3,094,941.18
Transfers In	3600	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00
EXTRAORDINARY ITEMS				
		0.00	0.00	0.00
Change In Net Assets		2,507,870.00	587,071.18	3,094,941.18
Net Assets - July 1, 2008		191,594.48	2,482,732.43	2,674,326.91
Adjustments to Net Assets		0.00	0.00	0.00
Net Assets - June 30, 2009		2,699,464.48	3,069,803.61	5,769,268.09

	Self Insurance 711	Self Insurance 712	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	43,094,552.20	940,885.99	44,035,438.19
Receipts from interfund services provided Payments to suppliers	0.00 (43,617,301.57)	0.00 (208,656,12)	0.00 (43,825,957.69)
Payments to suppliers	(43,017,301.57)	(208,030.12)	(43,825,957.69)
Payments for interfund services used	0.00	0.00	0.00
Other receipts (payments)	20.00	0.00	20.00
Net cash provided (used) by operating activities	(522,729.37)	732,229.87	209,500.50
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Subsidies from operating grants	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED			
FINANCING ACTIVITIES	0.00	0.00	0.00
Proceeds from capital debt Capital contributions	0.00	0.00 0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sales and maturities of investments	0.00	0.00	0.00
Interest and dividends received	112.59	21,751.39	21,863.98
Purchase of investments	0.00	0.00	0.00
Net cash provided (used) by investing activities	112.59	21,751.39	21,863.98
Net increase (decrease) in cash and cash equivalents	(522,616.78)	753,981.26	231,364.48
Cash and cash equivalents - July 1, 2008	8,043,383.46	3,532,369.07	11,575,752.53
Cash and cash equivalents - June 30, 2009	7,520,766.68	4,286,350.33	11,807,117.01
Reconciliation of operating income (loss) to net cash provided			
(used) by operating activities:			
Operating income (loss)	2,507,757.41	565,319.79	3,073,077.20
Adjustments to reconcile operating income (loss) to net cash			
provided (used) by operating activities:	0.00	0.00	0.00
Depreciation/Amortization expense Commodities used from USDA program	0.00	0.00	0.00
Change in assets and liabilities:	0.00	0.00	0.00
(Increase) decrease in accounts receivable	(2,489.85)	(419.47)	(2,909.32)
(Increase) decrease in interest receivable	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00
Increase (decrease) in accounts payable	(452,274.81)	0.00	(452,274.81)
Increase (decrease) in judgments payable	0.00	0.00 0.00	0.00
Increase (decrease) in sales tax payable Increase (decrease) in accrued interest payable	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00
Increase (decrease) in due to other funds	(3,059,722.12)	0.00	(3,059,722.12)
Increase (decrease) in due to other agencies	0.00	0.00	0.00
Increase (decrease) in deferred revenue	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims	484,000.00	167,329.55	651,329.55
Increase (decrease) in estimated liability for claims adjustment expense	0.00	0.00	0.00
Total adjustments	(3,030,486.78)	166,910.08	(2,863,576.70)
Net cash provided (used) by operating activities	(522,729.37)	732,229.87	209,500.50
Noncash investing, capital, and financing activities:			
Borrowing under capital lease	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00
	0.00	0.00	0.00
Purchase of equipment on account			
Purchase of equipment on account Capital asset trade-ins Net Increase/(Decrease) in the fair value of investments	0.00 0.00	0.00	0.00 0.00

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

		Investment Trust	Investment Trust	Investment Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Investment
	Number	84X	84X	84X	Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET ASSETS					
Assets Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Assets Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Assets		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS INVESTMENT TRUST FUNDS For the Fiscal Year Ended June 30, 2009

		Investment Trust	Investment Trust	Investment Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Investment
	Number	84X	84X	84X	Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Assets		0.00	0.00	0.00	0.00
Net Assets - July 1, 2008	2885	0.00	0.00	0.00	0.00
Net Assets - June 30, 2009	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF FIDUCIARY NET ASSETS PRIVATE-PURPOSE TRUST FUNDS June 30, 2009

		Private-Purpose	Private-Purpose	Private-Purpose	Total
	Account	Trust Fund Name	Trust Fund Name	Trust Fund Name	Private-Purpose
	Number	85X	85X	85X	Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET ASSETS					
Assets Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Assets Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Assets		0.00	0.00	0.00	0.00

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

		Private-Purpose	Private-Purpose	Private-Purpose	Total
	Account	Trust Fund Name	Trust Fund Name	Trust Fund Name	Private-Purpose
	Number	85X	85X	85X	Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Assets		0.00	0.00	0.00	0.00
Net Assets - July 1, 2008	2885	0.00	0.00	0.00	0.00
Net Assets - June 30, 2009	2785	0.00	0.00	0.00	0.00

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

		Pension Trust	Pension Trust	Pension Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Pension Trust
	Number	87X	87X	87X	Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Other Funds-Budgetary	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET ASSETS					
Assets Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Assets Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Assets		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CHANGES IN NET ASSETS PENSION TRUST FUNDS For the Fiscal Year Ended June 30, 2009

		Pension Trust	Pension Trust	Pension Trust	Total
	Account	Fund Name	Fund Name	Fund Name	Pension Trust
	Number	87X	87X	87X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Earnings:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Assets		0.00	0.00	0.00	0.00
Net Assets - July 1, 2008	2885	0.00	0.00	0.00	0.00
Net Assets - June 30, 2009	2785	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS June 30, 2009

		School Internal	Bellalago	Bellalago	Total
	Account	Funds	Charter Academy	EFBD	Agency
	Number	891	8BX	8CX	Funds
ASSETS					
Cash and Cash Equivalents	1110	2,722,811.72	1,747,383.67	28,531.41	4,498,726.80
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	8,294.37	341.55	4.23	8,640.15
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due from Other Funds-Budgetary	1141	15,966.80	0.00	0.00	15,966.80
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		2,747,072.89	1,747,725.22	28,535.64	4,523,333.75
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	8,777.03	0.00	8,777.03
Payroll Deductions and Withholdings	2170	0.00	2,061.64	0.00	2,061.64
Accounts Payable	2120	0.00	1,736,886.55	28,535.64	1,765,422.19
Due to Other Agencies	2230				
Due to Other Funds-Budgetary	2161	152,382.76	0.00	0.00	152,382.76
Internal Accounts Payable	2290	2,594,690.13	0.00	0.00	2,594,690.13
Total Liabilities		2,747,072.89	1,747,725.22	28,535.64	4,523,333.75

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2009

	Account	Balance			Balance
	Number	July 1, 2008	Additions	Deductions	June 30, 2009
ASSETS					
Cash and Cash Equivalents	1110	2,909,838.87	8,702,264.26	8,889,291.41	2,722,811.72
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	11,614.30	0.00	3,319.93	8,294.37
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	15,966.80	0.00	15,966.80
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		2,921,453.17	8,718,231.06	8,892,611.34	2,747,072.89
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Funds Budgetary	2161	86,013.49	66,369.27	0.00	152,382.76
Internal Accounts Payable	2290	2,835,439.68	8,651,861.79	8,892,611.34	2,594,690.13
Total Liabilities		2,921,453.17	8,718,231.06	8,892,611.34	2,747,072.89

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Bellalago Charter Academy June 30, 2009

	Account	Balance			Balance
	Number	July 1, 2008	Additions	Deductions	June 30, 2009
ASSETS					
Cash and Cash Equivalents	1110	1,576,931.62	10,108,518.39	9,938,066.34	1,747,383.67
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	341.55	0.00	341.55
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		1,576,931.62	10,108,859.94	9,938,066.34	1,747,725.22
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	13,213.65	4,542,570.19	4,547,006.81	8,777.03
Payroll Deductions and Withholdings	2170	13,896.51	2,061,048.07	2,072,882.94	2,061.64
Accounts Payable	2120	1,549,821.46	1,517,670.74	1,330,605.65	1,736,886.55
Due to Other Funds Budgetary	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		1,576,931.62	8,121,289.00	7,950,495.40	1,747,725.22

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Belalago EFBD June 30, 2009

	Account	Balance			Balance
	Number	July 1, 2008	Additions	Deductions	June 30, 2009
ASSETS					
Cash and Cash Equivalents	1110	28,320.06	211.71	0.36	28,531.41
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	4.23	0.00	4.23
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		28,320.06	215.94	0.36	28,535.64
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	28,320.06	215.58	0.00	28,535.64
Due to Other Funds Budgetary	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		28,320.06	215.58	0.00	28,535.64

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) TOTAL AGENCY FUNDS June 30, 2009

		Total Agency Fund			Total Agency Fund
	Account	Balances	Total Agency Fund	Total Agency Fund	Balances
	Number	July 1, 2008	Additions	Deductions	June 30, 2009
ASSETS		,			
Cash and Cash Equivalents	1110	4,515,090.55	18,810,994.36	18,827,358.11	4,498,726.80
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	11,614.30	345.78	3,319.93	8,640.15
Interest Receivable	1170	0.00	0.00	0.00	0.00
Due From Other Funds:					
Budgetary Funds	1141	0.00	15,966.80	0.00	15,966.80
Inventory	1150	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		4,526,704.85	18,827,306.94	18,830,678.04	4,523,333.75
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110	13,213.65	4,542,570.19	4,547,006.81	8,777.03
Payroll Deductions and Withholdings	2170	13,896.51	2,061,048.07	2,072,882.94	2,061.64
Accounts Payable	2120	1,578,141.52	1,517,886.32	1,330,605.65	1,765,422.19
Due to Other Funds Budgetary	2161	86,013.49	66,369.27	0.00	152,382.76
Internal Accounts Payable	2290	2,835,439.68	8,651,861.79	8,892,611.34	2,594,690.13
Total Liabilities		4,526,704.85	16,839,735.64	16,843,106.74	4,523,333.75

	Account Number	The Foundation for Osceola Education, Inc.	Four Corners Charter School, Inc.	New Dimensions Charter School, Inc.	Total Nonmajor Component Units
ASSETS Cash and Cash Equivalents	1110	4,170,331.00	3,262,940.64	893,079.00	8,326,350.64
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, net Accounts Receivable, net	1120	0.00 167,780.00	0.00 17,263.29	0.00 33,947.00	0.00 218,990.29
Interest Receivable	1130	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	18,333.00	0.00	8,771.00	27,104.00
Due from Other Agencies Internal Balances	1220	3,784,664.00 0.00	0.00	3,817.00 0.00	3,788,481.00 0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	1,152,687.00	0.00	0.00	1,152,687.00
Restricted Assets: Cash with Fiscal Agent Deferred Charges:	1114	2,596,350.00	0.00	0.00	2,596,350.00
Issuance Costs Noncurrent assets:		1,071,558.00	0.00	0.00	1,071,558.00
Other Post-employment Benefits Obligation (asset) Capital Assets:	1410	0.00	0.00	0.00	0.00
Land	1310	875,000.00	0.00	275,000.00	1,150,000.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress Improvements Other Than Buildings	1360 1320	0.00	0.00 34,167.00	250,402.00	0.00 284,569.00
Less Accumulated Depreciation	1329	0.00	(18,658.00)	(230,271.00)	(248,929.00)
Buildings and Fixed Equipment	1330	13,711,972.00	950,074.00	2,894,914.00	17,556,960.00
Less Accumulated Depreciation	1339	(1,660,819.00) 2,695,101.00	(880,919.00)	(525,624.00)	(3,067,362.00)
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340 1349	2,695,101.00 (1,840,496.00)	190,959.00 (162,757.00)	434,776.00 (314.061.00)	3,320,836.00 (2,317,314.00)
Motor Vehicles	1349	0.00	0.00	94,718.00	94,718.00
Less Accumulated Depreciation	1359	0.00	0.00	(88,221.00)	(88,221.00)
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation Audio Visual Materials	1379 1381	0.00 9,116.00	0.00	0.00	0.00 9,116.00
Less Accumulated Depreciation	1381	(7,231.00)	0.00	0.00	(7,231.00)
Computer Software	1382	78,587.00	77,232.00	0.00	155,819.00
Less Accumulated Amortization	1389	(58,460.00)	(77,210.00)	0.00	(135,670.00)
Total Capital Assets net of Accum. Dep'n		13,802,770.00 26,764,473.00	112,888.00 3,393,091.93	2,791,633.00 3,731,247.00	16,707,291.00 33,888,811.93
Total assets LIABILITIES AND NET ASSETS LIABILITIES		26,764,473.00	3,393,091.93	5,/31,247.00	33,888,811.93
Salaries and Wages Payable	2110	181,907.00	0.00	0.00	181,907.00
Payroll Deductions and Withholdings	2170	211,467.00	0.00	0.00	211,467.00
Accounts Payable Judgments Payable	2120 2130	826,489.00 0.00	372,229.77 0.00	28,471.00 0.00	1,227,189.77 0.00
Construction Contracts Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Retainage Payable	2150	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210	336,502.00 0.00	0.00	0.00	336,502.00 0.00
Due to Other Agencies	2220	5,168,356.00	0.00	0.00	5,168,356.00
Sales Tax Payable	2260	175.00	0.00	0.00	175.00
Deferred Revenue	2410	0.00	0.00	0.00	0.00
Estimated Unpaid Claims Estimated Liability for Claims Adjustment	2271 2272	0.00 0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Noncurrent Liabilities: Portion Due Within One Year: Section 1011.13 Notes Payable	2250	0.00	0.00	0.00	0.00
Notes Payable	2230	0.00	0.00	180,143.00	180,143.00
Obligations Under Capital Leases	2315	0.00	0.00	4,286.00	4,286.00
Bonds Payable	2320	405,000.00	0.00	0.00	405,000.00
Liability for Compensated Absences Certificates of Participation Payable	2330 2340	0.00 0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2340	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Portion Due After One Year:	2280	0.00	0.00	0.00	0.00
Notes Payable	2310	0.00	0.00	435,310.00	435,310.00
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	16,001,676.00	0.00	0.00	16,001,676.00
Liability for Compensated Absences Certificates of Participation Payable	2330 2340	0.00 0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-employment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00 0.00	0.00	0.00 0.00	0.00
Estimated Liability for Arbitrage Rebate Total Liabilities	2280	23,131,572.00	372,229.77	648,210.00	0.00 24,152,011.77
NET ASSETS Invested in Capital Assets, Net of Related Debt		1,040,100.00	112,888.00	2,171,894.00	3,324,882.00
Restricted For: Categorical Carryover Programs	2710	0.00	0.00	0.00	0.00
Debt Service	2710	0.00	0.00	0.00	0.00
Capital Projects		0.00	0.00	0.00	0.00
Other Purposes		0.00	0.00	0.00	0.00
Unrestricted Total Net Assets		2,592,801.00 3,632,901.00	2,907,974.16 3,020,862.16	911,143.00 3,083,037.00	6,411,918.16 9,736,800.16
- vom - vov / 133013		26,764,473.00	3,393,091.93	3,731,247.00	2,750,000.10

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF ACTIVITIES

NONMAJOR COMPONENT UNITS

The Foundation for Osceola Education, Inc. For the Fiscal Year Ended June 30, 2009		_				Net (Expense) Revenue and Changes
			Р	rogram Revenues		in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:						
Instruction	5000	8,875,189.00	0.00	258,264.00	0.00	(8,616,925.00
Pupil Personnel Services	6100	354,801.00	0.00	0.00	0.00	(354,801.00
Instructional Media Services	6200	113,664.00	0.00	0.00	0.00	(113,664.00
Instruction and Curriculum Development Services	6300	67,476.00	0.00	0.00	0.00	(67,476.00
Instructional Staff Training Services	6400	87,885.00	0.00	0.00	0.00	(87,885.00
Instruction Related Technology	6500	40,611.00	0.00	0.00	0.00	(40,611.00
School Board	7100	39,110.00	0.00	0.00	0.00	(39,110.00
General Administration	7200	2,070,700.00	0.00	0.00	0.00	(2,070,700.00
School Administration	7300	2,391,927.00	0.00	0.00	0.00	(2,391,927.00
Facilities Acquisition and Construction	7400	962,343.00	0.00	0.00	793,474.00	(168,869.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	11,935.00	0.00	0.00	0.00	(11,935.00
Central Services	7700	70,053.00	0.00	0.00	0.00	(70,053.00
Pupil Transportation Services	7800	67,688.00	0.00	0.00	0.00	(67,688.00
Operation of Plant	7900	3,495,687.00	10,400.00	15,320.00	0.00	(3,469,967.00
Maintenance of Plant	8100	160,169.00	0.00	0.00	0.00	(160,169.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	109,413.00	423,010.00	3,061,515.00	0.00	3,375,112.00
Interest on Long-term Debt	9200	800,430.00	0.00	0.00	0.00	(800,430.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		19,719,081.00	433,410.00	3,335,099.00	793,474.00	(15,157,098.00

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	15,361,294.00
Investment Earnings	0.00
Miscellaneous	678,709.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	16,040,003.00
Change in Net Assets	882,905.00
Net Assets - July 1, 2008	2,749,996.00
Net Assets - June 30, 2009	3,632,901.00

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

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

Four Corners Charter School, Inc.

Four Corners Charter School, Inc. For the Fiscal Year Ended June 30, 2009		_				Net (Expense) Revenue and Changes
			P	rogram Revenues		in Net Assets
				Operating	Capital	
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:		•				
Instruction	5000	4,412,441.14	0.00	0.00	0.00	(4,412,441.14)
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	9,161.25	0.00	0.00	0.00	(9,161.25
General Administration	7200	691,396.44	0.00	0.00	0.00	(691,396.44
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	1,123,604.97	0.00	0.00	555,426.00	(568,178.97
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
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		6,236,603.80	0.00	0.00	555,426.00	(5,681,177.80

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	5,761,715.89
Investment Earnings	25,559.07
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,787,274.96
Change in Net Assets	106,097.16
Net Assets - July 1, 2008	2,914,765.00
Net Assets - June 30, 2009	3,020,862.16

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

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

New Dimensions Charter School, Inc. For the Fiscal Year Ended June 30, 2009						Net (Expense) Revenue and Changes
			P	Program Revenues		in Net Assets
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
Component Unit Activities:		Linpenses	Services	contributions	contributions	1100111000
Instruction	5000	1,185,980.00	0.00	0.00	0.00	(1,185,980.00)
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	275.00	0.00	0.00	0.00	(275.00)
Instructional Staff Training Services	6400	1,700.00	0.00	0.00	0.00	(1,700.00)
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00
School Board	7100	605.00	0.00	0.00	0.00	(605.00
General Administration	7200	100,894.00	0.00	0.00	0.00	(100,894.00
School Administration	7300	327,974.00	0.00	0.00	0.00	(327,974.00
Facilities Acquisition and Construction	7400	98,818.00	0.00	0.00	276,039.00	177,221.00
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
Pupil Transportation Services	7800	71,240.00	0.00	0.00	0.00	(71,240.00
Operation of Plant	7900	61,584.00	19,200.00	0.00	0.00	(42,384.00
Maintenance of Plant	8100	44,363.00	0.00	0.00	0.00	(44,363.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-term Debt	9200	62,145.00	0.00	0.00	0.00	(62,145.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		1,955,578.00	19,200.00	0.00	276,039.00	(1,660,339.00

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	2,057,432.00
Investment Earnings	6,298.00
Miscellaneous	8,178.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,071,908.00
Change in Net Assets	411,569.00
Net Assets - July 1, 2008	2,671,468.00
Net Assets - June 30, 2009	3,083,037.00

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

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2009

For the Fiscal Year Ended June 30, 2009		_				Revenue and Changes	
			Program Revenues			in Net Assets	
				Operating	Capital	Total	
	Account		Charges for	Grants and	Grants and	Component Units	
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	
Component Unit Activities:							
Instruction	5000	14,473,610.14	0.00	258,264.00	0.00	(14,215,346.14)	
Pupil Personnel Services	6100	354,801.00	0.00	0.00	0.00	(354,801.00)	
Instructional Media Services	6200	113,664.00	0.00	0.00	0.00	(113,664.00)	
Instruction and Curriculum Development Services	6300	67,751.00	0.00	0.00	0.00	(67,751.00)	
Instructional Staff Training Services	6400	89,585.00	0.00	0.00	0.00	(89,585.00)	
Instruction Related Technology	6500	40,611.00	0.00	0.00	0.00	(40,611.00)	
School Board	7100	48,876.25	0.00	0.00	0.00	(48,876.25)	
General Administration	7200	2,862,990.44	0.00	0.00	0.00	(2,862,990.44)	
School Administration	7300	2,719,901.00	0.00	0.00	0.00	(2,719,901.00)	
Facilities Acquisition and Construction	7400	2,184,765.97	0.00	0.00	1,624,939.00	(559,826.97)	
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	
Food Services	7600	11,935.00	0.00	0.00	0.00	(11,935.00)	
Central Services	7700	70,053.00	0.00	0.00	0.00	(70,053.00)	
Pupil Transportation Services	7800	138,928.00	0.00	0.00	0.00	(138,928.00)	
Operation of Plant	7900	3,557,271.00	29,600.00	15,320.00	0.00	(3,512,351.00)	
Maintenance of Plant	8100	204,532.00	0.00	0.00	0.00	(204,532.00)	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	109,413.00	423,010.00	3,061,515.00	0.00	3,375,112.00	
Interest on Long-term Debt	9200	862,575.00	0.00	0.00	0.00	(862,575.00)	
Unallocated Depreciation/Amortization Expense*		0.00				0.00	
Total Component Unit Activities		27,911,262.80	452,610.00	3,335,099.00	1,624,939.00	(22,498,614.80)	

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	23,180,441.89
Investment Earnings	31,857.07
Miscellaneous	686,887.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	23,899,185.96
Change in Net Assets	1,400,571.16
Net Assets - July 1, 2008	8,336,229.00
Net Assets - June 30, 2009	9,736,800.16

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

Exhibit J-2d

Net (Expense)

FLORIDA DEPARTMENT OF EDUCATION REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348) DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY For the Fiscal Year Ended June 30, 2009 Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, FL 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, 2009, 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, 2009.

Michael a. Augo District Superintendent's Signature

Date

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND Earths Fixed Yore Ended Irms 20, 2000

	Account		
Number			
REVENUES			
Federal Direct:			
Federal Impact, Current Operation	3121		
Reserve Officers Training Corps (ROTC)	3191	330,585.39	
Miscellaneous Federal Direct	3199		
Total Federal Direct	3100	330,585.39	
Federal Through State and Local:			
Medicaid	3202		
National Forest Funds	3255		
Federal Through Local	3280		
Miscellaneous Federal Through State	3299	218,126.40	
Total Federal Through State and Local	3200	218,126.40	
State:			
Florida Education Finance Program	3310	118,202,391.00	
Workforce Development	3315	4,566,436.0	
Workforce Development Capitalization Incentive Grant	3316		
Workforce Education Performance Incentive	3317	82,049.0	
Adults with Disabilities	3318	35,996.0	
CO&DS Withheld for Administrative Expense	3323	32,565.00	
Categoricals:			
Florida Teacher Lead Program	3334	743,851.0	
Instructional Materials	3336	4,993,228.0	
District Discretionary Lottery Funds	3344	1,276,948.0	
Pupil Transportation	3354	9,315,616.0	
Class Size Reduction/Operating Funds	3355	53,563,377.0	
School Recognition Funds	3361	1,945,103.0	
Excellent Teaching Program	3363	663,589.2	
Voluntary Prekindergarten Program	3371	1,932,136.6	
Preschool Projects	3372		
Reading Programs	3373		
Full Service Schools	3378		
Other State:	5570		
Diagnostic and Learning Resources Centers	3335		
Racing Commission Funds	3341	-	
State Forest Funds	3342		
State License Tax	3343	153,985.5	
Other Miscellaneous State Revenue	3399	198,348.8	
Total State	3300	197,705,620.2	
Local:	5500	197,705,020.2	
District School Taxes	3411	150,136,383.7	
Tax Redemptions	3421	1,458,163.3	
Payment in Lieu of Taxes	3421	1,458,105.5	
Excess Fees	3422		
Tuition	3423	4,316.4	
Rent	3425	710,125.9	
	3431	1.640.347.7	
Interest on Investments	0.01	1,040,547.7	
Gain on Sale of Investments	3432		
Net Increase (Decrease) in Fair Value of Investments	3433	214 541 0	
Gifts, Grants and Bequests	3440	214,541.9	
Adult General Education Course Fees	3461	935.4	
Postsecondary Vocational Course Fees	3462	704,361.2	
Continuing Workforce Education Course Fees	3463	49,287.5	
Capital Improvement Fees	3464	44,787.4	
Postsecondary Lab Fees	3465	146,480.9	
Lifelong Learning Fees	3466	24,209.3	
General Education Development (GED) Testing Fees	3467		
Financial Aid Fees	3468		
Other Student Fees	3469	244,214.9	
Preschool Program Fees	3471		
Pre-K Early Intervention Fees	3472		
School Age Child Care Fees	3473		
Other School, Course and Class Fees	3479		
Miscellaneous Local:			
Bus Fees	3491	285,994.0	
Transportation Services-School Activities	3492	184,330.1	
Sale of Junk	3493	207,739.6	
Receipt of Federal Indirect Cost Rate	3494	1,404,777.8	
Other Miscellaneous Local Sources	3495	4,610,566.4	
Impact Fees	3496		
Refunds of Prior Year's Expenditures	3497	713.4	
Collections for Lost, Damaged and Sold Textbooks	3498	25,368.8	
Receipt of Food Service Indirect Costs	3499		
Total Local	3400	162,097,646.4	
	3000	360,351,978.4	

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

For the Fiscal Year Ended June 30, 2009									Fund 100
		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
Number		Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES							1		
Current: Instruction	5000	134.007.681.58	44,344,279.06	35,700,461.83	4.643.54	6,387,972.87	2.098.575.25	2,983,985,27	225.527.599.40
Pupil Personnel Services	6100	15,830,326.46	5,295,322.35	72,206.19		121,391.35	45,304.38	63,340.81	21,427,891.54
Instructional Media Services	6200	3,266,500.44	1,160,248.22	296,726.71		71,913.88	440,677.32	24,372.92	5,260,439.49
Instruction and Curriculum Development Services	6300	9,591,753.02	2,958,199.09	98,053.32	504.13	117,179.71	36,029.92	22,700.21	12,824,419.40
Instructional Staff Training Services	6400	3,034,326.88	731,968.47	482,881.94		104,302.05	33,781.42	132,746.97	4,520,007.73
Instruction Related Technology	6500	3,344,862.51	1,089,631.87	3,217.25	95.23	513.92	1,539.99		4,439,860.77
School Board	7100	297,197.23	112,796.66	1,133,216.07		8,615.03	3,890.45	40,940.27	1,596,655.71
General Administration	7200	1,116,880.77	357,955.97	84,684.32	257.69	29,339.53	29,267.26	23,016.69	1,641,402.23
School Administration	7300	15,670,690.41	4,884,231.08	252,572.67		67,327.27	43,338.11	43,775.26	20,961,934.80
Facilities Acquisition and Construction	7410	633,735.70	175,767.71	3,335,263.39	11,243.50	11,306.55	12,235.00	650.00	4,180,201.85
Fiscal Services	7500	1,349,372.76	446,670.46	12,139.82		25,395.71	4,261.56	2,434.00	1,840,274.31
Food Services	7600	33,055.18	8,475.02			144.00		ļ	41,674.20
Central Services	7700	4,003,437.24	1,309,301.56	639,415.77	17,717.50	278,697.92	74,263.03	106,193.67	6,429,026.69
Pupil Transportation Services	7800	9,448,609.76	4,900,989.87	520,260.45	1,828,520.01	188,101.51	70,500.33	331,440.33	17,288,422.26
Operation of Plant	7900	6,841,727.22	2,985,508.75	7,146,053.04	12,011,552.49	681,517.08	50,537.02	746,043.82	30,462,939.42
Maintenance of Plant	8100	4,407,707.15	1,845,293.56	501,771.55	209,214.15	1,366,833.12	34,215.50	1,040.20	8,366,075.23
Administrative Technology Services	8200	2,089,697.37	634,355.51	606,854.31		22,608.61	59,322.73	18,825.21	3,431,663.74
Community Services	9100	157,733.52	63,576.46	28,770.09		3,113.24	190.10	781.97	254,165.38
Capital Outlay: Facilities Acquisition and Construction	7420						77,271.80		77,271.80
Other Capital Outlay	9300						900,393.32		900,393.32
Debt Service: (Function 9200)									
Redemption of Principal	710							544,150.16	544,150.16
Interest 720								83,050.37	83,050.37
Fotal Expenditures		215,125,295.20	73,304,571.67	50,914,548.72	14,083,748.24	9,486,273.35	4,015,594.49	5,169,488.13	372,099,519.80
Excess (Deficiency) of Revenues Over Expenditures									(11,747,541.40)

DISTRICT SCHOOL BOARD OF OSCEOLA COUN STATEMENT OF REVENUES, EXPENDITURES, AN CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2009	ND	Exhibit K-1 DOE Page 3 Fund 100
Account		
Number		
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	62,354.90
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	17,179,511.09
From Special Revenue Funds	3640	500.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	17,180,011.09
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	(232,576.80)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(232,576.80)
Total Other Financing Sources (Uses)		17,009,789.19
Net Change In Fund Balance		5,262,247.79
Fund Balance, July 1, 2008	2800	54,780,504.84
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	60,042,752.63

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

Exhibit K-2 DOE Page 4

FUND - FOOD SERVICES For the Fiscal Year Ended June 30, 2009		DOE Page 4 Fund 410
	Account	
Number		
REVENUES		
Federal Through State and Local:		
School Lunch Reimbursement	3261	11,445,039.85
School Breakfast Reimbursement	3262	2,531,789.81
After School Snack Reimbursement	3263	303,286.71
Child Care Food Program	3264	
USDA Donated Foods	3265	622,081.34
Cash in Lieu of Donated Foods	3266	82,045.46
Summer Food Service Program	3267	677,621.57
Nutrition Education and Training Program	3268	
Other Food Service Revenues	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	15,661,864.74
State:		
School Breakfast Supplement	3337	124,723.00
School Lunch Supplement	3338	202,126.00
Other Miscellaneous State Revenues	3399	1,836.00
Total State	3300	328,685.00
Local:		
Interest on Investments	3431	211.13
Gain on Sale Of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	2,915,109.80
Student Breakfasts	3452	168,622.09
Adult Breakfasts/Lunches	3453	221,650.25
Student and Adult a la Carte	3454	3,304,129.20
Student Snacks	3455	26,230.42
Other Food Sales	3456	269,328.52
Other Miscellaneous Local Sources	3495	20,669.66
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	6,925,951.07
Total Revenues	3000	22,916,500.81

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

Exhibit K-2 DOE Page 5 Fund 410

FUND - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2009		DOE Page 5 Fund 410
	Account	
Number		
EXPENDITURES (Function 7600/9300)		
Salaries	100	7,002,262.33
Employee Benefits	200	4,314,259.29
Purchased Services	300	244,091.87
Energy Services	400	115,057.89
Materials and Supplies	500	10,548,230.14
Capital Outlay	600	25,130.76
Other Expenses	700	504,164.43
Other Capital Outlay (Function 9300)	600	4,983.00
Total Expenditures		22,758,179.71
Excess (Deficiency) of Revenues Over Expenditures		158,321.10
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	
Proceeds from 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		158,321.10
Fund Balance, July 1, 2008	2800	1,733,242.12
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	1,891,563.22

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

Exhibit K-3 DOE Page 6 Fund 420

FUND - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2009		Fund 42
	Account	
Number		
REVENUES		
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	3,213,991.09
Total Federal Direct	3100	3,213,991.09
Federal Through State and Local:		
Vocational Education Acts	3201	590,025.02
Medicaid	3202	
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	
Drug Free Schools	3227	286,997.54
Individuals with Disabilities Education Act	3230	9,682,700.66
Elementary and Secondary Education Act, Title I	3240	10,883,124.70
Adult General Education	3251	255,694.94
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	
Federal Through Local	3280	
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	1,631,629.29
Miscellaneous Federal Through State	3299	5,102,459.45
Total Federal Through State and Local	3200	28,432,631.60
State:		
Other Miscellaneous State Revenue	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	31,646,622.69

For the Fiscal Year Ended June 30, 2009								Fund 420	
		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	7,926,093.74	3,200,473.53	2,582,970.28		1,113,252.48	1,228,802.13	271,029.67	16,322,621.83
Pupil Personnel Services	6100	1,363,814.33	440,201.36	355,257.26		109,145.11	39,376.90	12,314.25	2,320,109.21
Instructional Media Services	6200	17,362.31	3,074.15				24,773.73	2,459.69	47,669.88
Instruction and Curriculum Development Services	6300	4,806,893.54	1,425,483.04	754,352.27		82,400.62	31,620.85	1,752.20	7,102,502.52
Instructional Staff Training Services	6400	659,269.59	119,531.33	642,854.84		505,336.92	9,436.85	133,423.46	2,069,852.99
Instruction Related Technology	6500	58,092.96	16,301.75	184.41		ĺ ĺ	· · · · · · · · · · · · · · · · · · ·		74,579.12
Board 7100		í í í í í í í í í í í í í í í í í í í	, i i i i i i i i i i i i i i i i i i i						0.00
General Administration	7200	196,412.46	56,464.51	159,619.11		8,225.19	6,630.69	913,233.00	1,340,584.96
School Administration	7300	43,227.87	7,538.38	4,588.10		í l			55,354.35
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600	311.36	54.48						365.84
Central Services	7700	146,805.59	42,436.26	33,035.35		3,214.26		1,583.39	227,074.85
Pupil Transportation Services	7800	39.027.78	9,733.40	517,828.48			6,960.00	,	573,549.66
Operation of Plant	7900		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,430.38		1			2,430,38
Maintenance of Plant	8100			2,100.00					0.00
Administrative Technology Services	8200								0.00
Community Services	9100	163.06	27.62					393,542.00	393,732.68
Capital Outlay:	,100	105.00	21.02					575,512,00	575,752.00
Facilities Acquisition and Construction	7420						325,358.42		325,358.42
Other Capital Outlay	9300						790,836.00		790.836.00
Debt Service: (Function 9200)	,500						120,020.00		770,050.00
Redemption of Principal	710					1			0.00
Interest	720								0.00
Total Expenditures		15,257,474.59	5,321,319.81	5,053,120.48	0.00	1,821,574.58	2,463,795.57	1,729,337.66	31,646,622.69
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)						1			
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:	5710								
From General Fund	3610					1			
From Debt Service Funds	3620								
From Capital Projects Funds	3630					1			
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690	1							
Total Transfers In	3600					1			0.00
Transfers Out: (Function 9700)						1			
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950					1			
To Permanent Funds	960					1			
To Internal Service Funds	970								
	990								
To Enterprise Funds			£1919999999999999999999999999999999999			1			0.00
To Enterprise Funds Total Transfers Out									
Total Transfers Out	990								
Total Transfers Out Total Other Financing Sources (Uses)									0.00
Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	9700								0.00
Total Transfers Out Total Other Financing Sources (Uses)									0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS (Continued)

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - AMERICAN RECOVERY AND REINVESTMENT ACT ECONOMIC STIMULUS FUNDS For the Fiscal Year Ended June 30, 2009

		State Fiscal	Targeted ARRA	Other ARRA	
	Account	Stabilization Funds	Stimulus Funds	Stimulus Grants	
Number		(431)	(432)	(433)	Totals
REVENUES					
Federal Direct:					
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct	3100			0.00	0.00
Federal Through State:					
State Fiscal Stabilization Funds – K-12	3210				0.00
State Fiscal Stabilization Funds – Workforce	3211				0.00
State Fiscal Stabilization Funds – VPK	3212				0.00
Individuals with Disabilities Education Act (IDEA)	3230		400,000.00		400,000.00
Elementary and Secondary Education Act, Title I	3240				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299		204,506.77		204,506.77
Total Federal Through State	3200	0.00	604,506.77	0.00	604,506.77
Local:					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Refund of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	604,506.77	0.00	604,506.77

Exhibit K-4

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		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	6500								0.00
Board 7100									0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:	9100								0.00
	7420								0.00
Facilities Acquisition and Construction	7420 9300								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)	-10								
Redemption of Principal	710								0.00
Interest	720				2.02			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To Capital Projects Funds	930								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2008	2800								0.00
Adjustments to Fund Balance	2800								
Adjustitucitis to Fund Dalance	2071			000000000000000000000000000000000000000		000000000000000000000000000000000000000	~~~~		

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - STATE FISCAL STABILIZATION FUNDS (Continued)

For the Fiscal Year Ended June 30, 2009									Fund 43
		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000					539,904.34	29,219.67		569,124.01
Pupil Personnel Services	6100					27,512.76			27,512.76
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	6500								0.00
Board 7100									0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						7,870.00		7,870.00
Debt Service: (Function 9200)									.,
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures	720	0.00	0.00	0.00	0.00	567,417.10	37,089.67	0.00	604,506.77
Excess (Deficiency) of Revenues over Expenditures				0.00		507,117110	51,005.01	0.00	0.00
OTHER FINANCING SOURCES (USES)									0.00
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:	3740								
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
	3000								0.00
Transfers Out: (Function 9700) To Capital Projects Funds	020								
Total Transfers Out	930 9700								0.00
	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2008	2800								0.00
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2009	2700								0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - TARGETED ARRA STIMULUS FUNDS (Continued)

For the Fiscal Year Ended June 30, 2009						· · · · ·			Fund 433
,		100	200	300	400	500	600	700	
	Account		Employee	Purchased	Energy	Materials	Capital	Other	
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Expenses	Totals
EXPENDITURES								<u> </u>	
Current:									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction Related Technology	6500								0.00
Board 7100									0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:	2100								0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)	7500								0.00
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures	120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures		0.00		0.00	0.00	0.00		0.00	0.00
OTHER FINANCING SOURCES (USES)									0.00
Sales of Capital Assets	3730								
Loss Recoveries	3730								
Transfers In:	5740								
From Capital Projects Funds	3630								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)	3000								0.00
	020								
To Capital Projects Funds	930 9700								0.00
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2008	2800								
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2009	2700								

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER ARRA STIMULUS GRANTS (Continued)

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND -MISCELLANEOUS

Exhibit K-5 DOE Page 12 Fund 490

MISCELLANEOUS		DOE Page 12
For the Fiscal Year Ended June 30, 2009	Account	Fund 490
	Number	
REVENUES	Number	
Federal Through Local	3280	
Interest on Investments	3431	1,723.34
Gain on Sale of Investments	3432	-,,
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	3,256,343.18
Total Revenues	3000	3,258,066.52
EXPENDITURES		
Current:		
Instruction	5000	79.59
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	234,896.86
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	9,616.73
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	1,271.50
Maintenance of Plant	8100	668.76
Administrative Technology Services	8200	
Community Services	9100	3,032,975.04
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		3,279,508.48
Excess (Deficiency) of Revenues Over Expenditures		(21,441.96)
OTHER FINANCING SOURCES (USES)		
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	232,576.80
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	125,296.54
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	357,873.34
Transfers Out: (Function 9700)		
To General Fund	910	(500.00)
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	(125,296.54)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(125,796.54)
Total Other Financing Sources (Uses)		232,076.80
Net Change in Fund Balance		210,634.84
Fund Balance, July 1, 2008	2800	517,567.64
Adjustments to Fund Balance	2891	

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS For the Fiscal Year Ended June 30, 2009

		SBE/COBI	Special Act	Section 1011.14/1011.15	Motor Vehicle	District	Other Debt	
	Account	Bonds	Bonds	F.S. Loans	Revenue Bonds	Bonds	Service	
Numbe	r	(210)	(220)	(230)	(240)	(250)	(290)	Totals
REVENUES State:								
CO & DS Distributed	3321							0.00
CO & DS Withheld for SBE/COBI Bonds	3322	1,698,661.43						1,698,661.43
Cost of Issuing SBE/COBI Bonds	3324	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						0.00
Interest on Undistributed CO&DS	3325							0.00
SBE/COBI Bond Interest	3326	506.29						506.29
Racing Commission Funds	3341							0.00
Other Miscellaneous State Revenue	3399							0.00
Total State Sources	3300	1,699,167.72	0.00	0.00	0.00	0.00	0.00	1,699,167.72
Local:								
District Interest and Sinking Taxes	3412							0.00
Local Sales Tax	3418						9,143,243.77	9,143,243.77
Tax Redemptions	3421							0.00
Payments in Lieu of Taxes	3422							0.00
Excess Fees	3423							0.00
Interest on Investments	3431						17,158.70	17,158.70
Gain on Sale of Investments	3432							0.00
Net Increase (Decrease) in Fair Value of Investments	3433							0.00
Gifts, Grants, and Bequests	3440							0.00
Miscellaneous Local Revenues	3495						1,123,604.97	1,123,604.97
Impact Fees	3496							0.00
Refunds of Prior Year Expenditures	3497							0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	10,284,007.44	10,284,007.44
Total Revenues	3000	1,699,167.72	0.00	0.00	0.00	0.00	10,284,007.44	11,983,175.16
EXPENDITURES (Function 9200)								
Redemption of Principal	710	1,015,000.00					12,627,567.26	13,642,567.26
Interest	720	719,103.75					13,906,612.83	14,625,716.58
Dues and Fees	730	1,309.73					62,565.27	63,875.00
Miscellaneous Expenses	790							0.00
Total Expenditures		1,735,413.48	0.00	0.00	0.00	0.00	26,596,745.36	28,332,158.84
Excess (Deficiency) of Revenues Over Expenditures		(36,245.76)	0.00	0.00	0.00	0.00	(16,312,737.92)	(16,348,983.68)

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS For the Fiscal Year Ended June 30, 2009

		SBE/COBI	Special Act	Section 1011.14/1011.15	Motor Vehicle	District	Other Debt	
	Account	Bonds	Bonds	F.S. Loans	Revenue Bonds	Bonds	Service	
Numbe OTHER FINANCING SOURCES (USES)	r	(210)	(220)	(230)	(240)	(250)	(290)	Totals
Sale of Bonds	3710							0.00
Premium on Sale of Bonds	3710							0.00
Proceeds of Refunding Bonds	3791							0.00
Premium on Refunding Bonds	3713							0.00
Proceeds of Loans	3792							0.00
Proceeds of Certificates of Participation	3720							0.00
Premium on Certificates of Participation	3730							0.00
Proceeds of Forward Supply Contract	3760							0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760							0.00
Discounts on Sale of Bonds (Function 9299)	891							0.00
Discounts on Refunding Bonds (Function 9299)	892							0.00
Discounts on Certificates of Participation (Function 9299)	893							0.00
Transfers In:	075							0.00
From General Fund	3610							0.00
From Capital Projects Funds	3630						18,212,267.08	18,212,267.08
From Special Revenue Funds	3640							0.00
Interfund	3650						5,512.41	5,512.41
From Permanent Funds	3660							0.00
From Internal Service Funds	3670							0.00
From Enterprise Funds	3690							0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	18,217,779.49	18,217,779.49
Transfers Out: (Function 9700)								
To General Fund	910							0.00
To Capital Projects Funds	930						(1,916,286.45)	(1,916,286.45)
To Special Revenue Funds	940							0.00
Interfund	950						(5,512.41)	(5,512.41)
To Permanent Funds	960							0.00
To Internal Service Funds	970							0.00
To Enterprise Funds	990							0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(1,921,798.86)	(1,921,798.86)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	16,295,980.63	16,295,980.63
Net Change in Fund Balances		(36,245.76)	0.00	0.00	0.00	0.00	(16,757.29)	(53,003.05)
Fund Balances, July 1, 2008	2800	398,825.60					1,497,337.93	1,896,163.53
Adjustments to Fund Balances	2891							0.00
Fund Balances, June 30, 2009	2700	362,579.84					1,480,580.64	1,843,160.48

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DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended June 30, 2009

Tor the Fiscal Teal Ended Julie 30, 2009				DOL Lage 14			
	Account	Capital Outlay Bond Issues (COBI)	Special Act Bonds (Racetrack)	Section 1011.14/1011.15 F.S. Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Funds
	Number	(310)	(320)	(330)	(340)	(350)	(360)
REVENUES							
Federal:							
Miscellaneous Federal Direct	3199						
Miscellaneous Federal Through State	3299						
State:							
CO&DS Distributed	3321						451,338.63
Interest on Undistributed CO&DS	3325						20,051.40
SBE/COBI Bond Interest	3326						
Racing Commission Funds	3341						
Public Education Capital Outlay (PECO)	3391				10,719,386.00		
Classrooms First Program	3392						
School Infrastructure Thrift Program	3393						
Effort Index Grant	3394						
Smart Schools Small County Assistance Program	3395						
Class Size Reduction/Capital Funds	3396						
Charter School Capital Outlay Funding	3397						
Other Miscellaneous State Revenue	3399						
Total State Sources	3300	0.00	0.00	0.00	10,719,386.00	0.00	471,390.03
Local:							, i i i i i i i i i i i i i i i i i i i
District Local Capital Improvement Tax	3413						
Local Sales Tax	3418						
Tax Redemptions	3421						
Interest on Investments	3431	20,135.26			2,684.60		5,556.65
Gain on Sale of Investments	3432				_,		-,
Net Increase (Decrease) in Fair Value of Investments	3433						
Gifts, Grants, and Bequests	3440						
Miscellaneous Local Sources	3495						
Impact Fees	3496						
Total Local Sources	3400	20,135.26	0.00	0.00	2,684.60	0.00	5,556.65
Total Revenues	3000	20,135.26	0.00	0.00	10,722,070.60	0.00	476,946.68
EXPENDITURES (Function 7400)	5000	20,130.20	0.00	0.00	10,722,070.00	0.00	170,910.00
Library Books	610				92,621.48		
Audio-Visual Materials (Non-consumable)	620				72.50		
Buildings and Fixed Equipment	630				111,863.85		
Furniture, Fixtures and Equipment	640				649,525.56		
Motor Vehicles (Including Buses)	650				047,323.30		
Land	660						
Improvements Other than Buildings	670				132,285.75		
Remodeling and Renovations	680	469,155.66			9,081,209.72		322,186.34
Computer Software	690	409,155.00			12,493.62		522,100.54
Debt Service (Function 9200)	090				12,493.02		
Redemption of Principal	710						
Interest	710				+ +		
Dues and Fees	720				+ +		953.51
Miscellaneous Expenses	730				<u> </u>		955.51
Total Expenditures	/90	469,155.66	0.00	0.00	10,080,072.48	0.00	323,139.85
Excess (Deficiency) of Revenues Over Expenditure		(449,020.40)	0.00	0.00		0.00	153,806.83

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

For the Fiscal Year Ended June 30, 2009

For the Fiscal Year Ended June 30, 2009					1	DOE Page 15
	Account Number	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	ARRA Economic Stimulus Capital Projects (399)	Totals
REVENUES						
Federal:						
Miscellaneous Federal Direct	3199					0.00
Miscellaneous Federal Through State	3299					0.00
State:						
CO&DS Distributed	3321					451,338.63
Interest on Undistributed CO&DS	3325					20,051.40
SBE/COBI Bond Interest	3326					0.00
Racing Commission Funds	3341			223,250.00		223,250.00
Public Education Capital Outlay (PECO)	3391					10,719,386.00
Classrooms First Program	3392					0.00
School Infrastructure Thrift Program	3393					0.00
Effort Index Grant	3394					0.00
Smart Schools Small County Assistance Program	3395					0.00
Class Size Reduction/Capital Funds	3396					0.00
Charter School Capital Outlay Funding	3397			2,746,740.00		2,746,740.00
Other Miscellaneous State Revenue	3399			134,551.59		134,551.59
Total State Sources	3300	0.00	0.00	3,104,541.59	0.00	14,295,317.62
Local:						· · · ·
District Local Capital Improvement Tax	3413	45,590,957.61				45,590,957.61
Local Sales Tax	3418					0.00
Tax Redemptions	3421	501,441.20		1,702.65		503,143.85
Interest on Investments	3431	525,933.03		1,920,275.36		2,474,584.90
Gain on Sale of Investments	3432			-,,-,-,-		0.00
Net Increase (Decrease) in Fair Value of Investments	3433					0.00
Gifts, Grants, and Bequests	3440			249,138.60		249,138.60
Miscellaneous Local Sources	3495			1,168.96		1,168.96
Impact Fees	3496			9,380,987.65		9,380,987.65
Total Local Sources	3400	46,618,331.84	0.00	11,553,273.22	0.00	58,199,981.57
Total Revenues	3000	46,618,331.84	0.00	14,657,814.81	0.00	72,495,299.19
EXPENDITURES (Function 7400)		,		,,		,,
Library Books	610			624,962.74		717,584.22
Audio-Visual Materials (Non-consumable)	620			16,269.09		16,341.59
Buildings and Fixed Equipment	630	68.02		66,483,852.74		66,595,784.61
Furniture, Fixtures and Equipment	640	219,255.75		4,525,515.88		5,394,297.19
Motor Vehicles (Including Buses)	650	4,913,278.00		1,525,515.00		4,913,278.00
Land	660	1,713,270.00		4,843,878.88	<u> </u>	4,843,878.88
Improvements Other than Buildings	670	841,096.96		1,085,943.63		2,059,326.34
Remodeling and Renovations	680	14,292,763.29		6,261,950.98		30,427,265.99
Computer Software	690			1,022,169.74		1,034,663.36
Debt Service (Function 9200)	0,0			1,022,109.14		1,001,000.00
Redemption of Principal	710					0.00
Interest	720				<u> </u>	0.00
Dues and Fees	730			45,884.80	<u> </u>	46,838.31
Miscellaneous Expenses	790			-5,004.00	<u> </u>	0.00
Total Expenditures	790	20,266,462.02	0.00	84,910,428.48	0.00	116,049,258.49
Excess (Deficiency) of Revenues Over Expenditures		26,351,869.82	0.00	(70,252,613.67)		(43,553,959.30)

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

For the Fiscal Year Ended June 30, 2009

			Section 1011.14/1011.15			
Account	Capital Outlay Bond Issues (COBI)	Special Act Bonds (Racetrack) (320)	F.S. Loans	Public Education Capital Outlay (PECO) (340)	District Bonds	Capital Outlay and Debt Service Funds (360)
	(310)	(320)	(330)	(340)	(330)	(300)
2710						
675						
3610						
	0.00	0.00	0.00	0.00	0.00	0.00
910						
970						
9700	0.00	0.00	0.00	0.00	0.00	0.00
	0.00			0.00	0.00	0.00
						153,806.83
2800		0.00	0.00	,	0.00	759,732.84
	2,707,733.01			17,015,700.70		157,152.04
	2 315 714 61			20 455 764 82		913,539.67
	3710 3791 3715 3792 3720 3730 3740 3750 3750 3770 760 891 892 893 3610 3620 3640 3650 3660 3670 3690 3600 910 920 940 950 960 970 990	Account (COBI) (310) 3710 (310) 3791 (310) 3791 (310) 3791 (310) 3791 (310) 3710 (310) 3710 (310) 3710 (370) 3730 (3740) 3750 (3770) 3760 (3770) 3760 (3770) 760 (3891) 892 (3610) 3610 (3650) 3640 (3650) 3660 (3670) 3600 (0.00) 910 (920) 940 (950) 950 (449,020,40) 9700 (0.00) (449,020,40) (2800) 2800 2,764,735.01	Account (COBI) (310) (Racetrack) (320) 3710	Account Capital Outlay Bond Issues (COBI) Special Act Bonds (Racetrack) F.S. Loans 3710 (310) (320) (330) 3710 (320) (330) 3710 (320) (330) 3710 (320) (330) 3710 (320) (330) 3711 (320) (320) 3710 (310) (320) 3710 (310) (310) 3730 (310) (310) 3740 (310) (310) 3750 (310) (310) 3760 (310) (310) 3760 (310) (310) 3760 (310) (310) 3760 (310) (310) 891 (310) (310) 3610 (310) (310) 3620 (310) (310) 3640 (310) (310) 3650 (310) (310) 3600 0.00 0.00 910 <td>Capital Outlay Bond Issues (COBI) Special Act Bonds (Racetrack) F.S. Loans Public Education Capital Outlay (PECO) 3710 (310) (320) (330) (340) 3701 (370) (330) (340) 3701 (370) (330) (340) 3702 (370) (370) (370) 3730 (370) (370) (370) 3770 (370) (370) (370) 3770 (370) (370) (370) 3610 (360) (360) (360) 3620 (360) (360) (360) 3630 (300) (00) (00) 3630 (00) (00) (00) 3630 (00) (00) (00) 3630 (00) (00) (00) 3630 (00) (00) (00) 3640 (00) (00) (00) 3650 (00) (00) (00) 3650 (00) (00)</td> <td>Account Capital Outlay Bond Issue (COBI) Special Act Bonds (Racetrack) F.S. (330) Public Education Capital Outlay (PECO) District Bonds 3710 (310) (320) (330) (340) (350) 3711 </td>	Capital Outlay Bond Issues (COBI) Special Act Bonds (Racetrack) F.S. Loans Public Education Capital Outlay (PECO) 3710 (310) (320) (330) (340) 3701 (370) (330) (340) 3701 (370) (330) (340) 3702 (370) (370) (370) 3730 (370) (370) (370) 3770 (370) (370) (370) 3770 (370) (370) (370) 3610 (360) (360) (360) 3620 (360) (360) (360) 3630 (300) (00) (00) 3630 (00) (00) (00) 3630 (00) (00) (00) 3630 (00) (00) (00) 3630 (00) (00) (00) 3640 (00) (00) (00) 3650 (00) (00) (00) 3650 (00) (00)	Account Capital Outlay Bond Issue (COBI) Special Act Bonds (Racetrack) F.S. (330) Public Education Capital Outlay (PECO) District Bonds 3710 (310) (320) (330) (340) (350) 3711

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

For the Fiscal Year Ended June 30, 2009

Exhibit K-7 DOE Page 17

Other

				Other		
		Capital Improvement		Capital	ARRA Economic Stimulus	
	Account	Section 1011.71(2) F.S.	Voted Capital Improvement	Projects	Capital Projects	
Number		(370)	(380)	(390)	(399)	Totals
OTHER FINANCING SOURCES (USES)						
Sale of Bonds	3710					0.00
Premium on Sale of Bonds	3791					0.00
Proceeds of Refunding Bonds	3715					0.00
Premium on Refunding Bonds	3792					0.00
Loans	3720					0.00
Sales of Capital Assets	3730					0.00
Loss Recoveries	3740					0.00
Proceeds of Certificates of Participation	3750					0.00
Premium on Certificates of Participation	3793					0.00
Proceeds of Forward Supply Contract	3760					0.00
Proceeds from Special Facilities Construction Advance	3770					0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760					0.00
Discounts on Sale of Bonds (Function 9299)	891					0.00
Discounts on Refunding Bonds (Function 9299)	892					0.00
Discounts on Certificates of Participation (Function 9299)	893					0.00
Transfers In:						
From General Fund	3610					0.00
From Debt Service Funds	3620			1,916,286.45		1,916,286.45
From Special Revenue Funds	3640					0.00
Interfund	3650					0.00
From Permanent Funds	3660					0.00
From Internal Service Funds	3670					0.00
From Enterprise Funds	3690					0.00
Total Transfers In	3600	0.00	0.00	1,916,286.45	0.00	1,916,286.45
Transfers Out: (Function 9700)						
To General Fund	910	(14,338,676.09)		(2,840,835.00)		(17,179,511.09)
To Debt Service Funds	920	(18,212,267.08)				(18,212,267.08)
To Special Revenue Funds	940					0.00
Interfund	950					0.00
To Permanent Funds	960					0.00
To Internal Service Funds	970					0.00
To Enterprise Funds	990					0.00
Total Transfers Out	9700	(32,550,943.17)	0.00	(2,840,835.00)	0.00	(35,391,778.17)
Total Other Financing Sources (Uses)		(32,550,943.17)	0.00	(924,548.55)	0.00	(33,475,491.72)
Net Change in Fund Balances		(6,199,073.35)		(71,177,162.22)	0.00	(77,029,451.02)
Fund Balances, July 1, 2008	2800	34,742,984.67	·	211,665,714.46		269,746,933.68
Adjustments to Fund Balances	2891			,,,		0.00
Fund Balances, June 30, 2009	2700	28,543,911.32		140,488,552.24		192,717,482.66

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

Exhibit K-8 DOE Page 18 **Fund 000**

For the Fiscal Year Ended June 30, 2009		Fund 000
	Account	
	Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board		
General Administration	7100	
	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Debt Service: (Function 9200)		
Retirement of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		0.00
	2720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	990	0.00
Total Other Financing Sources (Uses)	7700	0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2008	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2009	2700	

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS For the Fiscal Year Ended June 30. 2009

For the Fiscal Year Ended June 30, 2009									DOE Page 19
		Self	Self	Self	Self	Self			
		Insurance	Insurance	Insurance	Insurance	Insurance			
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	
Number		(911)	(912)	(913)	(914)	(915)	(921)	(922)	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		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
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2008	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2009	2780								0.00
				•	•				

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Exhibit K-9 DOE Page 19

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2009

Tor the risear rear Ended Jule 30, 2007									DOL 1 age 20
		Self	Self	Self	Self	Self	Consortium	Other Internal	
	Account	Insurance	Insurance	Insurance	Insurance	Insurance	Programs	Service	
Number		(711)	(712)	(713)	(714)	(715)	(731)	(791)	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	46,154,274.32	940,885.99						47,095,160.31
Other Operating Revenue	3489	20.00							20.00
Total Operating Revenues		46,154,294.32	940,885.99	0.00	0.00	0.00	0.00	0.00	47,095,180.31
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300	4,982,075.97							4,982,075.97
Energy Services	400	4,962,075.97							0.00
Materials and Supplies	500	2,558.46							2,558.46
Capital Outlay	600	2,558.40							2,558.40
Other Expenses	700	38,661,902.48	375,566.20						39,037,468.68
	780	38,001,902.48	373,300.20						59,057,408.08 0.00
Depreciation	/80	42 (46 526 01	275 5((20	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses		43,646,536.91	375,566.20				0.00		44,022,103.11
Operating Income (Loss)		2,507,757.41	565,319.79	0.00	0.00	0.00	0.00	0.00	3,073,077.20
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	112.59	21,751.39						21,863.98
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		112.59	21,751.39	0.00	0.00	0.00	0.00	0.00	21,863.98
Income (Loss) Before Operating Transfers		2,507,870.00	587,071.18	0.00	0.00	0.00	0.00	0.00	3,094,941.18
Transfers In:		2,007,070.00	567,071.10	0.00	0.00	0.00	0.00	0.00	5,071,711.10
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
	3630								0.00
From Capital Projects Funds									0.00
From Special Revenue Funds	3640								
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690							0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		2,507,870.00	587,071.18	0.00	0.00	0.00	0.00	0.00	3,094,941.18
Net Assets, July 1, 2008	2880	191,594.48	2,482,732.43	0.00	0.00	0.00	0.00	5.00	2,674,326.91
Adjustments to Net Assets	2896	171,374.40	2,402,732.43						2,0/4,320.91
Net Assets, June 30, 2009	2890	2,699,464.48	3,069,803.61						5,769,268.09
100 A55015, Juile 30, 2007	2/00	2,077,404.48	3,007,003.01						5,707,208.09

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Exhibit K-10 DOE Page 20

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHOOL INTERNAL FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

June 30, 2009

Account		Balance	Additions	Deductions	Balance
	Number	July 1, 2008			June 30, 2009
ASSETS					
Cash 1110		2,909,838.87	8,702,264.26	8,889,291.41	2,722,811.72
Investments	1160				0.00
Accounts Receivable, Net	1130	11,614.30		3,319.93	8,294.37
Interest Receivable	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141		15,966.80		15,966.80
Inventory	1150				0.00
Due from Other Agencies	1220				0.00
Total Assets	_	2,921,453.17	8,718,231.06	8,892,611.34	2,747,072.89
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Due to Budgetary Funds	2161	86,013.49	66,369.27		152,382.76
Internal Accounts Payable	2290	2,835,439.68	8,651,861.79	8,892,611.34	2,594,690.13
Total Liabilities		2,921,453.17	8,718,231.06	8,892,611.34	2,747,072.89

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Exhibit K-11 DOE Page 21 Fund 891

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2009

Exhibit K-12 DOE Page 22 **Fund 601**

June 30, 2009				Fund 601
		Governmental	Business-type	
		Activities	Activities	
	Account	Total Balance	Total Balance	
	Number	June 30, 2009 [1]	June 30, 2009 [1]	Total
Notes Payable	2310	26,391,327.92		26,391,327.92
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	95,971,686.66		95,971,686.66
Liability for Compensated Absences	2330	14,774,116.00		14,774,116.00
Certificates of Participation Payable	2340	177,228,278.83		177,228,278.83
Estimated Liability for Long-term Claims	2350			0.00
Other Post-employment Benefits Obligation	2360	25,213,484.00		25,213,484.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380	9,139,034.76		9,139,034.76
Total Long-term Liabilities		348,717,928.17	0.00	348,717,928.17

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

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

CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues	Expenditures Flexibi	ity [3]	Balance June	30, 2009
(Revenue Number) [Footnote]	Number	June 30, 2008	To DOE	2008-09	2008-09	2008-09	Encumbered	Unencumbered
Class Size Reduction/Operating Funds (3355)	94740			53,563,377.00	51,439,180.08			2,124,196.92
Class Size Reduction/Capital Funds (3396)	91050	67,366,079.95			59,329,727.78		3,930,345.14	4,106,007.03
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800			2,091,378.00	1,991,378.00			100,000.00
Excellent Teaching (3363)	90570	14,954.81		663,589.20	668,446.51			10,097.50
Florida Teacher Lead Program (3334)	97580	6,233.41		743,851.00	745,805.30			4,279.11
Instructional Materials (3336) [1]	90880			4,712,400.00	2,810,202.41		394,103.65	1,508,093.94
Library Media (3336) [1]	90881			280,828.00	280,828.00			
Preschool Projects (3372)	97950							
Public School Technology (3375)	90320							
Safe Schools (FEFP Earmark) [2]	90803			1,074,462.00	1,074,462.00			
Salary Bonus Outstanding Teachers in D and F Schools	94030							
School Recognition Funds (3361)	92040	108,252.87		1,945,103.00	1,974,184.00			79,171.87
Supplemental Academic Instruction (FEFP Earmark)	91280			12,199,485.00	6,479,164.04		274,440.14	5,445,880.82
Teacher Recruitment and Retention (3362)	93460							
Teacher Training (3376)	91290							
Pupil Transportation (3354)	90830			9,315,616.00	9,315,616.00			
Voluntary Prekindergarten - School Year Program (3371)	96440	61,715.81		1,731,079.03	1,610,514.08		34.44	182,246.32
Voluntary Prekindergarten - Summer Program (3371)	96441	102,038.14		201,057.58	252,029.65		2,096.60	48,969.47

Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
 Combine all programs funded from the Safe Schools allocation on one line "Safe Schools."

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

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Exhibit

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2009

			Exhibit K-14
			DOE Page 24
F 1	G . 1 B	F 1	

	Sub-	General	Special Revenue Fund	Special Revenue Fund	Special Revenue Fund	
	Object	Fund	Food Service (410)	Other (420)	ARRA (430)	Total
ENERGY EXPENDITURES:						
Natural Gas	410	72,408.64	15,187.15			87,595.79
Bottled Gas	420	62,616.29	69,907.04			132,523.33
Electricity	430	11,839,737.75	13,864.42			11,853,602.17
Heating Oil	440					0.00
Total		11,974,762.68	98,958.61	0.00	0.00	12,073,721.29
ENERGY EXPENDITURES FOR PUPIL						
TRANSPORTATION:						
Gasoline	450					0.00
Diesel 460		1,828,270.48				1,828,270.48
Oil & Grease	540	41,023.35				41,023.35
Total		1,869,293.83		0.00	0.00	1,869,293.83

	Sub-	General	Special Revenue Fund	Special Revenue Fund	Capital Projects	
	Object	Fund	Other (420)	ARRA (430)	Funds	Total
EXPENDITURES FOR SCHOOL BUSES						
AND SCHOOL BUS REPLACEMENTS:						
Buses	651				4,913,278.00	4,913,278.00
EXPENDITURES FOR CAPITALIZED						
AUDIO VISUAL MATERIALS:						
Audio Visual Materials	621	2,799.20	7,413.00			10,212.20

	Sub-	General	Special Revenue Fund	Special Revenue Fund	Special Revenue Fund	
	Object	Fund	Food Service (410)	Other (420)	ARRA (430)	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311			334,154.90		334,154.90
Subrecipient awards greater than \$25,000	312			351,062.61		351,062.61
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2009

For the Fiscal Year Ended June 30, 2009					DOE Page 23
	Sub-	General	Special Revenue Fund	Special Revenue Fund	
	Object	Fund	Other (420)	ARRA (430)	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	84,722,580.00	435,700.00		85,158,280.00
Basic Programs 101, 102, and 103 (Function 5100)	140				0.00
Basic Programs 101, 102, and 103 (Function 5100)	750	1,061,330.00	24,700.00		1,086,030.00
Total Basic Program Salaries		85,783,910.00	460,400.00	0.00	86,244,310.00
Other Programs 130 (ESOL) (Function 5100)	120	14,354,415.00	173,000.00		14,527,415.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	179,820.00	9,800.00		189,620.00
Total Other Program Salaries		14,534,235.00	182,800.00	0.00	14,717,035.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	30,548,960.00	855,800.00		31,404,760.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	382,700.00	48,500.00		431,200.00
Total ESE Program Salaries		30,931,660.00	904,300.00	0.00	31,835,960.00
Career Program 300 (Function 5300)	120	3,348,700.00	31,200.00		3,379,900.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	41,950.00	1,800.00		43,750.00
Total Career Program Salaries		3,390,650.00	33,000.00	0.00	3,423,650.00

	Sub-	General	Special Revenue Fund	Special Revenue Fund	
Textbooks (used for classroom instruction)	Object	Fund	Other (420)	ARRA (430)	Total
Textbooks (Function 5000)	520	3,061,392.84	61,697.21		3,123,090.05

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DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION

For the Fiscal Year Ended June 30, 2009

Tor the Tiseth Teth Ended Suite 50, 2005								1 ulu 100
				Supplemental	Comprehensive		Instructional	
CATEGORICAL FLEXIBLE SPENDING -	Account	Safe	Pupil	Academic	K-12	Instructional	Materials	
GENERAL FUND:	Number	Schools	Transportation	Instruction	Reading	Materials	Library Media	Totals
EXPENDITURES								
Instruction:								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Instruction	5300							0.00
Adult Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	42,155.27
Special Revenue Fund	5900	
Total:	5900	42,155.27

MEDICAID EXPENDITURE REPORT Medicaid Expenditures are used in federal reporting	Unexpended July 1, 2008	Earnings 2008-2009	Expenditures 2008-2009	Unexpended June 30, 2009
Earnings, Expenditures, and Carryforward Amounts:	981.44	1,451,867.93	1,406,209.94	46,639.43
Expenditure Program or Activity:				
Exceptional Student Education				1,406,209.94
Other: Please limit explanation to 100 characters.				

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Exhibit K-14 DOE Page 26 Fund 100

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Agriculture:				
Indirect: Florida Department of Agriculture and Consumer Services:				
Child Nutrition Cluster:				
Non-Cash Assistance (Commodities): National School Lunch Program	10.555 (2)	300	\$ 731,088.97	
Summer Food Service Program for Children	10.559 (2)	323	11,013.29	
Non-Cash Assistance Subtotal			742,102.26	
Florida Department of Education:				
Cash Assistance: School Breakfast Program	10.553	321	2,531,789.81	
National School Lunch Program	10.555	300	11,830,372.02	
Summer Food Service Program for Children	10.559	323	677,621.57	
Cash Assistance Subtotal Total Child Nutrition Cluster			15,039,783.40 15,781,885.66	
Total United States Department of Agriculture			15,781,885.66	
United States Department of Education:				
Direct:				
Federal Pell Grant Program Safe and Drug-Free Schools and Communities - National Programs	84.063 84.184	N/A N/A	393,542.00 1,714,001.91	353,310.13
Teaching American History	84.215	N/A N/A	307,226.38	355,510.15
Carol M. White Physical Education Program	84.215	N/A	89,314.61	
Fund for the Improvement of Education	84.215 84.215	N/A N/A	370,229.39	
Elementary and Secondary School Counseling Program	84.215	IN/A	355,850.31	353,310.13
Total Direct			3,230,164.60	555,510.15
Special Education Cluster:				
Florida Department of Education: Special Education - Grants to States	84.027	262. 263	9,508,904.58	
Special Education - Preschool Grants	84.173	267	199,731.70	
Special Education - Grants to States, Recovery Act	84.391		590,562.87	
Special Education - Preschool Grants, Recovery Act	84.392		13,943.90	
Total Special Education Cluster			10,313,143.05	
Florida Department of Education: Adult Education - State Grant Program	84.002	191, 193, 212, 222,	255,694.94	
	04.010	223,226,228	10 517 0 51 11	150.056.40
Title I Grants to Local Educational Agencies Migrant Education - State Grant Program	84.010 84.011	226, 228 217	10,517,261.11 57,864.35	178,076.40
Vocational Education - Basic Grants to States	84.048	151	515,178.02	
Safe and Drug-Free Schools and Communities - State Grants	84.186 84.196	103 127	286,997.54	22,633.48
Education for Homeless Children and Youth Twenty-First Century Community Learning Centers	84.196	244	48,578.99 2,373,179.23	
State Grants for Innovative Programs	84.298	113	6,907.22	
Education Technology State Grants	84.318	121, 122 102	83,950.37	
English Language Acquisition Grants Mathematics and Science Partnerships	84.365 84.366	235	1,631,629.29 501,894.63	
Improving Teacher Quality State Grants	84.367	224	1,745,036.16	
School Improvement Grants Learn and Serve America	84.377 94.004	126 234	301,092.02 7,230.32	121,197.50
Valencia Community College:	94.004	234	7,250.52	
Tech-Prep Education	84.243	None	74,847.00	
Total Indirect			28,720,484.24	321,907.38
Total United States Department of Education			31,950,648.84	675,217.51
United States Department of Health and Human Services: Indirect:				
Early Learning Coalitition of Osceola County:				
Child Care and Development Block Grant	93.575	None	190,924.78	
United States Department of Homeland Security: Indirect:				
Florida Division of Emergency Management:				
Hazard Mitigation Grant Program Florida Department of Law Enforcement:	97.039	None	72,560.50	
Homeland Security Grant Program	97.067	532	253,855.74	
Total United States Department of Homeland Security			326,416.24	
United States Department of Defense:				
Direct: Air Force Junior Reserve Officers Training Corps	None	N/A	112,656.70	
Army Junior Reserve Officers Training Corps	None	N/A	124,557.45	
Marine Junior Reserve Officers Training Corps Navy Junior Reserve Officers Training Corps	None	N/A N/A	42,340.30 51,030.94	
	ivone	197		
Total United States Department of Defense			330,585.39	· ·-·
Total Expenditures of Federal Awards			\$ 48,580,460.91	\$ 675,217.51

Notes: (1) <u>Basis of Presentation</u>. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the 2008-09 fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconcilied to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported.

(2) <u>Noncash Assistance - Food Commodities</u>. Represents the amount of donated food used during the 2008-09 fiscal year. Commodities are valued at fair value as determined at the time of donation.