

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 10 1 000180 GENERAL REVENUE-FBOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	8,062,680.76
15100 010000 010000	ACCOUNTS RECEIVABLE SALARIES AND BENEFITS CF SALARIES AND BENEFITS	2,825.24 0.00
	** GL 15100 TOTAL	2,825.24
15900 010000	ALLOWANCE FOR UNCOLLECTIBLES SALARIES AND BENEFITS	2,816.58-
16200 109996	DUE FROM STATE FUNDS, WITHIN DEPART. EDUCATION DATA WAREHOUSE	0.00
17100 040000	SUPPLY INVENTORY EXPENSES	0.00
17111 040000 040000	SUPPLY PURCHASES EXPENSES CF EXPENSES	0.00 0.00
	** GL 17111 TOTAL	0.00
17112 040000	PRO-RATED SUPPLY CHARGES EXPENSES	0.00
17113 040000	DIRECT SUPPLY CHARGES EXPENSES	0.00
17120 040000	POSTAGE METER INVENTORY - JULY 1 EXPENSES	0.00
17121 040000	POSTAGE METER PURCHASES EXPENSES	0.00
17122 040000	PRO-RATED POSTAGE METER CHARGES EXPENSES	0.00
17123 040000	DIRECT POSTAGE METER CHARGES EXPENSES	0.00
17124 040000 040000	BULK POSTAGE PURCHASES EXPENSES CF EXPENSES	0.00 0.00
	** GL 17124 TOTAL	0.00

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17130	PRINT SHOP INVENTORY - JULY 1	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
100147	ASSESSMENT AND EVALUATION	0.00
	** GL 17130 TOTAL	0.00
17131	PRINT SHOP PURCHASES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 17131 TOTAL	0.00
17132	PRORATED PRINT SHOP CHARGES	
040000	EXPENSES	0.00
17133	DIRECT CHARGES FOR PRINTING	
040000	EXPENSES	0.00
100147	ASSESSMENT AND EVALUATION	0.00
100147	CF ASSESSMENT AND EVALUATION	0.00
	** GL 17133 TOTAL	0.00
17161	TELEPHONE CHARGES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 17161 TOTAL	0.00
17162	PRORATED TELEPHONE CHARGES	
040000	EXPENSES	0.00
17171	PRINTSHOP LEASES	
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	0.00
	** GL 17171 TOTAL	0.00
17172	PRORATED PRINTSHOP LEASES	
100777	CONTRACTED SERVICES	0.00
19921	COPYING MACHINE CHARGES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 19921 TOTAL	0.00
19922	PRO-RATED COPYING MACHINE CHARGES	
040000	EXPENSES	0.00
100777	CONTRACTED SERVICES	0.00
	** GL 19922 TOTAL	0.00

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
19931 040000	TABS CHARGES EXPENSES	0.00
19941 040000	MAINTENANCE CONTRACT CHARGES EXPENSES	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	0.00
	** GL 19941 TOTAL	0.00
19942 100777	PRORATED MAINTENANCE CONTRACT CHARGES CONTRACTED SERVICES	0.00
25400 001200	OTHER LOANS AND NOTES RECEIVABLE	255,932.40
27600 060000	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	86,714.79-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	7,204.63-
100147	ASSESSMENT AND EVALUATION	0.00
100147	CF ASSESSMENT AND EVALUATION	273,816.50-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	38,424.85-
210015	REGIONAL DATA CENTERS-SUS	0.00
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	63,687.02-
210023	NORTHWEST REGIONAL DC	0.00
210023	CF NORTHWEST REGIONAL DC	291.00-
	** GL 31100 TOTAL	470,138.79-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,907.18-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	21,340.43-
100147	ASSESSMENT AND EVALUATION	0.00
100147	CF ASSESSMENT AND EVALUATION	9,106.14-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	1,288.42-
	** GL 32100 TOTAL	33,642.17-

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
010000	SALARIES AND BENEFITS	0.00
100147	ASSESSMENT AND EVALUATION	0.00
100147	CF ASSESSMENT AND EVALUATION	20,645.55-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	68,548.57-
	** GL 35200 TOTAL	89,194.12-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	4.54-
010000	CF SALARIES AND BENEFITS	1,213.34-
040000	EXPENSES	0.00
040000	CF EXPENSES	12,166.28-
100147	ASSESSMENT AND EVALUATION	0.00
100147	CF ASSESSMENT AND EVALUATION	7,170.95-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	22,134.57-
210020	EDU TECH/INFORMATION SRVCS	167,515.74
210020	CF EDU TECH/INFORMATION SRVCS	182,046.22-
	** GL 35300 TOTAL	57,220.16-
35700	DUE TO COMPONENT UNIT/PRIMARY	
100147	ASSESSMENT AND EVALUATION	0.00
100147	CF ASSESSMENT AND EVALUATION	67,817.20-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	31,742.08-
210023	NORTHWEST REGIONAL DC	0.00
210023	CF NORTHWEST REGIONAL DC	10,194.68-
	** GL 35700 TOTAL	109,753.96-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	78,809.60-
	** GL 38600 TOTAL	78,809.60-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	7,479,863.02-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00

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480000 DEPARTMENT OF EDUCATION  
 10 1 000180 GENERAL REVENUE-FBOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55200 000000	FUND BALANCE RESERVED FOR INVENTORIES BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000 CF	EXPENSES	80,939.31
060000 CF	OPERATING CAPITAL OUTLAY	72,845.07
100147 CF	ASSESSMENT AND EVALUATION	6,766,289.71
100777 CF	CONTRACTED SERVICES	40,492.27
210020 CF	EDU TECH/INFORMATION SRVCS	23,632.16
210023 CF	NORTHWEST REGIONAL DC	72,212.24
	** GL 94100 TOTAL	7,056,410.76
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	80,939.31-
060000 CF	OPERATING CAPITAL OUTLAY	72,845.07-
100147 CF	ASSESSMENT AND EVALUATION	6,766,289.71-
100777 CF	CONTRACTED SERVICES	40,492.27-
210020 CF	EDU TECH/INFORMATION SRVCS	23,632.16-
210023 CF	NORTHWEST REGIONAL DC	72,212.24-
	** GL 98100 TOTAL	7,056,410.76-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 10 1 000181 DEPT OF EDUCATION-GENERAL REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
15400 000000	LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	1,811.43
15900 000000	ALLOWANCE FOR UNCOLLECTIBLES BALANCE BROUGHT FORWARD	1,811.43-
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
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480000 DEPARTMENT OF EDUCATION  
10 1 000182 OFFICE OF EDUCATIONAL FACILITIES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100	UNEXPENDED GENERAL REVENUE RELEASES	
080636 91	CATEGORY NAME NOT ON TITLE FILE	0.00
089025 88	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 13100 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
080636 91	CATEGORY NAME NOT ON TITLE FILE	0.00
089025 88	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 54900 TOTAL	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION  
 10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	2,061,030.00
089000 05	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 10	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 12	MAINT/REPAIR/RENOV/REMODEL	0.00
089001	SURVEY REC NEEDS/P.SCHOOLS	0.00
089001 01	SURVEY REC NEEDS/P.SCHOOLS	0.00
089001 05	SURVEY REC NEEDS/P.SCHOOLS	0.00
089006 02	COMMUNITY COLLEGE PROJECTS	0.00
089006 06	COMMUNITY COLLEGE PROJECTS	10,642.85
089006 07	COMMUNITY COLLEGE PROJECTS	3,691,667.34
089006 11	COMMUNITY COLLEGE PROJECTS	400,000.00
089006 12	COMMUNITY COLLEGE PROJECTS	0.00
089007 06	SUS PROJECTS	0.00
089007 08	SUS PROJECTS	1,012,271.13
089007 09	SUS PROJECTS	0.00
089007 10	SUS PROJECTS	800,000.00
089035 01	SPECIAL FAC. CONSTR. ACCT.	0.00
089185 05	G/A-COMM COLLEGE FAC MTCH	0.00
089185 06	G/A-COMM COLLEGE FAC MTCH	0.00
089185 08	G/A-COMM COLLEGE FAC MTCH	0.00
089185 09	G/A-COMM COLLEGE FAC MTCH	0.00
089542 01	PUBLIC BROADCASTING PROJ	0.00
089700 01	PUBLIC SCH FAC	0.00
089700 03	PUBLIC SCH FAC	0.00
089803 04	SUS FAC CHALLENGE GRANTS	0.00
089803 05	SUS FAC CHALLENGE GRANTS	0.00
089803 06	SUS FAC CHALLENGE GRANTS	0.00
089803 07	SUS FAC CHALLENGE GRANTS	0.00
089803 08	SUS FAC CHALLENGE GRANTS	0.00
	** GL 13100 TOTAL	7,975,611.32
15100	ACCOUNTS RECEIVABLE	
110091	CATEGORY NAME NOT ON TITLE FILE	0.00
110091 CF	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 15100 TOTAL	0.00
15410	LOANS-SCHOLARSHIPS, RECEIPT TRAN	
000000	BALANCE BROUGHT FORWARD	0.00
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
110091	CATEGORY NAME NOT ON TITLE FILE	0.00
110091 CF	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 16100 TOTAL	0.00



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 10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 17100 TOTAL	0.00
17110	SUPPLY INVENTORIES JULY 1	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 17110 TOTAL	0.00
17111	SUPPLY PURCHASES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 17111 TOTAL	0.00
17112	PRO-RATEDSUPPLY CHARGES	
040000	EXPENSES	0.00
17113	DIRECT SUPPLY CHARGES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 17113 TOTAL	0.00
17120	POSTAGE METER INVENTORY - JULY 1	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 17120 TOTAL	0.00
17121	POSTAGE METER PURCHASES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 17121 TOTAL	0.00
17122	PRO-RATED POSTAGE METER CHARGES	
040000	EXPENSES	0.00
17123	DIRECT POSTAGE METER CHARGES	
040000	EXPENSES	0.00

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480000 DEPARTMENT OF EDUCATION  
 10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17130	PRINT SHOP INVENTORY - JULY 1	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 17130 TOTAL	0.00
17131	PRINT SHOP PURCHASES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 17131 TOTAL	0.00
17133	DIRECT CHARGES FOR PRINTING	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 17133 TOTAL	0.00
17140	UPS INVENTORY -JULY 1	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 17140 TOTAL	0.00
17141	UPS PURCHASES	
040000	EXPENSES	0.00
17142	UPS DIRECT CHARGES	
040000	EXPENSES	0.00
17151	RPS PURCHASES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 17151 TOTAL	0.00
17152	RPS DIRECT CHARGES	
040000	EXPENSES	0.00
17160	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
17170	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
17180	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00

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480000 DEPARTMENT OF EDUCATION  
 10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17320	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 17320 TOTAL	0.00
17330	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
19900	OTHER CURRENT ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
19910	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
19911	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
19920	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
19921	COPYING MACHINE CHARGES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 19921 TOTAL	0.00
19922	PRO-RATED COPYING MACHINE CHARGES	
040000	EXPENSES	0.00
19923	DIRECT COPYING MACHINE CHARGES	
040000	EXPENSES	0.00
19930	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
19931	TABS CHARGES	
040000	EXPENSES	0.00
19932	PRO-RATED TABS CHARGES	
040000	EXPENSES	0.00
19960	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 19960 TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION  
 10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
19970 040000	GENERAL LEDGER NAME NOT ON FILE EXPENSES	0.00
19980 040000	GENERAL LEDGER NAME NOT ON FILE EXPENSES	0.00
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
	** GL 27600 TOTAL	0.00
28800	OTHER CAPITAL ASSETS	
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
101344	G/A-FL INFO RESOURCE NETWK	0.00
101344	CF G/A-FL INFO RESOURCE NETWK	0.00
	** GL 28800 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
101344	G/A-FL INFO RESOURCE NETWK	0.00
102051	CATEGORY NAME NOT ON TITLE FILE	0.00
210005	KNOTT DATA CNTR - DOE	0.00
	** GL 31100 TOTAL	0.00
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 32100 TOTAL	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
030000	OTHER PERSONAL SERVICES	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
101344	G/A-FL INFO RESOURCE NETWK	0.00
210005	KNOTT DATA CNTR - DOE	0.00
	** GL 35200 TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION  
10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
101344	G/A-FL INFO RESOURCE NETWK	0.00
101344	CF G/A-FL INFO RESOURCE NETWK	0.00
	** GL 35300 TOTAL	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	63,735,230.20-
089000	05 MAINT/REPAIR/RENOV/REMODEL	0.00
089000	10 MAINT/REPAIR/RENOV/REMODEL	0.00
089000	12 MAINT/REPAIR/RENOV/REMODEL	0.00
089001	SURVEY REC NEEDS/P.SCHOOLS	0.00
089001	01 SURVEY REC NEEDS/P.SCHOOLS	0.00
089001	05 SURVEY REC NEEDS/P.SCHOOLS	0.00
089006	02 COMMUNITY COLLEGE PROJECTS	0.00
089006	06 COMMUNITY COLLEGE PROJECTS	4,446,182.15
089006	07 COMMUNITY COLLEGE PROJECTS	20,527,332.66
089006	11 COMMUNITY COLLEGE PROJECTS	400,000.00-
089006	12 COMMUNITY COLLEGE PROJECTS	0.00
089007	06 SUS PROJECTS	10,491,117.96
089007	08 SUS PROJECTS	1,012,271.13-
089007	09 SUS PROJECTS	0.00
089007	10 SUS PROJECTS	800,000.00-
089035	01 SPECIAL FAC. CONSTR. ACCT.	0.00
089185	05 G/A-COMM COLLEGE FAC MTCH	0.00
089185	06 G/A-COMM COLLEGE FAC MTCH	0.00
089185	08 G/A-COMM COLLEGE FAC MTCH	0.00
089185	09 G/A-COMM COLLEGE FAC MTCH	0.00
089542	01 PUBLIC BROADCASTING PROJ	0.00
089700	01 PUBLIC SCH FAC	0.00
089700	03 PUBLIC SCH FAC	0.00
089803	04 SUS FAC CHALLENGE GRANTS	0.00
089803	05 SUS FAC CHALLENGE GRANTS	12,347,317.00
089803	06 SUS FAC CHALLENGE GRANTS	7,659,940.24
089803	07 SUS FAC CHALLENGE GRANTS	2,500,000.00
089803	08 SUS FAC CHALLENGE GRANTS	0.00
	** GL 54900 TOTAL	7,975,611.32-

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480000 DEPARTMENT OF EDUCATION  
 10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
089542 01	PUBLIC BROADCASTING PROJS	0.00
	** GL 55100 TOTAL	0.00
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
089001 01	SURVEY REC NEEDS/P.SCHOOLS	0.00
089006 02	COMMUNITY COLLEGE PROJECTS	0.00
089006 06	COMMUNITY COLLEGE PROJECTS	0.00
089006 07	COMMUNITY COLLEGE PROJECTS	0.00
089007 06	SUS PROJECTS	0.00
089542 01	PUBLIC BROADCASTING PROJS	0.00
089700 01	PUBLIC SCH FAC	0.00
089803 03	SUS FAC CHALLENGE GRANTS	0.00
089803 05	SUS FAC CHALLENGE GRANTS	0.00
089803 06	SUS FAC CHALLENGE GRANTS	0.00
089803 07	SUS FAC CHALLENGE GRANTS	0.00
140574	CLASS SIZE REDUCTION	0.00
148045 04	CLASS SIZE REDUCT PROJECT	0.00
148045 05	CLASS SIZE REDUCT PROJECT	0.00
148045 06	CLASS SIZE REDUCT PROJECT	0.00
148045 07	CLASS SIZE REDUCT PROJECT	0.00
	** GL 55600 TOTAL	0.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 98100 TOTAL	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
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480000 DEPARTMENT OF EDUCATION  
 10 1 000186 DOE ADMINISTERED FUNDS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
17100 000000	SUPPLY INVENTORY BALANCE BROUGHT FORWARD	0.00
27600 060000	FURNITURE AND EQUIPMENT CF OPERATING CAPITAL OUTLAY	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
210005	KNOTT DATA CNTR - DOE	0.00
	** GL 31100 TOTAL	0.00
32100 990000	ACCRUED SALARIES AND WAGES CATEGORY NAME NOT ON TITLE FILE	0.00
35100 040000	DUE TO STATE FUNDS, WITHIN DIVISION EXPENSES	0.00
35200 040000	DUE TO STATE FUNDS, WITHIN DEPARTMENT EXPENSES	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
55200 000000	FUND BALANCE RESERVED FOR INVENTORIES BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55200 TOTAL	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
10 1 000187 PRIVATE COLLEGES & UNIVERSITIES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	2,469,755.32
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	2,469,755.32-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
101157 CF	G/A-HIST BLK PRIV COLLEGES	2,436,890.07
102118 CF	G/A-ACADEMIC PRG CONTRACTS	32,865.25
	** GL 94100 TOTAL	2,469,755.32
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
101157 CF	G/A-HIST BLK PRIV COLLEGES	2,436,890.07-
102118 CF	G/A-ACADEMIC PRG CONTRACTS	32,865.25-
	** GL 98100 TOTAL	2,469,755.32-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 10 1 000188 PUBLIC SCHOOLS DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	4,497,247.64
15100	ACCOUNTS RECEIVABLE	
050560	G/A-FL ED FINANCE PROGRAM	10,193.25
100485	G/A-COLLEGE REACH OUT PROG	0.00
100485 CF	G/A-COLLEGE REACH OUT PROG	0.00
	** GL 15100 TOTAL	10,193.25
15900 050560	ALLOWANCE FOR UNCOLLECTIBLES G/A-FL ED FINANCE PROGRAM	6,115.95-
17111	SUPPLY PURCHASES	
040000	EXPENSES	0.00
040000 CF	EXPENSES	0.00
	** GL 17111 TOTAL	0.00
17112 040000	PRO-RATED SUPPLY CHARGES EXPENSES	0.00
17113 040000	DIRECT SUPPLY CHARGES EXPENSES	0.00
17121 040000	POSTAGE METER PURCHASES EXPENSES	0.00
17122 040000	PRO-RATED POSTAGE METER CHARGES EXPENSES	0.00
17123 040000	DIRECT POSTAGE METER CHARGES EXPENSES	0.00
17124 040000	BULK POSTAGE PURCHASES EXPENSES	0.00
17131	PRINT SHOP PURCHASES	
040000	EXPENSES	0.00
040000 CF	EXPENSES	0.00
	** GL 17131 TOTAL	0.00
17133 040000	DIRECT CHARGES FOR PRINTING EXPENSES	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
10 1 000188 PUBLIC SCHOOLS DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17161 040000	TELEPHONE CHARGES EXPENSES	0.00
17162 040000	PRORATED TELEPHONE CHARGES EXPENSES	0.00
19921 001800 040000 040000	COPYING MACHINE CHARGES EXPENSES CF EXPENSES	0.00 0.00 0.00
	** GL 19921 TOTAL	0.00
19922 040000	PRO-RATED COPYING MACHINE CHARGES EXPENSES	0.00
19931 040000	TABS CHARGES EXPENSES	0.00
19932 040000	PRO-RATED TABS CHARGES EXPENSES	0.00
25400 001204	OTHER LOANS AND NOTES RECEIVABLE	346,462.40
27600 101764	FURNITURE AND EQUIPMENT CF CATEGORY NAME NOT ON TITLE FILE	0.00
28800 060000 060000 100147 100147 101764	OTHER CAPITAL ASSETS OPERATING CAPITAL OUTLAY CF OPERATING CAPITAL OUTLAY ASSESSMENT AND EVALUATION CF ASSESSMENT AND EVALUATION CF CATEGORY NAME NOT ON TITLE FILE	0.00 0.00 0.00 0.00 0.00
	** GL 28800 TOTAL	0.00
31100 000000 010000 040000 050686 100147 100291 100291 100295 100295	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD SALARIES AND BENEFITS EXPENSES G/A-INSTRUCTIONAL MATERIAL ASSESSMENT AND EVALUATION G/A-ASST/LOW PERF SCHOOLS CF G/A-ASST/LOW PERF SCHOOLS G/A-MENTORING/STUDENT INIT CF G/A-MENTORING/STUDENT INIT	0.00 0.00 0.00 0.00 0.00 0.00 910,404.58- 0.00 1,141,243.00-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
10 1 000188 PUBLIC SCHOOLS DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100301	CAPITOL TECHNICAL CENTER	0.00
103774	TEACHER PROFESSIONAL DEV	3,500.00-
104052	G/A-SCHOOL/INSTRUCT ENHANC	0.00
104052 CF	G/A-SCHOOL/INSTRUCT ENHANC	43,120.10-
104053	G/A-EXCEPTIONAL EDUCATION	0.00
104053 CF	G/A-EXCEPTIONAL EDUCATION	20,000.00-
	** GL 31100 TOTAL	2,118,267.68-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	0.00
030000 CF	OTHER PERSONAL SERVICES	0.00
100485	G/A-COLLEGE REACH OUT PROG	0.00
100485 CF	G/A-COLLEGE REACH OUT PROG	54.58-
	** GL 32100 TOTAL	54.58-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
100147	ASSESSMENT AND EVALUATION	0.00
103774	TEACHER PROFESSIONAL DEV	3,500.00
103774 CF	TEACHER PROFESSIONAL DEV	3,500.00-
	** GL 35200 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
100301	CAPITOL TECHNICAL CENTER	0.00
100301 CF	CAPITOL TECHNICAL CENTER	1.75-
	** GL 35300 TOTAL	1.75-
35700	DUE TO COMPONENT UNIT/PRIMARY	
104052	G/A-SCHOOL/INSTRUCT ENHANC	0.00
104052 CF	G/A-SCHOOL/INSTRUCT ENHANC	10,508.00-
	** GL 35700 TOTAL	10,508.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,718,955.33-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
050686	G/A-INSTRUCTIONAL MATERIAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
10 1 000188 PUBLIC SCHOOLS DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
054450	G/A-EXTENDED SCHOOL YEAR	0.00
100147	ASSESSMENT AND EVALUATION	0.00
104576	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55100 TOTAL	0.00
94100	ENCUMBRANCES	
100291	CF G/A-ASST/LOW PERF SCHOOLS	812,812.42
100295	CF G/A-MENTORING/STUDENT INIT	434,612.50
100301	CF CAPITOL TECHNICAL CENTER	1,086.70
100485	CF G/A-COLLEGE REACH OUT PROG	17,833.09
102816	CF G/A-PUBLIC BROADCASTING	381,530.76
103774	CF TEACHER PROFESSIONAL DEV	16,211.29
104052	CF G/A-SCHOOL/INSTRUCT ENHANC	704,328.87
	** GL 94100 TOTAL	2,368,415.63
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100291	CF G/A-ASST/LOW PERF SCHOOLS	812,812.42-
100295	CF G/A-MENTORING/STUDENT INIT	434,612.50-
100301	CF CAPITOL TECHNICAL CENTER	1,086.70-
100485	CF G/A-COLLEGE REACH OUT PROG	17,833.09-
102816	CF G/A-PUBLIC BROADCASTING	381,530.76-
103774	CF TEACHER PROFESSIONAL DEV	16,211.29-
104052	CF G/A-SCHOOL/INSTRUCT ENHANC	704,328.87-
	** GL 98100 TOTAL	2,368,415.63-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 10 1 000189 EDUCATION DEPT.-VOCATIONAL EDUCATION DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
27600 060000	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
32100 010000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS	0.00
35200 040000	DUE TO STATE FUNDS, WITHIN DEPARTMENT EXPENSES	0.00
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 10 1 000191 EDUCATION DEPT.-COMMUNITY COLLEGES DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
31100 000000 040000 040000 210005	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD EXPENSES CF EXPENSES KNOTT DATA CNTR - DOE	0.00 0.00 0.00 0.00
	** GL 31100 TOTAL	0.00
32100 010000 040000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS EXPENSES	0.00 0.00
	** GL 32100 TOTAL	0.00
35200 040000 210005	DUE TO STATE FUNDS, WITHIN DEPARTMENT EXPENSES KNOTT DATA CNTR - DOE	0.00 0.00
	** GL 35200 TOTAL	0.00
35300 000000 040000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD EXPENSES	0.00 0.00
	** GL 35300 TOTAL	0.00
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000 104043 210015	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD G/A-DISTANCE LEARNING REGIONAL DATA CENTERS-SUS	0.00 0.00 0.00
	** GL 55100 TOTAL	0.00
98100 000000 040000	BUDGETARY FND BAL RESERVED/ENCUMBRANCE BALANCE BROUGHT FORWARD EXPENSES	0.00 0.00
	** GL 98100 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
10 1 000191 EDUCATION DEPT.-COMMUNITY COLLEGES DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
10 1 000193 EDUCATION DEPT.-DEP COMMIS FOR TECHNOLOGY & EDUC

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
35300 000000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 10 1 000194 EDUCATION DEPT.-POST SECONDARY EDUCATIONAL PLAN COMM.

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
31100 040000 990000	ACCOUNTS PAYABLE EXPENSES CATEGORY NAME NOT ON TITLE FILE ** GL 31100 TOTAL	0.00 0.00 0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
10 1 000197 GENERAL REVENUE FUND - DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	16,888,439.98
15100 107007	ACCOUNTS RECEIVABLE G/A-VOLUNTARY PRE-K PROG	58,178.23
15900 107007	ALLOWANCE FOR UNCOLLECTIBLES G/A-VOLUNTARY PRE-K PROG	33,152.28-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	4,536.83-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	24,827.54-
103114	G/A - SCHOOL READINESS	0.00
103114 CF	G/A - SCHOOL READINESS	2,626,815.74-
103148	G/A-ERLY LRNG STAND/ACCBTY	0.00
103148 CF	G/A-ERLY LRNG STAND/ACCBTY	9,486.25-
107007	G/A-VOLUNTARY PRE-K PROG	0.00
107007 CF	G/A-VOLUNTARY PRE-K PROG	2,997,217.45-
	** GL 31100 TOTAL	5,662,883.81-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	106.70-
	** GL 32100 TOTAL	106.70-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	18,295.19-
103114	G/A - SCHOOL READINESS	595.20-
	** GL 35300 TOTAL	18,890.39-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	40,855.69-
	** GL 38600 TOTAL	40,855.69-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	11,190,729.34-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 10 1 000197 GENERAL REVENUE FUND - DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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94100	ENCUMBRANCES	
040000	CF EXPENSES	953.59
103114	CF G/A - SCHOOL READINESS	502,017.22
103119	CF G/A DATA SYSTEMS SCH READ	85,231.90
103148	CF G/A-ERLY LRNG STAND/ACCBTY	6,392.09
107007	CF G/A-VOLUNTARY PRE-K PROG	10,571,703.79
	** GL 94100 TOTAL	11,166,298.59

98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	953.59-
103114	CF G/A - SCHOOL READINESS	502,017.22-
103119	CF G/A DATA SYSTEMS SCH READ	85,231.90-
103148	CF G/A-ERLY LRNG STAND/ACCBTY	6,392.09-
107007	CF G/A-VOLUNTARY PRE-K PROG	10,571,703.79-
	** GL 98100 TOTAL	11,166,298.59-

*** FUND TOTAL	0.00
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BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
10 1 000205 EDUCATION DEPT.-EDUCATION AND GENERAL

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 089511	UNEXPENDED GENERAL REVENUE RELEASES SUS CRIT DEFERRED MAINT	0.00
54900 089511	COMMITTED FUND BALANCE SUS CRIT DEFERRED MAINT	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 10 1 000210 EDUCATIONAL & GENERAL-GENERAL REVENUE FUND - SUS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	0.00
089881 01	FL CTR ARTS/ED - UCF	330,000.00
	** GL 13100 TOTAL	330,000.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,000,000.00-
089881 01	FL CTR ARTS/ED - UCF	2,670,000.00
	** GL 54900 TOTAL	330,000.00-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
089881 01	FL CTR ARTS/ED - UCF	0.00
	** GL 55600 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
10 1 000211 GENERAL REVENUE FUND - DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	39,149.51
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	6,048.76-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	2,981.44-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	11,142.76-
	** GL 31100 TOTAL	20,172.96-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	800.00-
	** GL 32100 TOTAL	800.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	527.61-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	6,836.35-
	** GL 35300 TOTAL	7,363.96-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	10,812.59-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000 CF	EXPENSES	5,341.97
100777 CF	CONTRACTED SERVICES	5,470.62
	** GL 94100 TOTAL	10,812.59
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	5,341.97-
100777 CF	CONTRACTED SERVICES	5,470.62-
	** GL 98100 TOTAL	10,812.59-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
10 1 000260 LABOR & EMPLOYMENT SEC-VOCATIONAL REHAB

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	1,606,493.95
15100 010000	ACCOUNTS RECEIVABLE SALARIES AND BENEFITS	0.00
15900 010000	ALLOWANCE FOR UNCOLLECTIBLES SALARIES AND BENEFITS	0.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	100.00-
100486	G/A-CLIENT SERVICES	0.00
100486 CF	G/A-CLIENT SERVICES	636,349.05-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	106.71-
101694 CF	G/A-INDEPENDENT LIVING SRV	0.00
104011	LIBRARY SERVICES	0.00
104011 CF	LIBRARY SERVICES	4,932.33-
	** GL 31100 TOTAL	641,488.09-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	162.50-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,971.25-
	** GL 32100 TOTAL	2,133.75-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	499.80-
040000	EXPENSES	2,764.90-
040000 CF	EXPENSES	380.10-
100486	G/A-CLIENT SERVICES	0.00
100486 CF	G/A-CLIENT SERVICES	25,116.00-
	** GL 35300 TOTAL	28,760.80-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	27,594.80-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	906,516.51-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 10 1 000260 LABOR & EMPLOYMENT SEC-VOCATIONAL REHAB

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
100487	G/A-VOCATIONAL REHAB	0.00
	** GL 55100 TOTAL	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	2,106.78
050798	CF G/A-ADULT DISABILITY FNDS	438,099.29
050830	CF G/A-FL ENDOWMENT/VOC REHAB	78,790.00
060000	CF OPERATING CAPITAL OUTLAY	3,545.00
100777	CF CONTRACTED SERVICES	101,568.75
101694	CF G/A-INDEPENDENT LIVING SRV	307,617.69
210014	CF OTHER DATA PROCESSING SVCS	5,811.00
	** GL 94100 TOTAL	937,538.51
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	2,106.78-
050798	CF G/A-ADULT DISABILITY FNDS	438,099.29-
050830	CF G/A-FL ENDOWMENT/VOC REHAB	78,790.00-
060000	CF OPERATING CAPITAL OUTLAY	3,545.00-
100777	CF CONTRACTED SERVICES	101,568.75-
101694	CF G/A-INDEPENDENT LIVING SRV	307,617.69-
210014	CF OTHER DATA PROCESSING SVCS	5,811.00-
	** GL 98100 TOTAL	937,538.51-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 15 8 000001 BREVARD COMMUNITY COLLEGE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
14700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
17100 000000	SUPPLY INVENTORY BALANCE BROUGHT FORWARD	0.00
19900 000000	OTHER CURRENT ASSETS BALANCE BROUGHT FORWARD	0.00
25400 000000	OTHER LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	0.00
27100 000000	LAND AND LAND IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27300 000000	ACC DEPR - BUILDINGS & BUILDING IMPROV BALANCE BROUGHT FORWARD	0.00
28800 000000	OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	0.00
39900 000000	OTHER CURRENT LIABILITIES BALANCE BROUGHT FORWARD	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
15 8 000001 BREVARD COMMUNITY COLLEGE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55900 000000	OTHER FUND BALANCE RESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 15 8 000101 FLORIDA EDUCATION FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	788,296.00
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	1,483,755.00
14700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	12,476,233.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	1,870.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	42,631.00
19100 000000	PREPAID ITEMS BALANCE BROUGHT FORWARD	584.00
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	69,484.00
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	68,309.00-
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	502,958.00-
32100 000000	ACCRUED SALARIES AND WAGES BALANCE BROUGHT FORWARD	37,315.00-
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	1,444,068.00-
39900 000000	OTHER CURRENT LIABILITIES BALANCE BROUGHT FORWARD	65,883.00-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	12,744,320.00-
55900 000000	OTHER FUND BALANCE RESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
15 8 000104 FLORIDA ENDOWMENT FOR VOC REHAB

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	3,404,547.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	149,247.00
19200 000000	DEPOSITS BALANCE BROUGHT FORWARD	4,000.00
19900 000000	OTHER CURRENT ASSETS BALANCE BROUGHT FORWARD	70,234.00
22200 000000	RESTRICTED CASH IN BANK BALANCE BROUGHT FORWARD	0.00
22300 000000	RESTRICTED CASH W/STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	448,105.00
24700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	19,912,255.00
25400 000000	OTHER LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	1,189,628.00
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	385,685.00
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	214,293.00-
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	3,237,150.00-
32100 000000	ACCRUED SALARIES AND WAGES BALANCE BROUGHT FORWARD	20,135.00-
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	22,092,123.00-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
15 8 000104 FLORIDA ENDOWMENT FOR VOC REHAB

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55500 000000	FB RESERVED FOR LONG-TERM RECEIVABLES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
15 8 000105 FLORIDA VIRTUAL SCHOOL

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	21,601,516.00
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	17,932,155.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	3,704,260.00
16700 000000	DUE FROM COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	2,345,982.00
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	4,676,522.00
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	3,661,260.00-
28800 000000	OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	17,489,482.00
28900 000000	ACC DEPR - OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	4,674,880.00-
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	8,583,183.00-
32100 000000	ACCRUED SALARIES AND WAGES BALANCE BROUGHT FORWARD	6,376,911.00-
35500 000000	DUE TO OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD	118,073.00-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	655,507.00-
39900 000000	OTHER CURRENT LIABILITIES BALANCE BROUGHT FORWARD	1,313,561.00-
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	5,614,981.00-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
15 8 000105 FLORIDA VIRTUAL SCHOOL

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
49900 000000	OTHER LONG-TERM LIABILITIES BALANCE BROUGHT FORWARD	2,496,875.00-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	34,254,686.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 15 8 012001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
16100 000000	DUE FROM STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
16500 000000	DUE FROM OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD	0.00
16700 000000	DUE FROM COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00
17100 000000	SUPPLY INVENTORY BALANCE BROUGHT FORWARD	0.00
19100 000000	PREPAID ITEMS BALANCE BROUGHT FORWARD	0.00
27100 000000	LAND AND LAND IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27300 000000	ACC DEPR - BUILDINGS & BUILDING IMPROV BALANCE BROUGHT FORWARD	0.00
27400 000000	INFRASTRUCTURE AND OTHER IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	0.00
27800 000000	CONSTRUCTION WORK IN PROGRESS BALANCE BROUGHT FORWARD	0.00
28400 000000	PROPERTY UNDER CAPITAL LEASE BALANCE BROUGHT FORWARD	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 15 8 012001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
28800 000000	OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
32400 000000	ACCRUED INSURANCE CLAIMS BALANCE BROUGHT FORWARD	0.00
35100 000000	DUE TO STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
35700 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00
38500 000000	INSTALLMENT PURCHASE CONTRACTS BALANCE BROUGHT FORWARD	0.00
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	0.00
39900 000000	OTHER CURRENT LIABILITIES BALANCE BROUGHT FORWARD	0.00
46100 000000	BONDS PAYABLE BALANCE BROUGHT FORWARD	0.00
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
49900 000000	OTHER LONG-TERM LIABILITIES BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
55900 000000	OTHER FUND BALANCE RESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 15 8 643001 RECORD ASTRONAUTS MEMORIAL FOUNDATION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
14700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	0.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
16500 000000	DUE FROM OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD	0.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	0.00
28800 000000	OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55900 000000	OTHER FUND BALANCE RESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 004001 LOTTERY CAPITAL OUTLAY & DEBT SERVICE TF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	7,156,559.94
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	13,906.61
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	739.44-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	7,169,727.11-
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
089074 01	CLSRM FST/97 SCH/BOND PRG	0.00
089074 07	CLSRM FST/97 SCH/BOND PRG	0.00
089090 07	CLS SZ RDCT-LOT CAP OUTLAY	0.00
148045 04	CLASS SIZE REDUCT PROJECT	0.00
149802 98	G/A-CLASSROOM FIRST PROG	0.00
149803 98	G/A-SCH INFRA THRIFT PROG	0.00
	** GL 55600 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 021005 ADMINISTRATIVE TRUST FUND - DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	8,202,111.97
15100 010000	ACCOUNTS RECEIVABLE SALARIES AND BENEFITS	3,091.92
15110 001800	A/R - EMPLOYEES	77.46
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	30,865.79
15900 010000	ALLOWANCE FOR UNCOLLECTIBLES SALARIES AND BENEFITS	588.16-
16200 001500 001599	DUE FROM STATE FUNDS, WITHIN DEPART.	8,521.66 152,181.71 160,703.37
	** GL 16200 TOTAL	
17111 040000	SUPPLY PURCHASES EXPENSES	0.00
17112 040000	PRO-RATED SUPPLY CHARGES EXPENSES	0.00
17121 040000	POSTAGE METER PURCHASES EXPENSES	0.00
17122 040000	PRO-RATED POSTAGE METER CHARGES EXPENSES	0.00
17131 040000	PRINT SHOP PURCHASES EXPENSES	0.00
17132 040000	PRORATED PRINT SHOP CHARGES EXPENSES	0.00
17161 040000 040000	TELEPHONE CHARGES EXPENSES	0.00 0.00
	CF EXPENSES	0.00
	** GL 17161 TOTAL	

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 021005 ADMINISTRATIVE TRUST FUND - DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17162 040000	PRORATED TELEPHONE CHARGES EXPENSES	0.00
17171 100777	PRINTSHOP LEASES CONTRACTED SERVICES	0.00
17172 100777	PRORATED PRINTSHOP LEASES CONTRACTED SERVICES	0.00
19921 040000	COPYING MACHINE CHARGES EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 19921 TOTAL	0.00
19922 040000	PRO-RATED COPYING MACHINE CHARGES EXPENSES	0.00
19941 100777	MAINTENANCE CONTRACT CHARGES CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	0.00
	** GL 19941 TOTAL	0.00
19942 100777	PRORATED MAINTENANCE CONTRACT CHARGES CONTRACTED SERVICES	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
040000	CF EXPENSES	283.60-
050546	G/A-FEDERAL GRANTS & AIDS	0.00
050546	CF G/A-FEDERAL GRANTS & AIDS	15,250.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	22,770.27-
	** GL 31100 TOTAL	38,303.87-
32100 010000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	911.15-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	81.00-
	** GL 32100 TOTAL	992.15-
35200 001599	DUE TO STATE FUNDS, WITHIN DEPARTMENT	847.14-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	15,312.38-
	** GL 35200 TOTAL	16,159.52-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 021005 ADMINISTRATIVE TRUST FUND - DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	504.34-
040000	EXPENSES	0.00
040000 CF	EXPENSES	29,511.61-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,641.22-
	** GL 35300 TOTAL	31,657.17-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	33,007.50-
	** GL 38600 TOTAL	33,007.50-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	8,276,142.14-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	1,141.26
050546 CF	G/A-FEDERAL GRANTS & AIDS	183,161.27
100147 CF	ASSESSMENT AND EVALUATION	2,092,227.00
100777 CF	CONTRACTED SERVICES	24,000.83
	** GL 94100 TOTAL	2,300,530.36
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	1,141.26-
050546 CF	G/A-FEDERAL GRANTS & AIDS	183,161.27-
100147 CF	ASSESSMENT AND EVALUATION	2,092,227.00-
100777 CF	CONTRACTED SERVICES	24,000.83-
	** GL 98100 TOTAL	2,300,530.36-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 070002 ALEX P COURTELIS CAPITAL FACIL MATCH TF BOR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
33100 000000	DEPOSITS PAYABLE BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
089803	03 SUS FAC CHALLENGE GRANTS	0.00
089803	04 SUS FAC CHALLENGE GRANTS	0.00
089803	05 SUS FAC CHALLENGE GRANTS	0.00
089803	06 SUS FAC CHALLENGE GRANTS	0.00
089900	02 SUS FAC ENHNC CHAL GRT PRG	0.00
	** GL 55600 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 071001 DIV.OF UNIV CAPITAL IMPROVEMENT FEE TF BOR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11300 000000	CASH WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	710,516.34
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	19,167,977.54
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	35,067.05
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,864.61-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	19,911,696.32-
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
080595 06	SUS CAPITAL IMPVE FEE PROJ	0.00
080595 07	SUS CAPITAL IMPVE FEE PROJ	0.00
082030 02	SUS CONSTRUCTION PROJECTS	0.00
082030 05	SUS CONSTRUCTION PROJECTS	0.00
	** GL 55600 TOTAL	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 077001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 098002 CHILD CARE AND DEVELOPMENT TRUST FUNDS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	2,724,537.21
15100	ACCOUNTS RECEIVABLE	
103114	G/A - SCHOOL READINESS	38,871.60
180200	TR/GENERAL REVENUE-SWCAP	141.22
	** GL 15100 TOTAL	39,012.82
15900	ALLOWANCE FOR UNCOLLECTIBLES	
103114	G/A - SCHOOL READINESS	18,015.18-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	17,800.43
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	4,869.60
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,199.42
103114	G/A - SCHOOL READINESS	0.00
103114 CF	G/A - SCHOOL READINESS	2,332,290.30
185080	TR TO ADMIN TF	847.14
	** GL 16200 TOTAL	2,358,006.89
16400 000700	DUE FROM FEDERAL GOVERNMENT	7,752,630.24
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,183.33-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	30,938.46-
103114	G/A - SCHOOL READINESS	0.00
103114 CF	G/A - SCHOOL READINESS	9,169,782.32-
109910	STATE OPERATIONS-ARRA 2009	0.00
109910 CF	STATE OPERATIONS-ARRA 2009	65.67-
	** GL 31100 TOTAL	9,202,969.78-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	815.81-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,829.13-
	** GL 32100 TOTAL	2,644.94-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 098002 CHILD CARE AND DEVELOPMENT TRUST FUNDS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
103119	G/A DATA SYSTEMS SCH READ	0.00
103119	CF G/A DATA SYSTEMS SCH READ	1,929,501.90-
109910	STATE OPERATIONS-ARRA 2009	0.00
109910	CF STATE OPERATIONS-ARRA 2009	7,071.27-
109995	SALARIES/BENEFIT-ARRA 2009	0.00
109995	CF SALARIES/BENEFIT-ARRA 2009	17,800.43-
185080	TR TO ADMIN TF	0.00
	** GL 35200 TOTAL	1,954,373.60-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	649.80-
040000	EXPENSES	327.62-
040000	CF EXPENSES	1,197.76-
103114	G/A - SCHOOL READINESS	105.40-
109910	STATE OPERATIONS-ARRA 2009	0.00
109910	CF STATE OPERATIONS-ARRA 2009	53.15-
109911	G/A-CONTRAC SVCS-ARRA 2009	25.06-
181299	TRAN TO DCF CHILD CARE LICENSING/TRAINING	1,691,130.48-
210021	SOUTHWOOD SRC	2,694.39-
	** GL 35300 TOTAL	1,696,183.66-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	506.83
100778	CF G/A-CONTRACTED SERVICES	22,334.63
103114	CF G/A - SCHOOL READINESS	30,615,153.60
103119	CF G/A DATA SYSTEMS SCH READ	101,629.89
109910	CF STATE OPERATIONS-ARRA 2009	6.80
	** GL 94100 TOTAL	30,739,631.75
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	506.83-
100778	CF G/A-CONTRACTED SERVICES	22,334.63-
103114	CF G/A - SCHOOL READINESS	30,615,153.60-
103119	CF G/A DATA SYSTEMS SCH READ	101,629.89-
109910	CF STATE OPERATIONS-ARRA 2009	6.80-
	** GL 98100 TOTAL	30,739,631.75-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 164001 EDUCATION & GENERAL STUDENT & OTHER FEES TF BOR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 176001 EDUCATION CERTIFICATION & SERVICE TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14161 000000	INVEST AT COST, PURCHASE BALANCE BROUGHT FORWARD	0.00
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
14180 000000	INVESTMENT CONTRA ACCOUNT BALANCE BROUGHT FORWARD	0.00
15300 000000 000500	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	0.00 0.00
	** GL 15300 TOTAL	0.00
16200 010000	DUE FROM STATE FUNDS, WITHIN DEPART. SALARIES AND BENEFITS	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
32100 010000 990000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS CATEGORY NAME NOT ON TITLE FILE	0.00 0.00
	** GL 32100 TOTAL	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	0.00
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 176001 EDUCATION CERTIFICATION & SERVICE TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 178001 EDUCATIONAL ENHANCEMENT TRUST FUND DOE & BOR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	377,543.85
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	51,855,247.12
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	252,153.74
16300 000000 001500	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00 47,000,000.00
	** GL 16300 TOTAL	47,000,000.00
17100 040000	SUPPLY INVENTORY EXPENSES	0.00
17111 040000 040000	SUPPLY PURCHASES EXPENSES CF EXPENSES	0.00 0.00
	** GL 17111 TOTAL	0.00
17113 040000	DIRECT SUPPLY CHARGES EXPENSES	0.00
17121 040000	POSTAGE METER PURCHASES EXPENSES	0.00
17122 040000	PRO-RATED POSTAGE METER CHARGES EXPENSES	0.00
17123 040000	DIRECT POSTAGE METER CHARGES EXPENSES	0.00
17131 040000 040000	PRINT SHOP PURCHASES EXPENSES CF EXPENSES	0.00 0.00
	** GL 17131 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 178001 EDUCATIONAL ENHANCEMENT TRUST FUND DOE & BOR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17133 040000	DIRECT CHARGES FOR PRINTING EXPENSES	0.00
17142 040000	UPS DIRECT CHARGES EXPENSES	0.00
19921 040000	COPYING MACHINE CHARGES EXPENSES	0.00
040000 CF	EXPENSES	0.00
	** GL 19921 TOTAL	0.00
19922 040000	PRO-RATED COPYING MACHINE CHARGES EXPENSES	0.00
19923 040000	DIRECT COPYING MACHINE CHARGES EXPENSES	0.00
19931 040000	TABS CHARGES EXPENSES	0.00
040000 CF	EXPENSES	0.00
	** GL 19931 TOTAL	0.00
19932 040000	PRO-RATED TABS CHARGES EXPENSES	0.00
28800 060000	OTHER CAPITAL ASSETS CF OPERATING CAPITAL OUTLAY	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	0.00
050048	G/A-COMM COLL LOTT FUNDS	0.00
052315 CF	G/A-IFAS	0.00
052320 CF	G/A - USF MEDICAL CENTER	0.00
052325 CF	G/A - UF HEALTH CENTER	0.00
052335 CF	G/A - FSU MEDICAL SCHOOL	0.00
310158	DISTRIBUTION/BOND PROCEEDS	0.00
	** GL 31100 TOTAL	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	13,407.75-
	** GL 35300 TOTAL	13,407.75-



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 178001 EDUCATIONAL ENHANCEMENT TRUST FUND DOE & BOR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35700 050048	DUE TO COMPONENT UNIT/PRIMARY G/A-COMM COLL LOTT FUNDS	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	99,471,536.96-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
089803	07 SUS FAC CHALLENGE GRANTS	0.00
	** GL 55600 TOTAL	0.00
98100 000000	BUDGETARY FND BAL RESERVED/ENCUMBRANCE BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
	** GL 98100 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 180001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 180002 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15400 180000	LOANS AND NOTES RECEIVABLE TRANSFERS	0.00
16100 000000	DUE FROM STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
16400 000000	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
31100 210000	ACCOUNTS PAYABLE CATEGORY NAME NOT ON TITLE FILE	0.00
35200 210000	DUE TO STATE FUNDS, WITHIN DEPARTMENT CATEGORY NAME NOT ON TITLE FILE	0.00
35300 210000	DUE TO OTHER DEPARTMENTS CATEGORY NAME NOT ON TITLE FILE	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 180003 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16400 000000	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 180004 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 180000	ACCOUNTS RECEIVABLE TRANSFERS	0.00
16400 000000	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
16510 050546	DUE FROM LEA - CASH ADVANCE G/A-FEDERAL GRANTS & AIDS	0.00
16590 010000	A/R - OTHER SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
	** GL 16590 TOTAL	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
180000	TRANSFERS	0.00
	** GL 31100 TOTAL	0.00
35200 040000	DUE TO STATE FUNDS, WITHIN DEPARTMENT EXPENSES	0.00
180000	TRANSFERS	0.00
	** GL 35200 TOTAL	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
050546	G/A-FEDERAL GRANTS & AIDS	0.00
180000	TRANSFERS	0.00
	** GL 35300 TOTAL	0.00
35600 180000	DUE TO GENERAL REVENUE TRANSFERS	0.00
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 180004 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 180005 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
16400 000000	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
16510 000000 050525	DUE FROM LEA - CASH ADVANCE BALANCE BROUGHT FORWARD CATEGORY NAME NOT ON TITLE FILE	0.00 0.00
	** GL 16510 TOTAL	0.00
31100 040000 180000	ACCOUNTS PAYABLE EXPENSES TRANSFERS	0.00 0.00
	** GL 31100 TOTAL	0.00
35200 000000 180000	DUE TO STATE FUNDS, WITHIN DEPARTMENT BALANCE BROUGHT FORWARD TRANSFERS	0.00 0.00
	** GL 35200 TOTAL	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
35600 180000	DUE TO GENERAL REVENUE TRANSFERS	0.00
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 180005 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 180009 EDUCATIONAL AIDS TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
15400 000000 110130	LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD CATEGORY NAME NOT ON TITLE FILE ** GL 15400 TOTAL	0.00 0.00 0.00
15900 000000	ALLOWANCE FOR UNCOLLECTIBLES BALANCE BROUGHT FORWARD	0.00
16100 000000	DUE FROM STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
16200 001500	DUE FROM STATE FUNDS, WITHIN DEPART.	0.00
16300 000000	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
16400 000000	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
31100 000000 040000 210005 210015	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD EXPENSES KNOTT DATA CNTR - DOE REGIONAL DATA CENTERS-SUS ** GL 31100 TOTAL	0.00 0.00 0.00 0.00 0.00
35200 210005	DUE TO STATE FUNDS, WITHIN DEPARTMENT KNOTT DATA CNTR - DOE	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 180009 EDUCATIONAL AIDS TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
180000	TRANSFERS	0.00
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
180000	TRANSFERS	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55100 TOTAL	0.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 183001 EDUCATIONAL MEDIA & TECHNOLOGY TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14161 000000	INVEST AT COST, PURCHASE BALANCE BROUGHT FORWARD	0.00
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
14180 000000	INVESTMENT CONTRA ACCOUNT BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
16590 000000	A/R - OTHER BALANCE BROUGHT FORWARD	0.00
31100 310228	ACCOUNTS PAYABLE PAYMENT OF SALES TAX	0.00
35300 000000 000300 000500 180000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD  TRANSFERS	0.00 0.00 0.00 0.00
	** GL 35300 TOTAL	0.00
35600 000000	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 183002 EDUCATION MEDIA & TECHNOLOGY TF DOE-DIV VOCA ED

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 206001 EXCELLENT TEACHING PROGRAM TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 222001 FACILITY CONSTRUCTION ADMINISTRATIVE TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
28200 060000	LIBRARY RESOURCES CF OPERATING CAPITAL OUTLAY	0.00
28800 060000	OTHER CAPITAL ASSETS CF OPERATING CAPITAL OUTLAY	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
32100 010000 990000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS CATEGORY NAME NOT ON TITLE FILE ** GL 32100 TOTAL	0.00 0.00 0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000 030000 040000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD OTHER PERSONAL SERVICES EXPENSES ** GL 55100 TOTAL	0.00 0.00 0.00 0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 222002 FACILITIES CONSTRUCTION ADMIN TF- DIV OF UNIV.

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	33,437.92
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16200 001500	DUE FROM STATE FUNDS, WITHIN DEPART. 001500	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,756.22-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	28.85-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020 CF	EDU TECH/INFORMATION SRVCS	178.31-
	** GL 31100 TOTAL	2,963.38-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,071.35-
	** GL 32100 TOTAL	1,071.35-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
210020	EDU TECH/INFORMATION SRVCS	0.00
210020 CF	EDU TECH/INFORMATION SRVCS	5,532.02-
	** GL 35200 TOTAL	5,532.02-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	32.00
040000 CF	EXPENSES	217.79-
100777	CONTRACTED SERVICES	5,475.11
100777 CF	CONTRACTED SERVICES	6,773.19-
	** GL 35300 TOTAL	1,483.87-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	22,387.30-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 222002 FACILITIES CONSTRUCTION ADMIN TF- DIV OF UNIV.

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000 CF	EXPENSES	784.01
100777 CF	CONTRACTED SERVICES	115.80
210020 CF	EDU TECH/INFORMATION SRVCS	60.28
	** GL 94100 TOTAL	960.09
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	784.01-
100777 CF	CONTRACTED SERVICES	115.80-
210020 CF	EDU TECH/INFORMATION SRVCS	60.28-
	** GL 98100 TOTAL	960.09-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 231001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 240001 STATE STUDENT FINANCIAL ASSISTANCE TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	509,219.19
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	901.52
15400 000000	LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	401,946.43
15900 000000	ALLOWANCE FOR UNCOLLECTIBLES BALANCE BROUGHT FORWARD	390,501.32-
17133 102823	DIRECT CHARGES FOR PRINTING STUDENT FIN ASST/MIS	0.00
35100 180000	DUE TO STATE FUNDS, WITHIN DIVISION TRANSFERS	0.00
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	47.93-
38800 001100	UNEARNED REVENUE - CURRENT	50,000.00-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	471,517.89-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
102823	STUDENT FIN ASST/MIS	0.00
	** GL 55100 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 261030 FEDERAL GRANTS TRUST FUND - DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	673,474.48
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 010000	ACCOUNTS RECEIVABLE SALARIES AND BENEFITS	856.41
15110 001800	A/R - EMPLOYEES	386.82
15400 000000	LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	61,538.35
15900 000000	ALLOWANCE FOR UNCOLLECTIBLES BALANCE BROUGHT FORWARD	46,391.46-
010000	SALARIES AND BENEFITS	342.56-
	** GL 15900 TOTAL	46,734.02-
16200 001500	DUE FROM STATE FUNDS, WITHIN DEPART.	0.00
001599		0.00
010000	SALARIES AND BENEFITS	0.00
	** GL 16200 TOTAL	0.00
16300 001500	DUE FROM OTHER DEPARTMENTS	15,234.99
001510		991,116.43
	** GL 16300 TOTAL	1,006,351.42
16400 000700	DUE FROM FEDERAL GOVERNMENT	2,528,527.86
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
040000 CF	EXPENSES	118,141.01-
050050	G/A-ABE FED FLOW-THROUGH	0.00
050050 CF	G/A-ABE FED FLOW-THROUGH	13,730.71-
050546	G/A-FEDERAL GRANTS & AIDS	0.00
050546 CF	G/A-FEDERAL GRANTS & AIDS	2,241,932.98-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	8,369.20-
100395	G/A-COLL ACC CHALL GT PROG	0.00
100395 CF	G/A-COLL ACC CHALL GT PROG	161.23-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 261030 FEDERAL GRANTS TRUST FUND - DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	100,878.71-
100851	DOMESTIC SECURITY	0.00
100851 CF	DOMESTIC SECURITY	904,389.48-
103774	TEACHER PROFESSIONAL DEV	0.00
103774 CF	TEACHER PROFESSIONAL DEV	61,515.03-
104053	G/A-EXCEPTIONAL EDUCATION	0.00
104053 CF	G/A-EXCEPTIONAL EDUCATION	292,015.75-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020 CF	EDU TECH/INFORMATION SRVCS	16.84-
	** GL 31100 TOTAL	3,741,150.94-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	735.21-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	11,525.37-
100930	G/A-STRAT EDUC INITIATIVES	743.12-
	** GL 32100 TOTAL	13,003.70-
32120	DUE TO EMPLOYEES-TRAVEL	
040000	EXPENSES	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	76,145.99-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020 CF	EDU TECH/INFORMATION SRVCS	45,832.50-
	** GL 35200 TOTAL	121,978.49-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	3,465.39-
050546	G/A-FEDERAL GRANTS & AIDS	39,960.32-
051333	G/A-VOCATIONAL FORMULA FDS	10,800.00-
100395	G/A-COLL ACC CHALL GT PROG	0.00
100395 CF	G/A-COLL ACC CHALL GT PROG	160.46-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	2,269.07-
100930	G/A-STRAT EDUC INITIATIVES	222.67-
103774	TEACHER PROFESSIONAL DEV	17,700.00-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020 CF	EDU TECH/INFORMATION SRVCS	2,983.87-
	** GL 35300 TOTAL	77,561.78-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 261030 FEDERAL GRANTS TRUST FUND - DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35600 180200	DUE TO GENERAL REVENUE TR/GENERAL REVENUE-SWCAP	9,171.94-
35700 050050 050050	DUE TO COMPONENT UNIT/PRIMARY G/A-ABE FED FLOW-THROUGH CF G/A-ABE FED FLOW-THROUGH	0.00 97,908.83-
	** GL 35700 TOTAL	97,908.83-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	121.26-
57200 000000	RESTRICTED BY FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	163,504.38-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	52,325.14
050050 CF	G/A-ABE FED FLOW-THROUGH	10,779,660.59
050546 CF	G/A-FEDERAL GRANTS & AIDS	175,191,013.35
051333 CF	G/A-VOCATIONAL FORMULA FDS	9,766,537.94
060000 CF	OPERATING CAPITAL OUTLAY	35,544.30
100147 CF	ASSESSMENT AND EVALUATION	2,063,285.73
100395 CF	G/A-COLL ACC CHALL GT PROG	444,628.12
100777 CF	CONTRACTED SERVICES	136,629.15
100851 CF	DOMESTIC SECURITY	1,489,659.50
100930	G/A-STRAT EDUC INITIATIVES	146.70
103774 CF	TEACHER PROFESSIONAL DEV	13,652,637.80
104053 CF	G/A-EXCEPTIONAL EDUCATION	217,295.35
210020 CF	EDU TECH/INFORMATION SRVCS	79.87
	** GL 94100 TOTAL	213,829,443.54
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	52,325.14-
050050 CF	G/A-ABE FED FLOW-THROUGH	10,779,660.59-
050546 CF	G/A-FEDERAL GRANTS & AIDS	175,191,013.35-
051333 CF	G/A-VOCATIONAL FORMULA FDS	9,766,537.94-
060000 CF	OPERATING CAPITAL OUTLAY	35,544.30-
100147 CF	ASSESSMENT AND EVALUATION	2,063,285.73-
100395 CF	G/A-COLL ACC CHALL GT PROG	444,628.12-
100777 CF	CONTRACTED SERVICES	136,629.15-
100851 CF	DOMESTIC SECURITY	1,489,659.50-
100930	G/A-STRAT EDUC INITIATIVES	146.70-
103774 CF	TEACHER PROFESSIONAL DEV	13,652,637.80-
104053 CF	G/A-EXCEPTIONAL EDUCATION	217,295.35-
210020 CF	EDU TECH/INFORMATION SRVCS	79.87-
	** GL 98100 TOTAL	213,829,443.54-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 261038 FEDERAL GRANTS TRUST FUND - EOG

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	63.72
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	63.72-
94100 050235	ENCUMBRANCES CF G/A-PROJECTS, CONTR & GRTS	30,564.00
98100 050235	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CF G/A-PROJECTS, CONTR & GRTS	30,564.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 270001 FEDERAL REHABILITATION TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 040000	CASH ON HAND EXPENSES	0.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	17,000.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	35,917.15
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	1,233,502.36
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
15100 001800	ACCOUNTS RECEIVABLE	0.00
010000	SALARIES AND BENEFITS	12,296.28
040000	EXPENSES	853.52
	** GL 15100 TOTAL	13,149.80
15110 001800	A/R - EMPLOYEES	5,870.00
040000	EXPENSES	0.00
	** GL 15110 TOTAL	5,870.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	2,323.78
15900 010000	ALLOWANCE FOR UNCOLLECTIBLES SALARIES AND BENEFITS	8,783.74-
040000	EXPENSES	634.11-
	** GL 15900 TOTAL	9,417.85-
16200 040000	DUE FROM STATE FUNDS, WITHIN DEPART. EXPENSES	0.00
16300 001903	DUE FROM OTHER DEPARTMENTS	0.00
16400 000000	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
000700		0.00
	** GL 16400 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 270001 FEDERAL REHABILITATION TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17100 000000	SUPPLY INVENTORY BALANCE BROUGHT FORWARD	0.00
17113 040000	DIRECT SUPPLY CHARGES EXPENSES	0.00
25400 001200	OTHER LOANS AND NOTES RECEIVABLE	81,269.96
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	87,288.82-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	27,555.38-
101694	G/A-INDEPENDENT LIVING SRV	0.00
101694 CF	G/A-INDEPENDENT LIVING SRV	0.00
102933	PURCHASED CLIENT SERVICES	0.00
102933 CF	PURCHASED CLIENT SERVICES	12,614.09-
105084	TENANT BROKER COMMISSIONS	0.00
105084 CF	TENANT BROKER COMMISSIONS	24,524.19-
	** GL 31100 TOTAL	151,982.48-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	4,157.63-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	63,818.59-
	** GL 32100 TOTAL	67,976.22-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	25,762.73-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020 CF	EDU TECH/INFORMATION SRVCS	1,968.60-
	** GL 35200 TOTAL	27,731.33-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	2,640.10-
040000	EXPENSES	109,985.11-
040000 CF	EXPENSES	41,143.35-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	604.12-



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 270001 FEDERAL REHABILITATION TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	123.56-
	** GL 35300 TOTAL	154,496.24-
35600 180200	DUE TO GENERAL REVENUE TR/GENERAL REVENUE-SWCAP	5,320.56-
35700 210023 210023	DUE TO COMPONENT UNIT/PRIMARY NORTHWEST REGIONAL DC CF NORTHWEST REGIONAL DC	0.00 82,037.04-
	** GL 35700 TOTAL	82,037.04-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000 030000 040000 060000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD OTHER PERSONAL SERVICES EXPENSES OPERATING CAPITAL OUTLAY	0.00 0.00 0.00 0.00
	** GL 55100 TOTAL	0.00
55200 000000	FUND BALANCE RESERVED FOR INVENTORIES BALANCE BROUGHT FORWARD	0.00
55300 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
57200 000000	RESTRICTED BY FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	890,071.33-
94100 040000 040000 100777 101694 102933 210014 210023	ENCUMBRANCES EXPENSES CF EXPENSES CF CONTRACTED SERVICES CF G/A-INDEPENDENT LIVING SRV CF PURCHASED CLIENT SERVICES CF OTHER DATA PROCESSING SVCS CF NORTHWEST REGIONAL DC	134.47 226,599.72 2,194,281.58 1,096,748.53 16,972,370.03 115,607.00 25,996.38
	** GL 94100 TOTAL	20,631,737.71
98100 040000 040000 100777 101694 102933	BUDGETARY FND BAL RESERVED/ENCUMBRANCE EXPENSES CF EXPENSES CF CONTRACTED SERVICES CF G/A-INDEPENDENT LIVING SRV CF PURCHASED CLIENT SERVICES	134.47- 226,599.72- 2,194,281.58- 1,096,748.53- 16,972,370.03-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 270001 FEDERAL REHABILITATION TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
210014 CF	OTHER DATA PROCESSING SVCS	115,607.00-
210023 CF	NORTHWEST REGIONAL DC	25,996.38-
	** GL 98100 TOTAL	20,631,737.71-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 270004 FEDERAL REHABILITATION TF DLES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	519.67
15100	ACCOUNTS RECEIVABLE	
000400		117,471.10
001800		4,858.11
010000	SALARIES AND BENEFITS	897.79
104095	VEND STANDS-EQUIP & SUPP	62,964.66
	** GL 15100 TOTAL	186,191.66
15110 001800	A/R - EMPLOYEES	9.45
15900	ALLOWANCE FOR UNCOLLECTIBLES	
010000	SALARIES AND BENEFITS	850.34-
104095	VEND STANDS-EQUIP & SUPP	58,998.33-
	** GL 15900 TOTAL	59,848.67-
16200 181259	DUE FROM STATE FUNDS, WITHIN DEPART. TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	0.00
16300 180200	DUE FROM OTHER DEPARTMENTS TR/GENERAL REVENUE-SWCAP	0.00
16400 000700	DUE FROM FEDERAL GOVERNMENT	1,070,219.72
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	49,226.82-
050252	G/A-COMM REHAB FACILITIES	0.00
050252 CF	G/A-COMM REHAB FACILITIES	300,800.00-
070000	FOOD PRODUCTS	0.00
070000 CF	FOOD PRODUCTS	7,220.75-
100486	G/A-CLIENT SERVICES	0.00
100486 CF	G/A-CLIENT SERVICES	445,571.20-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	12,836.52-
104095	VEND STANDS-EQUIP & SUPP	0.00
104095 CF	VEND STANDS-EQUIP & SUPP	133,238.08-
210014	OTHER DATA PROCESSING SVCS	0.00
210014 CF	OTHER DATA PROCESSING SVCS	15,518.80-
	** GL 31100 TOTAL	964,412.17-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 270004 FEDERAL REHABILITATION TF DLES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	19,025.63-
	** GL 32100 TOTAL	19,025.63-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	14,248.86-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	785.80-
	** GL 35200 TOTAL	15,034.66-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	10.60-
040000	CF EXPENSES	44,739.10-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	2,174.92-
	** GL 35300 TOTAL	46,924.62-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	2,942.66-
35700	DUE TO COMPONENT UNIT/PRIMARY	
210023	NORTHWEST REGIONAL DC	0.00
210023	CF NORTHWEST REGIONAL DC	21,949.90-
	** GL 35700 TOTAL	21,949.90-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
050252	G/A-COMM REHAB FACILITIES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
100487	G/A-VOCATIONAL REHAB	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
210005	KNOTT DATA CNTR - DOE	0.00
	** GL 55100 TOTAL	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	126,802.19-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 270004 FEDERAL REHABILITATION TF DLES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
94100	ENCUMBRANCES	
040000	CF EXPENSES	132,098.31
070000	CF FOOD PRODUCTS	26.45
100021	CF ACQUISITION/MOTOR VEHICLES	23,132.00
100486	CF G/A-CLIENT SERVICES	63,124.56
100777	CF CONTRACTED SERVICES	8,354.79
104095	VEND STANDS-EQUIP & SUPP	529.17
104095	CF VEND STANDS-EQUIP & SUPP	2,164.00
210020	CF EDU TECH/INFORMATION SRVCS	0.16
210023	CF NORTHWEST REGIONAL DC	10,152.04
	** GL 94100 TOTAL	239,581.48
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	132,098.31-
070000	CF FOOD PRODUCTS	26.45-
100021	CF ACQUISITION/MOTOR VEHICLES	23,132.00-
100486	CF G/A-CLIENT SERVICES	63,124.56-
100777	CF CONTRACTED SERVICES	8,354.79-
104095	VEND STANDS-EQUIP & SUPP	529.17-
104095	CF VEND STANDS-EQUIP & SUPP	2,164.00-
210020	CF EDU TECH/INFORMATION SRVCS	0.16-
210023	CF NORTHWEST REGIONAL DC	10,152.04-
	** GL 98100 TOTAL	239,581.48-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 315001 FOOD AND NUTRITION SERVICES TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16400 000700	DUE FROM FEDERAL GOVERNMENT	0.00
35200 180000	DUE TO STATE FUNDS, WITHIN DEPARTMENT TRANSFERS	0.00
35300 051113 180200	DUE TO OTHER DEPARTMENTS G/A-SCHOOL LUNCH PROGRAM TR/GENERAL REVENUE-SWCAP	0.00 0.00
	** GL 35300 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 339001 GRANTS AND DONATIONS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	767,531.48
15100 001200	ACCOUNTS RECEIVABLE	90.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	1,447.20
16300 001600	DUE FROM OTHER DEPARTMENTS	2,131.18
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	76.95-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	771,122.91-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
57500 000000	RESTRICTED BY CONSTITUTIONAL PROVISION BALANCE BROUGHT FORWARD	0.00
94100 050235	ENCUMBRANCES CF G/A-PROJECTS, CONTR & GRTS	26,305.69
98100 050235	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CF G/A-PROJECTS, CONTR & GRTS	26,305.69-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 339036 EDUC.-BLIND SER DIV. GRANTS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	30,187.73
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
31100 104095 104095	ACCOUNTS PAYABLE VEND STANDS-EQUIP & SUPP CF VEND STANDS-EQUIP & SUPP	0.00 9,793.74-
	** GL 31100 TOTAL	9,793.74-
32100 990000	ACCRUED SALARIES AND WAGES CATEGORY NAME NOT ON TITLE FILE	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	20,393.99-
55100 000000 104095	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD VEND STANDS-EQUIP & SUPP	0.00 0.00
	** GL 55100 TOTAL	0.00
58100 000000	CAFR GENERAL FUND COMMITTED FB - CFO U BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 339072 GRANTS & DONATIONS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	1,006,250.38
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	49.40-
	** GL 31100 TOTAL	49.40-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
103119	G/A DATA SYSTEMS SCH READ	0.00
103119 CF	G/A DATA SYSTEMS SCH READ	402,786.15-
	** GL 35200 TOTAL	402,786.15-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	19.34-
100778	G/A-CONTRACTED SERVICES	4,170.75-
100778 CF	G/A-CONTRACTED SERVICES	7,559.23-
210021	SOUTHWOOD SRC	574.54-
	** GL 35300 TOTAL	12,323.86-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	591,090.97-
94100	ENCUMBRANCES	
100778 CF	G/A-CONTRACTED SERVICES	60,308.26
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100778 CF	G/A-CONTRACTED SERVICES	60,308.26-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 380001 INSTITUTIONAL ASSESSMENT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 397001 STUDENT LOAN OPERATING TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	26,684,638.85
15100 001800	ACCOUNTS RECEIVABLE	137,606.13
010000	SALARIES AND BENEFITS	855.68
	** GL 15100 TOTAL	138,461.81
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	50,735.79
15900 010000	ALLOWANCE FOR UNCOLLECTIBLES SALARIES AND BENEFITS	855.68-
16100 000400	DUE FROM STATE FUNDS, WITHIN DIVISION	0.00
000500		1,517.83
000700		0.00
001500		0.00
002300		2,220,457.70
040000	EXPENSES	0.00
220020	REFUND STATE REVENUES	0.00
	** GL 16100 TOTAL	2,221,975.53
16400 000100	DUE FROM FEDERAL GOVERNMENT	505,873.10
000700		0.00
	** GL 16400 TOTAL	505,873.10
31100 000400	ACCOUNTS PAYABLE	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	20,348.07-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	2,287,921.63-
	** GL 31100 TOTAL	2,308,269.70-
32100 010000	ACCRUED SALARIES AND WAGES	0.00
010000 CF	SALARIES AND BENEFITS	886.85-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	594.29-
	** GL 32100 TOTAL	1,481.14-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 397001 STUDENT LOAN OPERATING TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000400		0.00
001500		0.00
110097	TRANSFER/DEFAULT FEES	53,989.23-
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	0.00
	** GL 35100 TOTAL	53,989.23-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	36,024.13-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	64,674.34-
	** GL 35200 TOTAL	100,698.47-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	643.20-
100777	CONTRACTED SERVICES	466.83
100777	CF CONTRACTED SERVICES	21,735.10-
102823	STUDENT FIN ASST/MIS	49,541.20
102823	CF STUDENT FIN ASST/MIS	63,068.87-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,697.77-
	** GL 35300 TOTAL	38,136.91-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	4,332.03-
35700	DUE TO COMPONENT UNIT/PRIMARY	
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	59,519.99-
210023	NORTHWEST REGIONAL DC	0.00
210023	CF NORTHWEST REGIONAL DC	17,228.54-
	** GL 35700 TOTAL	76,748.53-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
55900	OTHER FUND BALANCE RESERVED	
000000	BALANCE BROUGHT FORWARD	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 397001 STUDENT LOAN OPERATING TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
57200 000000	RESTRICTED BY FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	27,017,173.39-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	1,062.31
060000 CF	OPERATING CAPITAL OUTLAY	5,877.00
100777 CF	CONTRACTED SERVICES	25,548.40
210020 CF	EDU TECH/INFORMATION SRVCS	0.07
	** GL 94100 TOTAL	32,487.78
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	1,062.31-
060000 CF	OPERATING CAPITAL OUTLAY	5,877.00-
100777 CF	CONTRACTED SERVICES	25,548.40-
210020 CF	EDU TECH/INFORMATION SRVCS	0.07-
	** GL 98100 TOTAL	32,487.78-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 401002 WTTD SCHOOL READINESS - AWI

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	757,855.33
31100	ACCOUNTS PAYABLE	
103114	G/A - SCHOOL READINESS	0.00
103114	CF G/A - SCHOOL READINESS	185,954.40-
	** GL 31100 TOTAL	185,954.40-
35700	DUE TO COMPONENT UNIT/PRIMARY	
103114	G/A - SCHOOL READINESS	0.00
103114	CF G/A - SCHOOL READINESS	121,376.05-
	** GL 35700 TOTAL	121,376.05-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	450,524.88-
94100	ENCUMBRANCES	
103114	CF G/A - SCHOOL READINESS	194,108.85
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
103114	CF G/A - SCHOOL READINESS	194,108.85-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 483001 MAJOR GIFTS TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 505001 NURSING STUDENT LOAN FORGIVENESS TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 510013 OPERATING TRUST FUND - DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	21,031.85
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	932,690.27
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	1,666.63
15700 000100	FEES RECEIVABLE	618.00
16300 000100	DUE FROM OTHER DEPARTMENTS	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
040000	CF EXPENSES	344.78-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	6,915.89-
	** GL 31100 TOTAL	7,260.67-
32100 030000	ACCRUED SALARIES AND WAGES OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	4,100.03-
	** GL 32100 TOTAL	4,100.03-
35200 210020	DUE TO STATE FUNDS, WITHIN DEPARTMENT EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	4,594.73-
	** GL 35200 TOTAL	4,594.73-
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	88.61-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	939,962.71-
94100 100777	ENCUMBRANCES CF CONTRACTED SERVICES	38,558.49
98100 100777	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CF CONTRACTED SERVICES	38,558.49-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 516010 OPERATIONS & MAINTENANCE TF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	19,410.34
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	38.04
35300	DUE TO OTHER DEPARTMENTS	
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2.02-
	** GL 35300 TOTAL	2.02-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	19,446.36-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 530001 PHOSPHATE RESEARCH TF USF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 543001 STATE SCHOOL TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	78,686,352.32
14600 000000	DEBT INVST WITH COLLATERAL SECURITIES BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	284,258.32
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
35300 000000 310403	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00 15,114.84-
	** GL 35300 TOTAL	15,114.84-
45100 000000 001500 003600	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	664,194,670.68- 0.00 0.00
	** GL 45100 TOTAL	664,194,670.68-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	664,194,670.68
55100 000000 100291	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD G/A-ASST/LOW PERF SCHOOLS	0.00 0.00
	** GL 55100 TOTAL	0.00
55600 089001 089001 01	RESERVED FOR FCO AND GRANTS/AID - FCO SURVEY REC NEEDS/P.SCHOOLS SURVEY REC NEEDS/P.SCHOOLS	0.00 0.00
	** GL 55600 TOTAL	0.00
57500 000000	RESTRICTED BY CONSTITUTIONAL PROVISION BALANCE BROUGHT FORWARD	78,955,495.80-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 552001 PROJECTS,CONTRACTS&GRANTS TF-DIV OF PROJ, DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
180000	TRANSFERS	0.00
	** GL 15100 TOTAL	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
16200 000000	DUE FROM STATE FUNDS, WITHIN DEPART. BALANCE BROUGHT FORWARD	0.00
001500		0.00
001510		0.00
	** GL 16200 TOTAL	0.00
16300 001500	DUE FROM OTHER DEPARTMENTS	0.00
001510		0.00
	** GL 16300 TOTAL	0.00
16400 000000	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
17111 040000	SUPPLY PURCHASES EXPENSES	0.00
17131 040000	PRINT SHOP PURCHASES EXPENSES	0.00
19921 040000	COPYING MACHINE CHARGES EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 19921 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 552001 PROJECTS,CONTRACTS&GRANTS TF-DIV OF PROJ, DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
103630	CATEGORY NAME NOT ON TITLE FILE	0.00
180000	TRANSFERS	0.00
	** GL 31100 TOTAL	0.00
32100	ACCRUED SALARIES AND WAGES	
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
33100	DEPOSITS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
002700		0.00
	** GL 33100 TOTAL	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
040000	EXPENSES	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
103630	CATEGORY NAME NOT ON TITLE FILE	0.00
180000	TRANSFERS	0.00
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	0.00
	** GL 35200 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
000300		0.00
040000	EXPENSES	0.00
101344	G/A-FL INFO RESOURCE NETWK	0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
000300		0.00
180000	TRANSFERS	0.00
	** GL 35600 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
050235	G/A-PROJECTS, CONTR & GRTS	0.00
060000	OPERATING CAPITAL OUTLAY	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 552001 PROJECTS,CONTRACTS&GRANTS TF-DIV OF PROJ, DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100793	G/A-CHOICES PRODUCT SALES	0.00
	** GL 55100 TOTAL	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 555001 PUB EDUC CAPITAL OUTLAY & DEBT SERVICE TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	398.16
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	515,028,234.51
15100 001607	ACCOUNTS RECEIVABLE	0.00
15200 000000 000300	TAXES RECEIVABLE BALANCE BROUGHT FORWARD	0.00
	** GL 15200 TOTAL	51,673,175.30 51,673,175.30
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	649,226.45
16300 000000 001607 001615 001800	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
	** GL 16300 TOTAL	675,101.49 675,101.49
35200 181257	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR FUND FOR ESSENTIAL OPERPERATION OF FACIL	0.00
35300 000000 089006 089006 310403 310405	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD COMMUNITY COLLEGE PROJECTS 05 COMMUNITY COLLEGE PROJECTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE CASH TRANSFER	0.00 0.00 0.00 34,521.26- 0.00
	** GL 35300 TOTAL	34,521.26-
35700 089006 089006	DUE TO COMPONENT UNIT/PRIMARY COMMUNITY COLLEGE PROJECTS 97 COMMUNITY COLLEGE PROJECTS	0.00 0.00
	** GL 35700 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	12,676,456.94-



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 555001 PUB EDUC CAPITAL OUTLAY & DEBT SERVICE TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
089542	PUBLIC BROADCASTING PROJS	0.00
089984	95 LDL SATELLITE TRANSPONDER	0.00
	** GL 55100 TOTAL	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
089000	04 MAINT/REPAIR/RENOV/REMODEL	0.00
	** GL 55600 TOTAL	0.00
57500	RESTRICTED BY CONSTITUTIONAL PROVISION	
000000	BALANCE BROUGHT FORWARD	555,315,157.71-
94100	ENCUMBRANCES	
089243	09 BLIND SVCS-CAP PROJECTS	239,114.78
089243	10 BLIND SVCS-CAP PROJECTS	2,639,433.56
089243	11 BLIND SVCS-CAP PROJECTS	1,136,616.78
089542	08 PUBLIC BROADCASTING PROJS	1,680,000.00
089542	10 PUBLIC BROADCASTING PROJS	3,517.72
089542	11 PUBLIC BROADCASTING PROJS	1,279,337.36
	** GL 94100 TOTAL	6,978,020.20
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
089243	09 BLIND SVCS-CAP PROJECTS	239,114.78-
089243	10 BLIND SVCS-CAP PROJECTS	2,639,433.56-
089243	11 BLIND SVCS-CAP PROJECTS	1,136,616.78-
089542	08 PUBLIC BROADCASTING PROJS	1,680,000.00-
089542	10 PUBLIC BROADCASTING PROJS	3,517.72-
089542	11 PUBLIC BROADCASTING PROJS	1,279,337.36-
	** GL 98100 TOTAL	6,978,020.20-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 612001 SCH/DIST & COM COLL DIST CAP OUTLAY &DEPT SER TF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	455,270.08
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	26,871.58
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,428.84-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
57500 000000	RESTRICTED BY CONSTITUTIONAL PROVISION BALANCE BROUGHT FORWARD	480,712.82-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 646001 SOPHOMORE LEVEL TEST TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 682001 STATE UNIVERSITY SYSTEM CONCURRENCY TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 727001 TEACHER CERTIFICATION EXAMINATION TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14161 000000	INVEST AT COST, PURCHASE BALANCE BROUGHT FORWARD	0.00
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
14180 000000	INVESTMENT CONTRA ACCOUNT BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 762001 U.S. TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
104095	VEND STANDS-EQUIP & SUPP	0.00
104095 CF	VEND STANDS-EQUIP & SUPP	0.00
	** GL 31100 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 795001 WORKER'S COMPENSATION ADMINISTRATIVE TF DLES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	137,235.76
25400 001204	OTHER LOANS AND NOTES RECEIVABLE	3,306.20
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	412.89-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	7,057.35-
	** GL 31100 TOTAL	7,470.24-
32100 030000	ACCRUED SALARIES AND WAGES OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	5,208.04-
	** GL 32100 TOTAL	5,208.04-
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
040000 CF	EXPENSES	1,277.86-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	163.62-
	** GL 35300 TOTAL	1,441.48-
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	39,146.84-
	** GL 38600 TOTAL	39,146.84-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	87,275.36-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
94100 040000	ENCUMBRANCES EXPENSES	1,635.80
100777 CF	CONTRACTED SERVICES	21,189.64
	** GL 94100 TOTAL	22,825.44

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 2 795001 WORKER'S COMPENSATION ADMINISTRATIVE TF DLES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	1,635.80-
100777 CF	CONTRACTED SERVICES	21,189.64-
	** GL 98100 TOTAL	22,825.44-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 20 2 801001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16400 000000	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
960000	CATEGORY NAME NOT ON TITLE FILE	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 31100 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 8 026001 ANCILLARY FACILITY CONSTRUCTION TF - SWFS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
25800 000000	ADVANCES TO COMPONENT UNITS BALANCE BROUGHT FORWARD	838,852,000.00
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	10,849,190.58-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	828,002,809.42-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 8 350001 CONCESSION FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 8 723005 BUSINESS ENTERPRISE VENDING FACILITIES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	653,099.82
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	653,099.82-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 8 723006 BBE DAYTONA TRAINING FACILITY LOCAL ACCOUNT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	22,929.71
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	22,929.71-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
20 8 723007 BLIND SERVICES - DONATIONS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	3,516,416.93
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	3,516,416.93-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 30 2 137001 CONSTRUCTION TRUST FUND-DIVISION OF BLIND SERVICES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16200 000000	DUE FROM STATE FUNDS, WITHIN DEPART. BALANCE BROUGHT FORWARD	0.00
25200 089000	DEFERRED CHARGES 89 MAINT/REPAIR/RENOV/REMODEL	0.00
31100 089000 089243	ACCOUNTS PAYABLE 89 MAINT/REPAIR/RENOV/REMODEL 90 BLIND SVCS-CAP PROJECTS	0.00 0.00
	*** GL 31100 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
30 2 580067 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
50 2 176001 EDUCATION CERTIFICATION & SERVICE TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	93,912.89
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	804,087.03
15100 010000	ACCOUNTS RECEIVABLE SALARIES AND BENEFITS	212.89
100777	CONTRACTED SERVICES	8,512.00
	** GL 15100 TOTAL	8,724.89
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	1,281.49
15700 000100	FEEES RECEIVABLE	32,958.50
15900 010000	ALLOWANCE FOR UNCOLLECTIBLES SALARIES AND BENEFITS	212.89-
27600 040000	FURNITURE AND EQUIPMENT EXPENSES	51,518.32
040000	CF EXPENSES	117.00
060000	OPERATING CAPITAL OUTLAY	428,820.87
060000	CF OPERATING CAPITAL OUTLAY	5,797.00
	** GL 27600 TOTAL	486,253.19
27700 040000	ACC DEPR - FURNITURE & EQUIPMENT EXPENSES	25,396.92-
060000	OPERATING CAPITAL OUTLAY	399,721.68-
	** GL 27700 TOTAL	425,118.60-
28800 060000	OTHER CAPITAL ASSETS OPERATING CAPITAL OUTLAY	51,000.00
28900 060000	ACC DEPR - OTHER CAPITAL ASSETS OPERATING CAPITAL OUTLAY	51,000.00-
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	4,260.64-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	161,633.72-
210020	EDU TECH/INFORMATION SRVCS	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
50 2 176001 EDUCATION CERTIFICATION & SERVICE TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
210020	CF EDU TECH/INFORMATION SRVCS	80.36-
	** GL 31100 TOTAL	165,974.72-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	9,237.32-
	** GL 32100 TOTAL	9,237.32-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	19,122.19-
	** GL 35200 TOTAL	19,122.19-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	21.94-
100777	CONTRACTED SERVICES	8,512.00-
100777	CF CONTRACTED SERVICES	6,168.76-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	68.14-
	** GL 35300 TOTAL	14,770.84-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	201,268.70-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	151,120.32-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,809.28-
	** GL 38600 TOTAL	152,929.60-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	224,385.55-
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	224,385.55-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	439,461.89
040000	EXPENSES	4,615.58-
060000	OPERATING CAPITAL OUTLAY	434,846.31-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
040000	EXPENSES	26,238.40-
060000	OPERATING CAPITAL OUTLAY	34,896.19-
	** GL 53600 TOTAL	61,134.59-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
50 2 176001 EDUCATION CERTIFICATION & SERVICE TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	153,062.99-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	18,545.04
100777	CF CONTRACTED SERVICES	22,042.04
	** GL 94100 TOTAL	40,587.08
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	18,545.04-
100777	CF CONTRACTED SERVICES	22,042.04-
	** GL 98100 TOTAL	40,587.08-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
50 2 183001 EDUCATIONAL MEDIA & TECHNOLOGY TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	285,458.05
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	635.89
27600 060000 100793	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY G/A-CHOICES PRODUCT SALES	0.00 0.00 0.00
	** GL 27600 TOTAL	0.00
35300 000300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00 33.81-
	** GL 35300 TOTAL	33.81-
35600 000000 000300 000305 220020 220030	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD REFUND STATE REVENUES REFUND NONSTATE REVENUES	0.00 0.00 0.00 0.00 0.00
	** GL 35600 TOTAL	0.00
51100 000000 060000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD OPERATING CAPITAL OUTLAY	0.00 0.00 0.00
	** GL 51100 TOTAL	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	286,060.13-
94100 100793	ENCUMBRANCES CF G/A-CHOICES PRODUCT SALES	134.14
98100 100793	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CF G/A-CHOICES PRODUCT SALES	134.14-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
50 2 380001 INSTITUTIONAL ASSESSMENT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	5,156.56
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	6,190,778.44
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	11,329.40
27600 040000	FURNITURE AND EQUIPMENT EXPENSES	35,854.79
040000	CF EXPENSES	184.27
060000	OPERATING CAPITAL OUTLAY	47,349.46
	** GL 27600 TOTAL	83,388.52
27700 040000	ACC DEPR - FURNITURE & EQUIPMENT EXPENSES	6,138.99-
060000	OPERATING CAPITAL OUTLAY	44,651.84-
	** GL 27700 TOTAL	50,790.83-
28200 040000	LIBRARY RESOURCES EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 28200 TOTAL	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	1,314.37-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	6,975.61-
	** GL 31100 TOTAL	8,289.98-
32100 010000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	793.56-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	5,625.57-
	** GL 32100 TOTAL	6,419.13-
35200 210020	DUE TO STATE FUNDS, WITHIN DEPARTMENT EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	3,059.14-
	** GL 35200 TOTAL	3,059.14-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 50 2 380001 INSTITUTIONAL ASSESSMENT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	0.12-
100777	CONTRACTED SERVICES	744.00-
100777	CF CONTRACTED SERVICES	1,138.28-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	602.41-
	** GL 35300 TOTAL	2,484.81-
38500	INSTALLMENT PURCHASE CONTRACTS	
060000	OPERATING CAPITAL OUTLAY	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	57,498.63-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	130,368.55-
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	130,368.55-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	69,648.44
060000	OPERATING CAPITAL OUTLAY	69,648.44-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	29,900.07-
060000	OPERATING CAPITAL OUTLAY	2,697.62-
	** GL 53600 TOTAL	32,597.69-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	5,999,144.16-
94100	ENCUMBRANCES	
100777	CF CONTRACTED SERVICES	6,772.55
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100777	CF CONTRACTED SERVICES	6,772.55-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 50 2 646001 SOPHOMORE LEVEL TEST TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	136.02
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	7.23-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	128.79-
94100 100147	ENCUMBRANCES CF ASSESSMENT AND EVALUATION	2,947.55
98100 100147	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CF ASSESSMENT AND EVALUATION	2,947.55-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
50 2 723001 TRAINING AND OPERATING TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14300 000000	SPECIAL INVESTMENTS W/STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
17100 000000	SUPPLY INVENTORY BALANCE BROUGHT FORWARD	0.00
17200 000000	GOODS PURCHASED FOR RESALE BALANCE BROUGHT FORWARD	0.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
080475	88 CATEGORY NAME NOT ON TITLE FILE	0.00
088498	92 CATEGORY NAME NOT ON TITLE FILE	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
104095	CF VEND STANDS-EQUIP & SUPP	0.00
	** GL 27200 TOTAL	0.00
27300 000000	ACC DEPR - BUILDINGS & BUILDING IMPROV BALANCE BROUGHT FORWARD	0.00
27400 000000	INFRASTRUCTURE AND OTHER IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27500 000000	ACC DEPR - INFRASTRUCTURE & OTHER IMPR BALANCE BROUGHT FORWARD	0.00
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
104095	CF VEND STANDS-EQUIP & SUPP	0.00
	** GL 27600 TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 50 2 723001 TRAINING AND OPERATING TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	0.00
28800 000000	OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	0.00
28900 000000	ACC DEPR - OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
32100 000000	ACCRUED SALARIES AND WAGES BALANCE BROUGHT FORWARD	0.00
53800 000000	OTHER RESTRICTED BALANCE BROUGHT FORWARD	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
50 2 727001 TEACHER CERTIFICATION EXAMINATION TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	108,005.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	6,896,411.64
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	11,938.05
31100	ACCOUNTS PAYABLE	
100147	ASSESSMENT AND EVALUATION	0.00
100147 CF	ASSESSMENT AND EVALUATION	458.17-
	** GL 31100 TOTAL	458.17-
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	634.78-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	7,015,261.74-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
94100 100147 CF	ENCUMBRANCES ASSESSMENT AND EVALUATION	214,364.12
98100 100147 CF	BUDGETARY FND BAL RESERVED/ENCUMBRANCE ASSESSMENT AND EVALUATION	214,364.12-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 50 8 723001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 11100 TOTAL	0.00
11101	CASH ON HAND - PETTY CASH	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 11101 TOTAL	0.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000400		0.00
004000		0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
310228	PAYMENT OF SALES TAX	0.00
	** GL 15100 TOTAL	0.00
15110	A/R - EMPLOYEES	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 15110 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500		0.00
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 16100 TOTAL	0.00
16101	DUE FROM FACILITIES - PETTY CASH	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 16101 TOTAL	0.00
16192	DUE FROM FACILITIES - INITIAL STOCK	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 16192 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
50 8 723001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 17200 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 31100 TOTAL	0.00
31103	ACCOUNTS PAYBLE - SALES TAX	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 31103 TOTAL	0.00
31108	VENDING/CHILD SUPPORT	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 31108 TOTAL	0.00
32100	ACCRUED SALARIES AND WAGES	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32100 TOTAL	0.00
32101	FEDERAL WITHHOLDING - BI WEEKLY	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32101 TOTAL	0.00
32102	FICA WITHHOLDING - BI WEEKLY	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32102 TOTAL	0.00
32103	FICA MATCHING - BI WEEKLY	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32103 TOTAL	0.00
32104	FEDERAL WITHHOLDING - MANAGERS	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32104 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 50 8 723001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
32105	FICA WITHHOLDING - MANAGERS	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32105 TOTAL	0.00
32106	FICA MATCHING - MANAGERS	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32106 TOTAL	0.00
32107	AMERICAN FAMILY LIFE	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32107 TOTAL	0.00
32108	DENTICARE	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32108 TOTAL	0.00
32109	ITPE MERTIME UNION - WELFARE PLAN	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32109 TOTAL	0.00
32110	PROFESSIONAL INSURANCE CORPORATION	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32110 TOTAL	0.00
32111	VALIC	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32111 TOTAL	0.00
32112	BENEFITS UNLIMITED	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32112 TOTAL	0.00
32114	CREDIT UNION	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32114 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 50 8 723001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
32115	ITPE MARTIME UNION - UNION DUES	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32115 TOTAL	0.00
32117	RETIREMENT - MANAGERS	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 32117 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
104095	VEND STANDS-EQUIP & SUPP	0.00
35300	DUE TO OTHER DEPARTMENTS	
104095	VEND STANDS-EQUIP & SUPP	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
60 2 792003 DIV.OF ADMIN. KNOTT DATA CTR. WORKING CAP TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	1,624,054.64
15100	ACCOUNTS RECEIVABLE	
004802		24,646.01
010000	SALARIES AND BENEFITS	132.54
040000	EXPENSES	0.00
	** GL 15100 TOTAL	24,778.55
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	1,547.28
15900 010000	ALLOWANCE FOR UNCOLLECTIBLES SALARIES AND BENEFITS	53.02-
16200 004801	DUE FROM STATE FUNDS, WITHIN DEPART.	241,554.16
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	117,703.14-
040000	EXPENSES	358,122.79
060000	OPERATING CAPITAL OUTLAY	1,061,169.88
060000 CF	OPERATING CAPITAL OUTLAY	7,795.65
101344	G/A-FL INFO RESOURCE NETWK	2,613.10-
105047	CATEGORY NAME NOT ON TITLE FILE	1,816.00
109939	CENTRALIZED TECHNOLOGY	173,472.12
210020	EDU TECH/INFORMATION SRVCS	265,521.74
	** GL 27600 TOTAL	1,747,581.94
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	13,939.21-
040000	EXPENSES	203,775.25-
060000	OPERATING CAPITAL OUTLAY	985,091.10-
105047	CATEGORY NAME NOT ON TITLE FILE	847.41-
109939	CENTRALIZED TECHNOLOGY	142,808.65-
210020	EDU TECH/INFORMATION SRVCS	83,095.43-
	** GL 27700 TOTAL	1,429,557.05-
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 28200 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
60 2 792003 DIV.OF ADMIN. KNOTT DATA CTR. WORKING CAP TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	1,839.04-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	86.69-
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	1,799.00-
	** GL 31100 TOTAL	3,724.73-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	7,689.32-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	171.25-
	** GL 32100 TOTAL	7,860.57-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,217.88-
040000	EXPENSES	0.00
040000	CF EXPENSES	1,500.60-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	75.00-
107040	TR/DMS/HR SVCS/STW CONTRACT	0.00
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	13,234.01-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	82.27-
	** GL 35300 TOTAL	16,109.76-
35700	DUE TO COMPONENT UNIT/PRIMARY	
210020	EDU TECH/INFORMATION SRVCS	0.00
210020	CF EDU TECH/INFORMATION SRVCS	44,804.83-
210023	NORTHWEST REGIONAL DC	0.00
210023	CF NORTHWEST REGIONAL DC	87,550.20-
	** GL 35700 TOTAL	132,355.03-
38500	INSTALLMENT PURCHASE CONTRACTS	
060000	OPERATING CAPITAL OUTLAY	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	293,816.06-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,955.11-
	** GL 38600 TOTAL	295,771.17-



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 60 2 792003 DIV.OF ADMIN. KNOTT DATA CTR. WORKING CAP TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	486,630.15-
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	486,630.15-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	1,630,005.47
040000	EXPENSES	106,822.73-
060000	OPERATING CAPITAL OUTLAY	1,066,069.79-
101344	G/A-FL INFO RESOURCE NETWK	43,626.64-
109939	CENTRALIZED TECHNOLOGY	186,287.04-
210020	EDU TECH/INFORMATION SRVCS	227,199.27-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	131,642.35
040000	EXPENSES	154,347.54-
060000	OPERATING CAPITAL OUTLAY	83,874.43-
101344	G/A-FL INFO RESOURCE NETWK	2,613.10
105047	CATEGORY NAME NOT ON TITLE FILE	968.59-
109939	CENTRALIZED TECHNOLOGY	30,663.47-
210020	EDU TECH/INFORMATION SRVCS	182,426.31-
	** GL 53600 TOTAL	318,024.89-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	949,430.20-
94100	ENCUMBRANCES	
040000	CF EXPENSES	2,410.04
100777	CF CONTRACTED SERVICES	915.63
210020	CF EDU TECH/INFORMATION SRVCS	66,621.66
210023	CF NORTHWEST REGIONAL DC	60,302.85
	** GL 94100 TOTAL	130,250.18
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	2,410.04-
100777	CF CONTRACTED SERVICES	915.63-
210020	CF EDU TECH/INFORMATION SRVCS	66,621.66-
210023	CF NORTHWEST REGIONAL DC	60,302.85-
	** GL 98100 TOTAL	130,250.18-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
71 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
71 1 000185 SPECIAL PROGRAMS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
71 2 204001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
71 2 311001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 71 2 543001 STATE SCHOOL TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14161 000000	INVEST AT COST, PURCHASE BALANCE BROUGHT FORWARD	0.00
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
14180 000000	INVESTMENT CONTRA ACCOUNT BALANCE BROUGHT FORWARD	0.00
14600 000000	DEBT INVST WITH COLLATERAL SECURITIES BALANCE BROUGHT FORWARD	0.00
15300 000000 000500	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	0.00 0.00 0.00
	** GL 15300 TOTAL	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
55100 100291	FUND BALANCE RESERVED FOR ENCUMBRANCES G/A-ASST/LOW PERF SCHOOLS	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
71 2 631001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
71 2 646001 SOPHOMORE LEVEL TEST TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
71 2 666002 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
71 2 693001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
71 2 718001 STD LOAN GUARANTY RES TF-OFF DEP COM SPEC PROG-DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15490 002300	LOANS-SCHOLARSHIPS SUSP, RCPT TRAN	0.00
35400 002300	DUE TO FEDERAL GOVERNMENT	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 71 2 718002 STUDENT LOAN GUARANTY RESERVE-DEP COM ADMIN

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	2,256,439.86
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	16,558,891.09
14161 000000	INVEST AT COST, PURCHASE BALANCE BROUGHT FORWARD	0.00
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
14180 000000	INVESTMENT CONTRA ACCOUNT BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
000100		0.00
000400		0.00
001800		0.00
002300		0.00
	** GL 15100 TOTAL	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	19,087.61
15400 001800	LOANS AND NOTES RECEIVABLE	26.07
002300		123,997.39
	** GL 15400 TOTAL	124,023.46
15490 000400	LOANS-SCHOLARSHIPS SUSP, RCPT TRAN	0.00
002300		0.00
	** GL 15490 TOTAL	0.00
16100 001500	DUE FROM STATE FUNDS, WITHIN DIVISION	53,989.23

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
71 2 718002 STUDENT LOAN GUARANTY RESERVE-DEP COM ADMIN

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000400		0.00
000700		15,523,433.20
002300		0.00
	** GL 16400 TOTAL	15,523,433.20
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	25,167.58
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	25,167.58-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
100448	CATEGORY NAME NOT ON TITLE FILE	0.00
310370	REIMBURSEMENT OF CLAIMS	0.00
	** GL 31100 TOTAL	0.00
31400	CLAIMS PAYABLE	
100448	CATEGORY NAME NOT ON TITLE FILE	0.00
310370	REIMBURSEMENT OF CLAIMS	3,612,030.04-
	** GL 31400 TOTAL	3,612,030.04-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000500		0.00
000700		0.00
002300		2,220,457.70-
100448	CATEGORY NAME NOT ON TITLE FILE	0.00
181265	TR TO STUDENT LOAN OPERATING TF	1,517.83-
	** GL 35100 TOTAL	2,221,975.53-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,014.94-
	** GL 35300 TOTAL	1,014.94-
35400	DUE TO FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000700		6,412,795.59-
100448	CATEGORY NAME NOT ON TITLE FILE	0.00
220030	REFUND NONSTATE REVENUES	0.00
310370	REIMBURSEMENT OF CLAIMS	0.00
	** GL 35400 TOTAL	6,412,795.59-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 71 2 718002 STUDENT LOAN GUARANTY RESERVE-DEP COM ADMIN

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35600	DUE TO GENERAL REVENUE	
180000	TRANSFERS	0.00
180200	TR/GENERAL REVENUE-SWCAP	0.00
	** GL 35600 TOTAL	0.00
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 51100 TOTAL	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	22,288,048.35-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
55900	OTHER FUND BALANCE RESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
72 8 330001 LEVY SCHOLARSHIP FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	10,488.73
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	488.73-
56300 000000	NONSPENDABLE - PERMANENT FUND PRINCIPA BALANCE BROUGHT FORWARD	10,000.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
72 8 360001 HENDERSON SCHOLASCHIP FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	5,255.50
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	255.50-
56300 000000	NONSPENDABLE - PERMANENT FUND PRINCIPA BALANCE BROUGHT FORWARD	5,000.00-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 72 8 390001 PEBBLE SCHOLARSHIP FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	416,760.77
14700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	2,425,799.71
24700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	416,760.77-
56300 000000	NONSPENDABLE - PERMANENT FUND PRINCIPA BALANCE BROUGHT FORWARD	2,425,799.71-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 74 1 000183 EDUCATIONAL MANAGEMENT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
27600 101545	FURNITURE AND EQUIPMENT CATEGORY NAME NOT ON TITLE FILE	0.00
31100 990000 990015	ACCOUNTS PAYABLE CATEGORY NAME NOT ON TITLE FILE CATEGORY NAME NOT ON TITLE FILE	0.00 0.00
	** GL 31100 TOTAL	0.00
32100 990000 990015	ACCRUED SALARIES AND WAGES CATEGORY NAME NOT ON TITLE FILE CATEGORY NAME NOT ON TITLE FILE	0.00 0.00
	** GL 32100 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
74 1 000185 SPECIAL PROGRAMS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 74 1 000188 PUBLIC SCHOOLS DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
16520	DUE FROM LEA-CASH ADVANCE STATE FUNDS	
050154	CATEGORY NAME NOT ON TITLE FILE	0.00
100952	G/A-DIAGNOST/LEARN RES CTR	0.00
102135	CATEGORY NAME NOT ON TITLE FILE	0.00
103136	CATEGORY NAME NOT ON TITLE FILE	0.00
990015	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 16520 TOTAL	0.00
28200	LIBRARY RESOURCES	
050686	G/A-INSTRUCTIONAL MATERIAL	0.00
31100	ACCOUNTS PAYABLE	
050560	G/A-FL ED FINANCE PROGRAM	0.00
050560	CF G/A-FL ED FINANCE PROGRAM	0.00
	** GL 31100 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
74 1 000189 EDUCATION DEPT.-VOCATIONAL EDUCATION DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
16520 100308	DUE FROM LEA-CASH ADVANCE STATE FUNDS TIME AND ATTENDANCE SYSTEM	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 74 1 000191 EDUCATION DEPT.-COMMUNITY COLLEGES DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
31100 050217	ACCOUNTS PAYABLE G/A-COMM COLLEGE PRG FUND	0.00
35700 050217	DUE TO COMPONENT UNIT/PRIMARY G/A-COMM COLLEGE PRG FUND	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 74 2 026095 ANCILLARY FACILITIES CONSTRUCTION TF 2006

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35700 000500	DUE TO COMPONENT UNIT/PRIMARY	6,812,713.94-
082030	06 SUS CONSTRUCTION PROJECTS	53,326,293.00
082030	08 SUS CONSTRUCTION PROJECTS	7,667,717.00
180021	TRANSFERS TO SBA SINK FUND	1,008,214.17
180205	TR OTHER FUNDS W/I AGY	4,550,000.00
220030	REFUND NONSTATE REVENUES	464,762.08
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	60,381,433.89-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	177,161.58
	** GL 35700 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 74 2 026548 ANCILLARY FACILITIES CONSTRUCTION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35700 000500	DUE TO COMPONENT UNIT/PRIMARY	967,994.40-
002200		16,857,779.90-
082003 07	SUS FCO PROJECTS	16,857,779.90
180021	TRANSFERS TO SBA SINK FUND	945,403.56
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	22,590.84
	** GL 35700 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 74 2 026850 AFC - UF PARKING GARAGE 13

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35700	DUE TO COMPONENT UNIT/PRIMARY	
000500		1,208,048.08-
001800		41,628.89-
002200		20,270,403.13-
082003 08	SUS FCO PROJECTS	20,270,403.00
180021	TRANSFERS TO SBA SINK FUND	1,213,775.17
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	35,901.93
	** GL 35700 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
74 2 026851 AFC - FSU PARKING GARAGE 5

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35700 000500	DUE TO COMPONENT UNIT/PRIMARY	592,524.94-
002200		12,938,539.00-
082003 08	SUS FCO PROJECTS	12,938,539.00
180021	TRANSFERS TO SBA SINK FUND	579,769.09
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	12,755.85
	** GL 35700 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 74 2 315001 FOOD AND NUTRITION SERVICES TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
051113	G/A-SCHOOL LUNCH PROGRAM	0.00
180000	TRANSFERS	0.00
	** GL 31100 TOTAL	0.00
35200 040000	DUE TO STATE FUNDS, WITHIN DEPARTMENT EXPENSES	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
051113	G/A-SCHOOL LUNCH PROGRAM	0.00
	** GL 35300 TOTAL	0.00
35600 180000	DUE TO GENERAL REVENUE TRANSFERS	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
74 2 555001 PUB EDUC CAPITAL OUTLAY & DEBT SERVICE TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14180 000000	INVESTMENT CONTRA ACCOUNT BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	0.00
084123	CATEGORY NAME NOT ON TITLE FILE	0.00
089542	PUBLIC BROADCASTING PROJS	0.00
089542 95	PUBLIC BROADCASTING PROJS	0.00
	** GL 27600 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
084123	CATEGORY NAME NOT ON TITLE FILE	0.00
084123 86	CATEGORY NAME NOT ON TITLE FILE	0.00
089000	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 87	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 88	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 89	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 91	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 92	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 93	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 94	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 97	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 99	MAINT/REPAIR/RENOV/REMODEL	0.00
089001	SURVEY REC NEEDS/P.SCHOOLS	0.00
089001 94	SURVEY REC NEEDS/P.SCHOOLS	0.00
089001 99	SURVEY REC NEEDS/P.SCHOOLS	0.00
089007	SUS PROJECTS	0.00
089007 87	SUS PROJECTS	0.00
089007 88	SUS PROJECTS	0.00
089007 89	SUS PROJECTS	0.00
089007 91	SUS PROJECTS	0.00
089007 92	SUS PROJECTS	0.00
089007 93	SUS PROJECTS	0.00
089007 94	SUS PROJECTS	0.00
089007 95	SUS PROJECTS	0.00
089007 96	SUS PROJECTS	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 74 2 555001 PUB EDUC CAPITAL OUTLAY & DEBT SERVICE TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
089007 97	SUS PROJECTS	0.00
089007 99	SUS PROJECTS	0.00
089233 87	CATEGORY NAME NOT ON TITLE FILE	0.00
089255 99	FIU/FL MEM COOPERATIVE USE	0.00
089542	PUBLIC BROADCASTING PROJS	0.00
089542 89	PUBLIC BROADCASTING PROJS	0.00
089542 90	PUBLIC BROADCASTING PROJS	0.00
089542 91	PUBLIC BROADCASTING PROJS	0.00
089542 94	PUBLIC BROADCASTING PROJS	0.00
089542 95	PUBLIC BROADCASTING PROJS	0.00
089542 99	PUBLIC BROADCASTING PROJS	0.00
089868 93	CATEGORY NAME NOT ON TITLE FILE	0.00
089868 94	CATEGORY NAME NOT ON TITLE FILE	0.00
089868 95	CATEGORY NAME NOT ON TITLE FILE	0.00
089984 95	LDL SATELLITE TRANSPONDER	0.00
180000	TRANSFERS	0.00
	** GL 31100 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180000	TRANSFERS	0.00
35300	DUE TO OTHER DEPARTMENTS	
089000 88	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 89	MAINT/REPAIR/RENOV/REMODEL	0.00
180000	TRANSFERS	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
000300		0.00
35700	DUE TO COMPONENT UNIT/PRIMARY	
089000	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 98	MAINT/REPAIR/RENOV/REMODEL	0.00
089000 99	MAINT/REPAIR/RENOV/REMODEL	0.00
089006	COMMUNITY COLLEGE PROJECTS	0.00
089006 93	COMMUNITY COLLEGE PROJECTS	0.00
089006 94	COMMUNITY COLLEGE PROJECTS	0.00
089006 96	COMMUNITY COLLEGE PROJECTS	0.00
089006 97	COMMUNITY COLLEGE PROJECTS	0.00
089006 98	COMMUNITY COLLEGE PROJECTS	0.00
089006 99	COMMUNITY COLLEGE PROJECTS	0.00
089290	JOINT-USE FACILITIES PROJ	0.00
089290 97	JOINT-USE FACILITIES PROJ	0.00
089290 99	JOINT-USE FACILITIES PROJ	0.00
	** GL 35700 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 74 2 555001 PUB EDUC CAPITAL OUTLAY & DEBT SERVICE TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
089542	PUBLIC BROADCASTING PROJS	0.00
089984 95	LDL SATELLITE TRANSPONDER	0.00
	** GL 55100 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 74 2 612001 SCH/DIST & COM COLL DIST CAP OUTLAY &DEPT SER TF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 089075	CASH ON HAND 90 G/A-SCHOOL DIST/CC	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 74 2 730001 TEXTBOOK BID TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	251,000.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
33100 000000	DEPOSITS PAYABLE BALANCE BROUGHT FORWARD	0.00
001800		5,000.00-
002700		533,500.00-
220020	REFUND STATE REVENUES	200,500.00
220030	REFUND NONSTATE REVENUES	87,000.00
	** GL 33100 TOTAL	251,000.00-
35600 000000	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD	63,752.93-
001800		0.00
002700		0.00
170000	TRANSFERS TO G.R.	63,752.93
220020	REFUND STATE REVENUES	0.00
	** GL 35600 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
74 3 000001 WORKING CAPITAL FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
74 8 800001 VR - DISTRICT 1 REVOLVING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
74 8 800002 VR - DISTRICT 2 REVOLVING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
74 8 800006 VR - DISTRICT 4 REVOLVING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
74 8 800007 VR - DISTRICT 5 REVOLVING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
74 8 800009 VR - DISTRICT 7 REVOLVING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
74 8 800010 VR - DISTRICT 6 REVOLVING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
74 8 999999 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
80 9 000001 BOARD OF EDUCATION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
26600	ART & HISTORICAL TREASURES - NONDEPREC	
000000	BALANCE BROUGHT FORWARD	17,542.55-
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	7,043.55
060000	OPERATING CAPITAL OUTLAY	0.00
990000	85 CATEGORY NAME NOT ON TITLE FILE	10,499.00
	** GL 26600 TOTAL	0.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	1,527,017.74
060000	OPERATING CAPITAL OUTLAY	1,527,017.74-
089243	BLIND SVCS-CAP PROJECTS	8,824,000.00
	** GL 27200 TOTAL	8,824,000.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
089243	BLIND SVCS-CAP PROJECTS	312,172.77-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	78,843.61
060000	OPERATING CAPITAL OUTLAY	76,543.61-
	** GL 27400 TOTAL	2,300.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
060000	OPERATING CAPITAL OUTLAY	1,859.21-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	29,500,228.37
040000	EXPENSES	657,400.06
050029	CATEGORY NAME NOT ON TITLE FILE	11,779.89-
050546	G/A-FEDERAL GRANTS & AIDS	2,122.79
051350	CATEGORY NAME NOT ON TITLE FILE	18,720.00
060000	OPERATING CAPITAL OUTLAY	10,045,992.19-
084123	CATEGORY NAME NOT ON TITLE FILE	110,371.32
089000	MAINT/REPAIR/RENOV/REMODEL	70,514.70
089233	CATEGORY NAME NOT ON TITLE FILE	96,920.00
089243	BLIND SVCS-CAP PROJECTS	362,644.91
089542	PUBLIC BROADCASTING PROJS	628,377.92
089868	CATEGORY NAME NOT ON TITLE FILE	10,591.44
089984	LDL SATELLITE TRANSPONDER	120,073.97
100021	ACQUISITION/MOTOR VEHICLES	7,785.00
100084	CATEGORY NAME NOT ON TITLE FILE	11,510.35
100147	ASSESSMENT AND EVALUATION	9,576.03
100227	G/A-READING INITIATIVES	12,735.18
100301	CAPITOL TECHNICAL CENTER	242,465.48
100485	G/A-COLLEGE REACH OUT PROG	6,721.59-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 80 9 000001 BOARD OF EDUCATION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100586	G/A-INSTR TECH	127,210.45-
100777	CONTRACTED SERVICES	67,452.27
100793	G/A-CHOICES PRODUCT SALES	78,378.00-
100819	WORKFORCE INFORMATION SYSTEMS	2,453.00
100930	G/A-STRAT EDUC INITIATIVES	2,314,238.72
100946	G/A-PARCC	6,157.21
101229	G/A-SKILL ASSESSMENT/TRNG	763.48
101273	CATEGORY NAME NOT ON TITLE FILE	225,698.00-
101344	G/A-FL INFO RESOURCE NETWK	3,493,927.40-
101764	CATEGORY NAME NOT ON TITLE FILE	14,728.12-
102133	CATEGORY NAME NOT ON TITLE FILE	11,250.00-
102236	CATEGORY NAME NOT ON TITLE FILE	6,842.32-
102405	ED FAC RES & DEV PROJ	5,207.80
102725	CATEGORY NAME NOT ON TITLE FILE	1,450.00-
102816	G/A-PUBLIC BROADCASTING	379,774.57
102948	FETPIP/WRKFRC DVP MIS	162,256.51
103820	CATEGORY NAME NOT ON TITLE FILE	22,500.00-
104052	G/A-SCHOOL/INSTRUCT ENHANC	14,522.06
104053	G/A-EXCEPTIONAL EDUCATION	2,043.69-
104095	VEND STANDS-EQUIP & SUPP	233,277.73
109910	STATE OPERATIONS-ARRA 2009	970.20
109939	CENTRALIZED TECHNOLOGY	4,004.00
109996	EDUCATION DATA WAREHOUSE	106,062.17
210020	EDU TECH/INFORMATION SRVCS	154,787.94
990000	CATEGORY NAME NOT ON TITLE FILE	10,499.00-
990015	CATEGORY NAME NOT ON TITLE FILE	4,871.92
	** GL 27600 TOTAL	21,259,816.45
27640	FURN & EQUIP - INSTALLMENT PURCHASE CO	
000000	BALANCE BROUGHT FORWARD	247,292.13
089243	BLIND SVCS-CAP PROJECTS	247,292.13-
	** GL 27640 TOTAL	0.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,419.00-
040000	EXPENSES	298,298.81-
050029	CATEGORY NAME NOT ON TITLE FILE	1,675.00-
050546	G/A-FEDERAL GRANTS & AIDS	2,122.79-
050686	G/A-INSTRUCTIONAL MATERIAL	6,722.62-
051350	CATEGORY NAME NOT ON TITLE FILE	18,720.00-
060000	OPERATING CAPITAL OUTLAY	9,545,879.89-
084123	CATEGORY NAME NOT ON TITLE FILE	136,521.40-
089233	CATEGORY NAME NOT ON TITLE FILE	121,150.00-
089243	BLIND SVCS-CAP PROJECTS	274,803.13-
089542	PUBLIC BROADCASTING PROJS	341,106.54-
089868	CATEGORY NAME NOT ON TITLE FILE	16,804.68-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
80 9 000001 BOARD OF EDUCATION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
089984	LDL SATELLITE TRANSPONDER	325,099.20-
100021	ACQUISITION/MOTOR VEHICLES	7,785.00-
100084	CATEGORY NAME NOT ON TITLE FILE	11,510.35-
100147	ASSESSMENT AND EVALUATION	91,286.62-
100227	G/A-READING INITIATIVES	6,335.58-
100301	CAPITOL TECHNICAL CENTER	1,575,911.41-
100485	G/A-COLLEGE REACH OUT PROG	4,938.92-
100586	G/A-INSTR TECH	68,753.09-
100777	CONTRACTED SERVICES	182,426.06-
100793	G/A-CHOICES PRODUCT SALES	36,878.30-
100819	WORKFORCE INFORMATION SYSTEMS	2,453.00-
100930	G/A-STRAT EDUC INITIATIVES	52,078.56-
100946	G/A-PARCC	2,152.77-
101037	CATEGORY NAME NOT ON TITLE FILE	1,197.00-
101229	G/A-SKILL ASSESSMENT/TRNG	763.48-
101273	CATEGORY NAME NOT ON TITLE FILE	183,773.00-
101344	G/A-FL INFO RESOURCE NETWK	510,638.69-
102236	CATEGORY NAME NOT ON TITLE FILE	5,312.89-
102405	ED FAC RES & DEV PROJ	1,012.68-
102816	G/A-PUBLIC BROADCASTING	270,511.45-
102948	FETPIP/WRKFRC DVP MIS	272,705.09-
103630	CATEGORY NAME NOT ON TITLE FILE	2,038.09-
103774	TEACHER PROFESSIONAL DEV	1,457.69-
103820	CATEGORY NAME NOT ON TITLE FILE	4,095.00-
104052	G/A-SCHOOL/INSTRUCT ENHANC	10,750.83-
104053	G/A-EXCEPTIONAL EDUCATION	1,234.16-
104095	VEND STANDS-EQUIP & SUPP	234,944.53-
104102	G/A-WEATH ASSIST-ARRA 2009	1,790.10-
109910	STATE OPERATIONS-ARRA 2009	458.15-
109939	CENTRALIZED TECHNOLOGY	4,689.50-
109996	EDUCATION DATA WAREHOUSE	98,826.78-
210020	EDU TECH/INFORMATION SRVCS	57,877.86-
990000	CATEGORY NAME NOT ON TITLE FILE	1,755.00-
990015	CATEGORY NAME NOT ON TITLE FILE	4,871.92-
	** GL 27700 TOTAL	14,803,536.61-
27800	CONSTRUCTION WORK IN PROGRESS	
089243	BLIND SVCS-CAP PROJECTS	0.00
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	882.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	4,955,060.35-
040000	EXPENSES	7,883.67-
050025	CATEGORY NAME NOT ON TITLE FILE	2,430.00-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 80 9 000001 BOARD OF EDUCATION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
050029	CATEGORY NAME NOT ON TITLE FILE	51,805.56-
060000	OPERATING CAPITAL OUTLAY	5,232,725.87
100147	ASSESSMENT AND EVALUATION	70,664.02-
100301	CAPITOL TECHNICAL CENTER	23,018.18-
100485	G/A-COLLEGE REACH OUT PROG	27,200.06-
100586	G/A-INSTR TECH	8,997.00-
100793	G/A-CHOICES PRODUCT SALES	3,943.00-
101344	G/A-FL INFO RESOURCE NETWK	33,644.90-
102948	FETPIP/WRKFRC DVP MIS	5,723.00-
103820	CATEGORY NAME NOT ON TITLE FILE	1,350.00-
	** GL 28800 TOTAL	41,006.13
28900	ACC DEPR - OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	36,956.13-
100301	CAPITOL TECHNICAL CENTER	4,050.00-
	** GL 28900 TOTAL	41,006.13-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	14,969,429.86-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
80 9 000002 EDUCATIONAL FACILITIES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	4,269,812.38
060000	OPERATING CAPITAL OUTLAY	309,440.09
080000	FIXED CAPITAL OUTLAY	453,123.69-
088498	CATEGORY NAME NOT ON TITLE FILE	400,493.74-
089000	MAINT/REPAIR/RENOV/REMODEL	2,952,780.04-
089243	BLIND SVCS-CAP PROJECTS	579,449.68-
104095	VEND STANDS-EQUIP & SUPP	193,405.32-
	** GL 27200 TOTAL	0.00
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	26,148.32-
060000	OPERATING CAPITAL OUTLAY	26,148.32
	** GL 27400 TOTAL	0.00
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	11,520,781.93
040000	EXPENSES	362,086.58-
060000	OPERATING CAPITAL OUTLAY	2,421,156.85-
089243	BLIND SVCS-CAP PROJECTS	581,873.83-
089542	PUBLIC BROADCASTING PROJES	1,182.00-
100021	ACQUISITION/MOTOR VEHICLES	151,694.00-
100084	CATEGORY NAME NOT ON TITLE FILE	241,084.07-
104095	VEND STANDS-EQUIP & SUPP	7,611,228.83-
990000	CATEGORY NAME NOT ON TITLE FILE	36,772.10-
	** GL 27600 TOTAL	113,703.67
27700	ACC DEPR - FURNITURE & EQUIPMENT	
040000	EXPENSES	2,315.64-
060000	OPERATING CAPITAL OUTLAY	57,189.83-
089243	BLIND SVCS-CAP PROJECTS	2,114.93-
104095	VEND STANDS-EQUIP & SUPP	8,148.68-
	** GL 27700 TOTAL	69,769.08-
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	126.41
060000	OPERATING CAPITAL OUTLAY	126.41-
	** GL 28200 TOTAL	0.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	82,817.64-
060000	OPERATING CAPITAL OUTLAY	89,378.14
100084	CATEGORY NAME NOT ON TITLE FILE	3,032.00-
104095	VEND STANDS-EQUIP & SUPP	3,528.50-
	** GL 28800 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
80 9 000002 EDUCATIONAL FACILITIES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	43,934.59-
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	*** FUND TOTAL	0.00
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BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 80 9 000004 HUMAN RESOURCE DEVELOPMENT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	2,985,939.84
051350	CATEGORY NAME NOT ON TITLE FILE	18,720.00-
060000	OPERATING CAPITAL OUTLAY	2,644,967.12-
100171	TROUT LAKE NATURE CENTER	43,510.27-
100301	CAPITOL TECHNICAL CENTER	122,983.76-
101255	CATEGORY NAME NOT ON TITLE FILE	1,020.00-
101344	G/A-FL INFO RESOURCE NETWK	53,236.20-
101913	G/A-LIBRARY AUTOMATION	56,233.66-
	** GL 27600 TOTAL	45,268.83
27700	ACC DEPR - FURNITURE & EQUIPMENT	
051350	CATEGORY NAME NOT ON TITLE FILE	4,420.00-
060000	OPERATING CAPITAL OUTLAY	20,912.94-
100171	TROUT LAKE NATURE CENTER	3,600.00-
100301	CAPITOL TECHNICAL CENTER	1,195.00-
101344	G/A-FL INFO RESOURCE NETWK	7,028.23-
101913	G/A-LIBRARY AUTOMATION	4,459.00-
	** GL 27700 TOTAL	41,615.17-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	1,341,231.83-
060000	OPERATING CAPITAL OUTLAY	1,341,231.83
	** GL 28800 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,653.66-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 80 9 000010 DIV 10-DEPUTY COMM FOR EDUC MANAGEMENT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	2,123.10
060000	OPERATING CAPITAL OUTLAY	2,123.10-
	** GL 27200 TOTAL	0.00
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	14,254,231.98
040000	EXPENSES	4,671.50-
060000	OPERATING CAPITAL OUTLAY	4,060,720.83-
084123	CATEGORY NAME NOT ON TITLE FILE	4,623,505.28-
089233	CATEGORY NAME NOT ON TITLE FILE	96,920.00-
089542	PUBLIC BROADCASTING PROJS	1,970,000.06-
089868	CATEGORY NAME NOT ON TITLE FILE	1,587,450.18-
089876	CATEGORY NAME NOT ON TITLE FILE	12,296.06-
089984	LDL SATELLITE TRANSPONDER	407,801.00-
100123	G/A-CULTURAL/MUSEUM GRANTS	27,931.00-
100777	CONTRACTED SERVICES	8,048.00-
101344	G/A-FL INFO RESOURCE NETWK	1,012,633.22-
101350	G/A-INDIGENT PSYCH MED PRG	1,337.00-
102823	STUDENT FIN ASST/MIS	146,282.50-
105255	G/A-HURRICANE ANDREW-ADMIN	1,685.00-
990015	CATEGORY NAME NOT ON TITLE FILE	65,736.03-
	** GL 27600 TOTAL	227,214.32
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	129,131.30-
101344	G/A-FL INFO RESOURCE NETWK	35,221.48-
102823	STUDENT FIN ASST/MIS	3,813.63-
	** GL 27700 TOTAL	168,166.41-
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	1,019.37
060000	OPERATING CAPITAL OUTLAY	1,019.37-
	** GL 28200 TOTAL	0.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	1,269,736.60-
060000	OPERATING CAPITAL OUTLAY	1,305,883.60
	** GL 28800 TOTAL	36,147.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
060000	OPERATING CAPITAL OUTLAY	3,868.00-



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
80 9 000010 DIV 10-DEPUTY COMM FOR EDUC MANAGEMENT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	91,326.91-

	*** FUND TOTAL	0.00
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BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 80 9 000020 DIV 20-DEPUTY COMM FOR ADMINISTRATION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	5,000.00
060000	OPERATING CAPITAL OUTLAY	5,000.00-
	** GL 27200 TOTAL	0.00
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,463,955.06
060000	OPERATING CAPITAL OUTLAY	1,007,533.21-
100301	CAPITOL TECHNICAL CENTER	261,364.21-
100793	G/A-CHOICES PRODUCT SALES	13,564.60-
101344	G/A-FL INFO RESOURCE NETWK	156,676.69-
	** GL 27600 TOTAL	24,816.35
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	24,198.34-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	153,419.80-
060000	OPERATING CAPITAL OUTLAY	153,419.80
	** GL 28800 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	618.01-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 80 9 000030 DIV 30-DEP.COMM FOR SPECIAL PROJECTS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	6,433,851.88
050222	CATEGORY NAME NOT ON TITLE FILE	620,160.00-
060000	OPERATING CAPITAL OUTLAY	5,101,503.83-
100171	TROUT LAKE NATURE CENTER	6,977.49-
100301	CAPITOL TECHNICAL CENTER	478,241.45-
990000	CATEGORY NAME NOT ON TITLE FILE	7,066.50-
990015	CATEGORY NAME NOT ON TITLE FILE	7,222.05-
	** GL 27600 TOTAL	212,680.56
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	183,991.47-
100171	TROUT LAKE NATURE CENTER	1,273.00-
100301	CAPITOL TECHNICAL CENTER	14,935.51-
	** GL 27700 TOTAL	200,199.98-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	1,661,479.09-
060000	OPERATING CAPITAL OUTLAY	1,914,358.09
100301	CAPITOL TECHNICAL CENTER	92,547.43-
990000	CATEGORY NAME NOT ON TITLE FILE	115,379.00-
990015	CATEGORY NAME NOT ON TITLE FILE	6,474.21-
	** GL 28800 TOTAL	38,478.36
28900	ACC DEPR - OTHER CAPITAL ASSETS	
060000	OPERATING CAPITAL OUTLAY	8,988.16-
100301	CAPITOL TECHNICAL CENTER	13,773.10-
	** GL 28900 TOTAL	22,761.26-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	28,197.68-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 80 9 000040 DIV 40-PUBLIC SCHOOLS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	4,859.38
050546	G/A-FEDERAL GRANTS & AIDS	4,859.38-
	** GL 27200 TOTAL	0.00
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	2,690.44
060000	OPERATING CAPITAL OUTLAY	2,690.44-
	** GL 27600 TOTAL	0.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	3,310.79
060000	OPERATING CAPITAL OUTLAY	3,310.79-
	** GL 28800 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
80 9 000050 DIV 50-VOCATIONAL EDUCATIONS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	659,282.27
050546	G/A-FEDERAL GRANTS & AIDS	659,282.27-
	** GL 27200 TOTAL	0.00
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	326,649.22
050546	G/A-FEDERAL GRANTS & AIDS	2,846.00-
060000	OPERATING CAPITAL OUTLAY	292,307.80-
	** GL 27600 TOTAL	31,495.42
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	29,718.27-
101722	CATEGORY NAME NOT ON TITLE FILE	1,275.00-
	** GL 27700 TOTAL	30,993.27-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	36,190.59
060000	OPERATING CAPITAL OUTLAY	36,190.59-
	** GL 28800 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	502.15-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
80 9 000070 DIV 70-DIV OF BLIND SERVICES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	2,879,978.57
060000	OPERATING CAPITAL OUTLAY	58,008.43
080000	FIXED CAPITAL OUTLAY	1,762,127.25-
088498	CATEGORY NAME NOT ON TITLE FILE	372,845.33
089000	MAINT/REPAIR/RENOV/REMODEL	2,713,734.04
089243	BLIND SVCS-CAP PROJECTS	445,619.68
104095	VEND STANDS-EQUIP & SUPP	201,624.32
	** GL 27200 TOTAL	4,909,683.12
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	1,021,404.61-
060000	OPERATING CAPITAL OUTLAY	17,948.25-
080000	FIXED CAPITAL OUTLAY	51,499.77-
088498	CATEGORY NAME NOT ON TITLE FILE	175,668.41-
089000	MAINT/REPAIR/RENOV/REMODEL	1,160,718.25-
089243	BLIND SVCS-CAP PROJECTS	246,132.40-
104095	VEND STANDS-EQUIP & SUPP	104,055.04-
	** GL 27300 TOTAL	2,777,426.73-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	127,776.30
040000	EXPENSES	128,779.07
060000	OPERATING CAPITAL OUTLAY	1,945,203.74
089243	BLIND SVCS-CAP PROJECTS	539,772.38
100021	ACQUISITION/MOTOR VEHICLES	830,814.09
100486	G/A-CLIENT SERVICES	1,088,310.02
100487	G/A-VOCATIONAL REHAB	132,725.50
104011	LIBRARY SERVICES	3,995.00
104095	VEND STANDS-EQUIP & SUPP	7,160,946.85
	** GL 27600 TOTAL	11,958,322.95
27620	EDUCATIONAL EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	0.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	4,693.67-
040000	EXPENSES	90,274.35-
060000	OPERATING CAPITAL OUTLAY	1,495,557.65-
089243	BLIND SVCS-CAP PROJECTS	489,144.62-
100021	ACQUISITION/MOTOR VEHICLES	572,107.48-
100486	G/A-CLIENT SERVICES	333,140.14-
100487	G/A-VOCATIONAL REHAB	126,905.40-
104011	LIBRARY SERVICES	2,045.05-
104095	VEND STANDS-EQUIP & SUPP	5,571,444.66-
	** GL 27700 TOTAL	8,685,313.02-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
80 9 000070 DIV 70-DIV OF BLIND SERVICES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	0.00
089243	BLIND SVCS-CAP PROJECTS	11,846,976.75
	** GL 27800 TOTAL	11,846,976.75
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	0.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 28800 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	17,252,243.07-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 80 9 000075 OFFICE OF EARLY LEARNING

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27600	FURNITURE AND EQUIPMENT	
040000	EXPENSES	54,245.45
060000	OPERATING CAPITAL OUTLAY	18,788.72
	** GL 27600 TOTAL	73,034.17
27700	ACC DEPR - FURNITURE & EQUIPMENT	
040000	EXPENSES	43,982.05-
060000	OPERATING CAPITAL OUTLAY	4,572.36-
	** GL 27700 TOTAL	48,554.41-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	24,479.76-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
80 9 000110 PROJECTS, CONTRACTS, AND GRANTS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	5,401.55
060000	OPERATING CAPITAL OUTLAY	5,401.55-
	** GL 27600 TOTAL	0.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	1,192.00
060000	OPERATING CAPITAL OUTLAY	1,192.00-
	** GL 28800 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 80 9 000800 VOC REHAB

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	4,716,927.57
040000	EXPENSES	79,851.24-
060000	OPERATING CAPITAL OUTLAY	276,155.24-
100021	ACQUISITION/MOTOR VEHICLES	11,358.50-
100777	CONTRACTED SERVICES	321,254.59-
102823	STUDENT FIN ASST/MIS	6,776.00
105255	G/A-HURRICANE ANDREW-ADMIN	25,275.00-
	** GL 27600 TOTAL	4,009,809.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	2,476.28-
040000	EXPENSES	52,981.53-
060000	OPERATING CAPITAL OUTLAY	2,910,345.64-
100777	CONTRACTED SERVICES	11,746.64-
102823	STUDENT FIN ASST/MIS	6,776.00-
	** GL 27700 TOTAL	2,984,326.09-
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	1,350.75
060000	OPERATING CAPITAL OUTLAY	675.00-
100777	CONTRACTED SERVICES	675.75-
	** GL 28200 TOTAL	0.00
28300	ACC DEPR - LIBRARY RESOURCES	
060000	OPERATING CAPITAL OUTLAY	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,025,482.91-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 90 9 123456 GENERAL LONG TERM DEBT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38500 000000	INSTALLMENT PURCHASE CONTRACTS BALANCE BROUGHT FORWARD	0.00
38600 000000 010000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD SALARIES AND BENEFITS	4,272,321.11- 0.00
	** GL 38600 TOTAL	4,272,321.11-
46200 000000	CERTIFICATES OF PARTICIPATION BALANCE BROUGHT FORWARD	0.00
48500 000000	INSTALLMENT PURCHASE CONTRACTS BALANCE BROUGHT FORWARD	0.00
48600 000000 010000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD SALARIES AND BENEFITS	8,481,160.54- 0.00
	** GL 48600 TOTAL	8,481,160.54-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	12,753,481.65
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 95 8 012001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
15400 000000	LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	0.00
16100 000000	DUE FROM STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
16500 000000	DUE FROM OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD	0.00
16700 000000	DUE FROM COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00
17100 000000	SUPPLY INVENTORY BALANCE BROUGHT FORWARD	0.00
19100 000000	PREPAID ITEMS BALANCE BROUGHT FORWARD	0.00
27100 000000	LAND AND LAND IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27200 000000	BUILDINGS AND BUILDING IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27300 000000	ACC DEPR - BUILDINGS & BUILDING IMPROV BALANCE BROUGHT FORWARD	0.00
27400 000000	INFRASTRUCTURE AND OTHER IMPROVEMENTS BALANCE BROUGHT FORWARD	0.00
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	0.00
27800 000000	CONSTRUCTION WORK IN PROGRESS BALANCE BROUGHT FORWARD	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
 95 8 012001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
28200 000000	LIBRARY RESOURCES BALANCE BROUGHT FORWARD	0.00
28400 000000	PROPERTY UNDER CAPITAL LEASE BALANCE BROUGHT FORWARD	0.00
28800 000000	OTHER CAPITAL ASSETS BALANCE BROUGHT FORWARD	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
35100 000000	DUE TO STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
35500 000000	DUE TO OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD	0.00
35700 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00
38500 000000	INSTALLMENT PURCHASE CONTRACTS BALANCE BROUGHT FORWARD	0.00
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	0.00
46100 000000	BONDS PAYABLE BALANCE BROUGHT FORWARD	0.00
48500 000000	INSTALLMENT PURCHASE CONTRACTS BALANCE BROUGHT FORWARD	0.00
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
49900 000000	OTHER LONG-TERM LIABILITIES BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 012001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
55900 000000	OTHER FUND BALANCE RESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 032001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27800 000000	CONSTRUCTION WORK IN PROGRESS BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 122001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55900 000000	OTHER FUND BALANCE RESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 132001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16500 000000	DUE FROM OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 282001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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55900 000000	OTHER FUND BALANCE RESERVED BALANCE BROUGHT FORWARD	0.00
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	*** FUND TOTAL	0.00
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BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 292001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 362001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55900 000000	OTHER FUND BALANCE RESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 372001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 412001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 442001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27800 000000	CONSTRUCTION WORK IN PROGRESS BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 502001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
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	*** FUND TOTAL	0.00
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BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 512001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38500 000000	INSTALLMENT PURCHASE CONTRACTS BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

480000 DEPARTMENT OF EDUCATION  
95 8 522001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/12

48000000000

DATE RUN 08/14/12

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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480000 DEPARTMENT OF EDUCATION  
95 8 642001 FUND NOT ON TITLE FILE

G-L G-L ACCOUNT NAME  
CAT

BEGINNING BALANCE

27800 CONSTRUCTION WORK IN PROGRESS  
000000 BALANCE BROUGHT FORWARD

0.00

\*\*\* FUND TOTAL

0.00

E

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
10 1 000192 EDUCATION DEPT.-DEAF AND BLIND SCHOOL

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	11,018,124.99
089238 12	FSDB-CAPITAL PROJECTS	360,415.00
	** GL 13100 TOTAL	11,378,539.99
15100	ACCOUNTS RECEIVABLE	
104166	FL SCH/DEAF & BLIND	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001500		0.00
104166	FL SCH/DEAF & BLIND	0.00
	** GL 16300 TOTAL	0.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
104166	FL SCH/DEAF & BLIND	312,314.03
	** GL 17100 TOTAL	312,314.03
17101	FOOD PRODUCTS INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
104166	FL SCH/DEAF & BLIND	18,709.49
	** GL 17101 TOTAL	18,709.49
17102	FUEL INVENTORY VEHICLES AND BOILERS	
104166	FL SCH/DEAF & BLIND	87,844.71
19100	PREPAID ITEMS	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
070000	FOOD PRODUCTS	0.00
104166	FL SCH/DEAF & BLIND	1,929,735.68-
104166 CF	FL SCH/DEAF & BLIND	0.00
130300	SCH/DEAF/BLIND CARRYFORWRD	107,601.20-
	** GL 31100 TOTAL	2,037,336.88-
35300	DUE TO OTHER DEPARTMENTS	
104166	FL SCH/DEAF & BLIND	13,897.88-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
104166	FL SCH/DEAF & BLIND	75,819.30-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
10 1 000192 EDUCATION DEPT.-DEAF AND BLIND SCHOOL

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	8,891,070.93-
089238 12	FSDB-CAPITAL PROJECTS	360,415.00-
	** GL 54900 TOTAL	9,251,485.93-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
104166	FL SCH/DEAF & BLIND	0.00
	** GL 55100 TOTAL	0.00
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00
104166	FL SCH/DEAF & BLIND	0.00
	** GL 55200 TOTAL	0.00
55300	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
56100	NONSPENDABLE - INVENTORIES AND PREPAID	
000000	BALANCE BROUGHT FORWARD	418,868.23-
94100	ENCUMBRANCES	
089238 12	FSDB-CAPITAL PROJECTS	1,623,313.29
104166	FL SCH/DEAF & BLIND	62,943.79
130300	SCH/DEAF/BLIND CARRYFORWRD	945,394.80
	** GL 94100 TOTAL	2,631,651.88
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
089238 12	FSDB-CAPITAL PROJECTS	1,623,313.29-
104166	FL SCH/DEAF & BLIND	62,943.79-
130300	SCH/DEAF/BLIND CARRYFORWRD	945,394.80-
	** GL 98100 TOTAL	2,631,651.88-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
20 2 178002 EDUCATIONAL ENHANCEMENT TF FSDB

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
20 2 180009 EDUCATIONAL AIDS TRUST FUND DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
 20 2 180010 FROM EDUCATIONAL AIDS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16300 000000 001000	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	44,177.00-
	** GL 16300 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
 20 2 261031 FEDERAL GRANTS TRUST FUND - DOE/FSDB

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	1,019,323.61
16300 001510	DUE FROM OTHER DEPARTMENTS	76,325.82
31100 104166	ACCOUNTS PAYABLE FL SCH/DEAF & BLIND	29,407.98-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
57200 000000	RESTRICTED BY FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	1,066,241.45-
94100 104166	ENCUMBRANCES FL SCH/DEAF & BLIND	4,771.60
98100 104166	BUDGETARY FND BAL RESERVED/ENCUMBRANCE FL SCH/DEAF & BLIND	4,771.60-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
 20 2 339037 GRANTS & DONATIONS TF - D&B SCH DIV. DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	624,710.53
16200 000000	DUE FROM STATE FUNDS, WITHIN DEPART. BALANCE BROUGHT FORWARD	0.00
16300 001000 001100 001500	DUE FROM OTHER DEPARTMENTS	0.00 25,116.00 0.00
	** GL 16300 TOTAL	25,116.00
31100 104166	ACCOUNTS PAYABLE FL SCH/DEAF & BLIND	35,722.55-
38600 104166	CURRENT COMPENSATED ABSENCES LIABILITY FL SCH/DEAF & BLIND	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	336,382.93-
57300 000000	RESTRICTED BY GRANTORS AND CONTRIBUTOR BALANCE BROUGHT FORWARD	277,721.05-
94100 104166	ENCUMBRANCES FL SCH/DEAF & BLIND	42,339.05
98100 104166	BUDGETARY FND BAL RESERVED/ENCUMBRANCE FL SCH/DEAF & BLIND	42,339.05-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
20 2 555002 PUB ED CAP OUTLAY & DEBT SV FSDB

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	690,748.91
16300 000000 001500	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
	** GL 16300 TOTAL	0.00
16301 000000 001500	PUBLIC EDUCATION C/O-DEBT SERVICE FUND BALANCE BROUGHT FORWARD	0.00
	** GL 16301 TOTAL	0.00
31300	CONSTRUCTION CONTRACTS PAYABLE	
089238 04	FSDB-CAPITAL PROJECTS	0.00
089238 10	FSDB-CAPITAL PROJECTS	122,227.05-
089238 11	FSDB-CAPITAL PROJECTS	16,399.36-
089238 12	FSDB-CAPITAL PROJECTS	172,611.96-
	** GL 31300 TOTAL	311,238.37-
35300 000000 089238 089238	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
	FSDB-CAPITAL PROJECTS	0.00
	FSDB-CAPITAL PROJECTS	0.00
	** GL 35300 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
57500 000000	RESTRICTED BY CONSTITUTIONAL PROVISION BALANCE BROUGHT FORWARD	379,510.54-
94100	ENCUMBRANCES	
089238 10	FSDB-CAPITAL PROJECTS	3,004,386.33
089238 11	FSDB-CAPITAL PROJECTS	42,035.57
089238 12	FSDB-CAPITAL PROJECTS	615,539.99
	** GL 94100 TOTAL	3,661,961.89

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
20 2 555002 PUB ED CAP OUTLAY & DEBT SV FSDB

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
089238 10	FSDB-CAPITAL PROJECTS	3,004,386.33-
089238 11	FSDB-CAPITAL PROJECTS	42,035.57-
089238 12	FSDB-CAPITAL PROJECTS	615,539.99-
	** GL 98100 TOTAL	3,661,961.89-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
 20 8 082109 ENDOWMENT FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	138,185.73
14700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	10,317,949.02
15100 104166	ACCOUNTS RECEIVABLE FL SCH/DEAF & BLIND	0.00
15300 000000 104166	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD FL SCH/DEAF & BLIND	41,571.22 0.00
	** GL 15300 TOTAL	41,571.22
31100 000000 104166	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD FL SCH/DEAF & BLIND	287,724.08- 0.00
	** GL 31100 TOTAL	287,724.08-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
57300 000000	RESTRICTED BY GRANTORS AND CONTRIBUTOR BALANCE BROUGHT FORWARD	10,209,981.89-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
20 8 084301 STUDENT FUNDS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	82,651.40
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
57300 000000	RESTRICTED BY GRANTORS AND CONTRIBUTOR BALANCE BROUGHT FORWARD	82,651.40-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
30 2 137002 CONSTRUCTION TRUST FUND EDUC.-D&B SCH DIV.

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	212,854.22
16300 000000	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
16301 000000 001500	PUBLIC EDUCATION C/O-DEBT SERVICE FUND BALANCE BROUGHT FORWARD	0.00 0.00
	** GL 16301 TOTAL	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
31300 000000 089238 089238 089238 089238	CONSTRUCTION CONTRACTS PAYABLE BALANCE BROUGHT FORWARD FSDB-CAPITAL PROJECTS 02 FSDB-CAPITAL PROJECTS 03 FSDB-CAPITAL PROJECTS 99 FSDB-CAPITAL PROJECTS	0.00 0.00 0.00 0.00 0.00
	** GL 31300 TOTAL	0.00
35300 089238 089238	DUE TO OTHER DEPARTMENTS 02 FSDB-CAPITAL PROJECTS 03 FSDB-CAPITAL PROJECTS	0.00 0.00
	** GL 35300 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
54901 000000	FUND BAL UNRESERVED-BEGINNING FD BAL BALANCE BROUGHT FORWARD	0.00
55600 089238	RESERVED FOR FCO AND GRANTS/AID - FCO 03 FSDB-CAPITAL PROJECTS	0.00
57500 000000	RESTRICTED BY CONSTITUTIONAL PROVISION BALANCE BROUGHT FORWARD	212,854.22-
98100 089238 089238	BUDGETARY FND BAL RESERVED/ENCUMBRANCE FSDB-CAPITAL PROJECTS 97 FSDB-CAPITAL PROJECTS	49,889.70 49,889.70-
	** GL 98100 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
71 8 084209 STUDENT BANK

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	3,872.26
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	46,668.53
31100 000000 104166	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD FL SCH/DEAF & BLIND	50,540.79- 0.00
	** GL 31100 TOTAL	50,540.79-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
74 8 081109 CLEARING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35500	DUE TO OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	0.00
104166	FL SCH/DEAF & BLIND	0.00
	** GL 35500 TOTAL	0.00
35900	DUE TO STATE FUNDS-CLEARING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
80 9 000300 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	323,254.60
089238	FSDB-CAPITAL PROJECTS	1,489,404.33
104166	FL SCH/DEAF & BLIND	530,024.78
	** GL 27100 TOTAL	2,342,683.71
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	47,319,029.52
001100		268,723.58
089238	FSDB-CAPITAL PROJECTS	92,233,270.43
104166	FL SCH/DEAF & BLIND	500,000.00
	** GL 27200 TOTAL	140,321,023.53
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	47,163,487.30-
001100		42,547.84-
089238	FSDB-CAPITAL PROJECTS	21,194,684.94-
	** GL 27300 TOTAL	68,400,720.08-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	12,011,888.22
089238	FSDB-CAPITAL PROJECTS	10,277,746.80
	** GL 27400 TOTAL	22,289,635.02
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	7,689,533.79-
089238	FSDB-CAPITAL PROJECTS	6,559,640.01-
	** GL 27500 TOTAL	14,249,173.80-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	4,794,511.74
001100		585,745.45
060000	OPERATING CAPITAL OUTLAY	914,020.50-
080000	FIXED CAPITAL OUTLAY	64,393.00-
089238	FSDB-CAPITAL PROJECTS	119,117.34
104166	FL SCH/DEAF & BLIND	518,784.44-
130300	SCH/DEAF/BLIND CARRYFORWRD	3,177,497.18
	** GL 27600 TOTAL	7,179,673.77
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	90,967.81-
001100		377,180.88-
060000	OPERATING CAPITAL OUTLAY	72,729.29-
080000	FIXED CAPITAL OUTLAY	94,450.45-
089238	FSDB-CAPITAL PROJECTS	120,589.07-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
80 9 000300 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
104166	FL SCH/DEAF & BLIND	2,783,481.73-
130300	SCH/DEAF/BLIND CARRYFORWRD	1,254,529.37-
	** GL 27700 TOTAL	4,793,928.60-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	7,412,042.14
089238	FSDB-CAPITAL PROJECTS	4,217,084.40-
130300	SCH/DEAF/BLIND CARRYFORWRD	96,890.79
	** GL 27800 TOTAL	3,291,848.53
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	721,533.95
104166	FL SCH/DEAF & BLIND	277,617.25
130300	SCH/DEAF/BLIND CARRYFORWRD	425,766.06
	** GL 28200 TOTAL	1,424,917.26
28300	ACC DEPR - LIBRARY RESOURCES	
104166	FL SCH/DEAF & BLIND	940,060.99-
130300	SCH/DEAF/BLIND CARRYFORWRD	96,074.55-
	** GL 28300 TOTAL	1,036,135.54-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	88,369,823.80-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

489000 FLORIDA SCHOOL FOR THE DEAF AND THE BLIND  
90 9 000400 GENERAL LONG TERM DEBT ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
104166	FL SCH/DEAF & BLIND	657,686.78-
	** GL 38600 TOTAL	657,686.78-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
104166	FL SCH/DEAF & BLIND	1,751,662.24-
	** GL 48600 TOTAL	1,751,662.24-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,409,349.02
	*** FUND TOTAL	0.00

E

State of Florida  
Department of Education



2013-14  
Schedule I Series

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Lottery Capital Outlay/Debt Service Trust Fund / 2004**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year FCO Certified Forward Not Reserved on Trial Balance \$(21,711,805)**  
This adjustment represents an increase to the FCO reserve that could not be made prior to closing.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on appropriations in the Educational Enhancement Trust Fund (Fund 2178) for fixed capital outlay projects and debt service obligations associated with the Classrooms First and Class Size Reduction programs. Bonds supported by lottery revenues were issued to fund class size reduction appropriations for projects and the fiscal year 2012-13 construction appropriation for the Florida colleges and universities, the proceeds of which were deposited into the trust fund. Pursuant to Section 1013.71, Florida Statutes, the purpose of this trust fund is to maintain and account for lottery funds appropriated for fixed capital outlay and debt service separately from lottery funds appropriated for operations. A transfer from Fund 2178 is accomplished through the nonoperating transfer process.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of bond proceeds and recurring appropriations authorizing transfers from entities within the agency or from other state agencies.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Lottery Capital Outlay/Debt Service Trust Fund</b>	\$	<u><u>0</u></u>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>LOTTERY CAPITAL OUTLAY/DEBT SERVICE TRUST FUND</b>
<b>Budget Entity:</b>	<b>DEPARTMENT</b>
<b>LAS/PBS Fund Number:</b>	<b>2004</b>

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	(A)		-
ADD: Other Cash (See Instructions)	(B)		-
ADD: Investments	7,156,559.94 (C)		7,156,559.94
ADD: Outstanding Accounts Receivable	13,906.61 (D)		13,906.61
ADD: _____	(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>7,170,466.55 (F)</b>	-	<b>7,170,466.55</b>
LESS: Allowances for Uncollectibles	(G)		-
LESS: Approved "A" Certified Forwards	(H)		-
Approved "B" Certified Forwards	(H)		-
Approved "FCO" Certified Forwards	1,274,679.76 (H)		1,274,679.76
LESS: Other Accounts Payable (Nonoperating)	739.44 (I)		739.44
LESS: _____	(J)		-
<b>Unreserved Fund Balance, 07/01/12</b>	<b>5,895,047.35 (K)</b>	-	<b>5,895,047.35 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>
<b>LAS/PBS Fund Number:</b>	<b>LOTTERY CAPITAL OUTLAY/DEBT SERVICE TRUST FUND</b>
	<b>2004</b> <span style="float:right"><b>DEPARTMENT</b></span>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/12</b>	
Total all GLC's 5XXXX for governmental funds;	7,169,727.11 (A)
GLC 539XX for proprietary and fiduciary funds	
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	
Approved "C" Carry Forward Total (FCO) per LAS/PBS	1,274,679.76 (D)
A/P not C/F-Operating Categories	
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	5,895,047.35 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	5,895,047.35 (F)
<b>DIFFERENCE:</b>	0.00 (G)*

**\*SHOULD EQUAL ZERO.**



# SCHEDULE I NARRATIVE

## Department of Education Vocational Rehabilitation

Program: **Workforce Support Services**  
Budget Entity: **48160000**  
Fund Name/Number: **Administrative Trust Fund / 2021**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

The revenue provided in this fund and budget entity is transferred from the same fund in the State Board budget entity (48800000). Revenue is derived from assessments on federal grants based on the Florida Department of Education's current approved Indirect Cost Rate Agreement with the United States Department of Education dated May 5, 2010, for the period July 1, 2010, through June 30, 2013. The assessment is a percentage of total direct expenditures excluding capital expenditures, flow-through appropriations and unallowable costs.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

Administrative Trust Funds are exempt from the reserve requirement.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<b>0</b>
Multiplied by 5%		5%
<b>Total 5% Reserve for Administrative Trust Fund</b>	\$	<b>0</b>

# SCHEDULE I NARRATIVE

## Department of Education Division of Blind Services

Program: **Services/Most Vulnerable**  
Budget Entity: **48180000**  
Fund Name/Number: **Administrative Trust Fund / 2021**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

The revenue provided in this fund and budget entity is transferred from the same fund in the State Board budget entity (48800000). Revenue is derived from assessments on federal grants based on the Florida Department of Education's current approved Indirect Cost Rate Agreement with the United States Department of Education dated May 5, 2010, for the period July 1, 2010, through June 30, 2013. The assessment is a percentage of total direct expenditures excluding capital expenditures, flow-through appropriations and unallowable costs.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

Administrative Trust Funds are exempt from the reserve requirement.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<b>0</b>
Multiplied by 5%		5%
<b>Total 5% Reserve for Administrative Trust Fund</b>	\$	<b>0</b>

# SCHEDULE I NARRATIVE

## Department of Education Division of Public Schools

Program: **Federal Grants/K-12 Program**  
Budget Entity: **48250500**  
Fund Name/Number: **Administrative Trust Fund / 2021**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(66,117.43)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.

### REVENUE ESTIMATING METHODOLOGY

The revenue provided in this fund and budget entity is transferred from the same fund in the State Board budget entity (48800000). Revenue is derived from assessments on federal grants based on the Florida Department of Education's current approved Indirect Cost Rate Agreement with the United States Department of Education dated May 5, 2010, for the period July 1, 2010, through June 30, 2013. The assessment is a percentage of total direct expenditures excluding capital expenditures, flow-through appropriations and unallowable costs.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

Administrative Trust Funds are exempt from the reserve requirement.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Administrative Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education State Board of Education

Program: **K-20 Executive Budget**  
Budget Entity: **48800000**  
Fund Name/Number: **Administrative Trust Fund / 2021**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Adjustment to Increase Receivable for Salary Overpayments \$1,996.34**  
This adjustment represents the change in the receivable necessary to record for statewide financial statements.

### REVENUE ESTIMATING METHODOLOGY

Revenue is derived from assessments on federal grants based on the Florida Department of Education's current approved Indirect Cost Rate Agreement with the United States Department of Education dated May 5, 2010, for the period July 1, 2010, through June 30, 2013. The assessment is a percentage of total direct expenditures excluding capital expenditures, flow-through appropriations and unallowable costs.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

Administrative Trust funds are exempt from the reserve requirement.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Administrative Trust Fund</b>	\$	<u><u>0</u></u>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>
<b>Budget Entity:</b>	<b>ADMINISTRATIVE TRUST FUND</b>
<b>LAS/PBS Fund Number:</b>	<b>DEPARTMENT</b>
	<b>2021</b>

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)			0.00
ADD: Other Cash (See Instructions)	0.00	(B)			0.00
ADD: Investments	8,202,111.97	(C)			8,202,111.97
ADD: Outstanding Accounts Receivable	194,738.54	(D)	0.00		194,738.54
ADD: _____	0.00	(E)			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>8,396,850.51</b>	(F)	<b>0.00</b>		<b>8,396,850.51</b>
LESS: Allowances for Uncollectibles	588.16	(G)			588.16
LESS: Approved "A" Certified Forwards	117,631.85	(H)			117,631.85
Approved "B" Certified Forwards	2,300,530.36	(H)			2,300,530.36
Approved "FCO" Certified Forwards	0.00	(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	2,488.36	(I)			2,488.36
LESS: _____	0.00	(J)			0.00
<b>Unreserved Fund Balance, 07/01/12</b>	<b>5,975,611.78</b>	(K)	<b>0.00</b>		<b>5,975,611.78</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<u>Budget Period: 2013 - 2014</u>	
<b>Trust Fund Title:</b>	<u>48 EDUCATION</u>	
<b>LAS/PBS Fund Number:</b>	<u>ADMINISTRATIVE TRUST FUND</u>	
	<u>2021</u>	<u>DEPARTMENT</u>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/12</b>	8,276,142.14	(A)
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds		
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>		(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>		
SWFS Adjustment # 2 - Reclass Expenditures		(C)
SWFS Adjustment # and Description		(C)
<b>Add/Subtract Other Adjustment(s):</b>		
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(2,300,530.36)	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
A/P not C/F-Operating Categories		(D)
		(D)
		(D)
		(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	5,975,611.78	(E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	5,975,611.78	(F)
<b>DIFFERENCE:</b>	0.00	(G)*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Capital Improvements Fee Trust Fund / 2071**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year FCO Certified Forward Not Reserved on Trial Balance \$(13,199,818)**  
This adjustment represents an increase to the FCO reserve that could not be made prior to closing.

### REVENUE ESTIMATING METHODOLOGY

Revenues are based on projected fee collections and estimated system growth, plus bond proceeds when applicable. The Capital Improvement Fees are assessed by each state university student on a per credit hour basis per semester.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

This fund is exempt from the reserve requirement since the revenues are recurring appropriations authorizing transfers from entities within the agency and because it receives revenues from bond proceeds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Capital Improvements Fee Trust Fund</b>	\$	<u><u>0</u></u>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013-14

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>CAPTIAL IMPROVEMENT FEE TRUST FUND</b>
<b>Budget Entity:</b>	<b>48150000 - FIXED CAPITAL OUTLAY</b>
<b>LAS/PBS Fund Number:</b>	<b>2071 - CAPITAL IMPROVEMENTS FEE TRUST FUND</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>710,516.34</b>	(A)	-	710,516.34
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	19,167,977.54	(C)	-	19,167,977.54
ADD: Outstanding Accounts Receivable	35,067.05	(D)	-	35,067.05
ADD: _____		(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	<b>19,913,560.93</b>	(F)	-	<b>19,913,560.93</b>
LESS: Allowances for Uncollectibles		(G)	-	-
LESS: Approved "A" Certified Forwards		(H)	-	-
Approved "B" Certified Forwards		(H)	-	-
Approved "FCO" Certified Forwards	3,585,026.78	(H)	-	3,585,026.78
LESS: Other Accounts Payable (Nonoperating)	1,864.61	(I)	-	1,864.61
LESS: _____		(J)	-	-
<b>Unreserved Fund Balance, 07/01/2012_</b>	<b>16,326,669.54</b>	(K)	-	<b>16,326,669.54</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**Department Title:** 48 EDUCATION  
**Trust Fund Title:** CAPTIAL IMPROVEMENT FEE TRUST FUND  
**LAS/PBS Fund Number:** 2071 **BE: 48150000**

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; 19,911,696.32 (A)  
 GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS)Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 3,585,026.78 (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 16,326,669.54 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 16,326,669.54 (F)

**DIFFERENCE:** (0.00) (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Child Care/Dev BLK Grnt TF / 2098**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Adjustment to Increase Receivable for Doubtful Accounts \$20,856.42**  
This adjustment represents the change in the receivable necessary to record for uncollectible accounts.

### REVENUE ESTIMATING METHODOLOGY

Federal Child Care Development Funds (CCDF) from the US Administration for Children and Families to provide child care subsidies to low income families. Allocations are based on specific mandatory, State Maintenance-of-Effort and match requirements. Also, Florida has elected to transfer 20% of its TANF grant to CCDF funds.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

This fund is exempt from the reserve requirement.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Child Care/Dev BLK Grnt TF</b>	\$	<u><u>0</u></u>

**Executive Office of the Governor  
Inter-Agency Transfers Reported on Schedule I**

**Agency Name FLORIDA DEPARTMENT OF EDUCATION**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

**Fund Name and Number :** CHILD CARE AND DEVELOPMENT TRUST FUND - 20-2-098002

<b>Transfers In</b> <i>(Provide Agency and Fund Number Received From)</i>	<b>Transfer In</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Transfer Out</b>	<b>Confirmed By/Date</b>
	<b>Revenue Category</b>	<b>FY 11-12 (A01)</b>	<b>FY 12-13 (A02)</b>	<b>FY 13-14 (A03)</b>	<b>Expenditure Category</b>	
TRNS IN AWI 75/2098	001500	10,751,891.64			103114	Lavondria Norton 7/31/2012
TRNS IN DCF 60/2401	001510	82,996,516.00			181011	Kim McMurry 08/13/2012
<b>Transfers Out (Operating and Non-Operating)</b> <i>(Provide Agency and Fund Number Transferred To)</i>	<b>Transfer Out</b>				<b>Transfer In</b>	<b>Confirmed By/Date</b>
	<b>Expenditure Category</b>				<b>Revenue Category</b>	
TRNS TO DCF 60/2021	811000	8849147.22			001510	Kim McMurray 08/13/2012
TRNS TO DCF 60/2022	811001	653,958.41			001510	Kim McMurry 08/13/2012

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013-2014

Department Title:

48 EDUCATION

Trust Fund Title:

CHILD CARE/DEV BLK GRNT TF

Budget Entity:

# 48000000

LAS/PBS Fund Number:

2098

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,724,537.21	(A)			2,724,537.21
ADD: Other Cash (See Instructions)		(B)			-
ADD: Investments		(C)			-
ADD: Outstanding Accounts Receivable	10,149,649.95	(D)			10,149,649.95
ADD: Anticipated Grant Revenue	30,736,479.28	(E)			30,736,479.28
<b>Total Cash plus Accounts Receivable</b>	<b>43,610,666.44</b>	(F)	-		<b>43,610,666.44</b>
LESS: Allowances for Uncollectibles	18,015.18	(G)			18,015.18
LESS: Approved "A" Certified Forwards	11,161,889.03	(H)			11,161,889.03
Approved "B" Certified Forwards	30,739,631.75	(H)			30,739,631.75
Approved "FCO" Certified Forwards		(H)			-
LESS: Other Accounts Payable (Nonoperating)	1,691,130.48	(I)			1,691,130.48
LESS: _____		(J)			-
<b>Unreserved Fund Balance, 07/01/12</b>	<b>0.00</b>	(K)	-		<b>0.00</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Budget Period: 2013 - 2014</b>	
<b>Department Title:</b>	<u>48 EDUCATION</u>
<b>Trust Fund Title:</b>	<u>CHILD CARE/DEV BLK GRNT TF</u>
<b>LAS/PBS Fund Number:</b>	<u>2098</u> <b>DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

Anticipated Grant Revenue  (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Construction Trust Fund / 2137**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

This fund is used by the Florida School for the Deaf and the Blind (FSDB) for the appropriation category FSDB-Capital Project (089238). This appropriation represents PECO funding.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

This fund is exempt from the reserve requirement since the revenues are recurring appropriations authorizing transfers from entities within the agency and because it receives revenues from bond proceeds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Construction Trust Fund</b>	\$	<u>0</u>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013-14</b>
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>
<b>Budget Entity:</b>	<b>STATE UNIVERSITY SYSTEM (SUS) CONSTRUCTION TRUST FUND</b>
<b>LAS/PBS Fund Number:</b>	<b>48150000 - FIXED CAPITAL OUTLAY</b>
	<b>2137</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	212,844.22	(A)		212,844.22
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	212,844.22	(F)	-	212,844.22
LESS: Allowances for Uncollectibles		(G)		
LESS: Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	212,844.22	(H)		212,844.22
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/12</b>	0.00	(K)		0.00**

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**Department Title:**

48 EDUCATION

**Trust Fund Title:**

STATE UNIVERSITY SYSTEM (SUS) CONSTRUCTION TRUST FUND

**LAS/PBS Fund Number:**

2137

**BE: 48150000**

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;

(A)

GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

(D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

(E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

(F)

**DIFFERENCE:**

(G)\*

**\*SHOULD EQUAL ZERO.**



# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Student and Other Fees Trust Fund / 2164**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Operating Expenditures Not Recorded in FLAIR (\$1,480,377,367).**  
Expenditures are not processed through the FLAIR system; therefore, this adjustment is needed to decrease the unreserved fund balance.

### REVENUE ESTIMATING METHODOLOGY

Estimated revenue collections from state university student tuition and related fees is determined by the State University System Student Fee Formula Model.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The Education/General Student and Other Fees Trust Fund is authorized per Chapter 1011.4106, Florida Statutes, to function as a series of local state university accounts outside of the FLAIR state accounting system. Fiscal authority for the expenditure of tuition and fees collected annually by each state university is detailed in the General Appropriations Act as grants and aids to local government and represents budget authority only. Thus, no cash exists in the state trust fund for which to establish a 5% reserve.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Student and Other Fees Trust Fund</b>	\$	<u><u>0</u></u>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	ED/GEN STUD & OTHER FEES TRUST FUND
<b>LAS/PBS Fund Number:</b>	DEPARTMENT
	2164

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00 (A)		0.00
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments	0.00 (C)		0.00
ADD: Outstanding Accounts Receivable	0.00 (D)		0.00
ADD: _____	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>0.00 (F)</b>	<b>0.00</b>	<b>0.00</b>
LESS: Allowances for Uncollectibles	0.00 (G)		0.00
LESS: Approved "A" Certified Forwards	0.00 (H)		0.00
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards	0.00 (H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS: _____	0.00 (J)		0.00
<b>Unreserved Fund Balance, 07/01/12</b>	<b>0.00 (K)</b>	<b>0.00</b>	<b>0.00**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

<b>Department Title:</b>	<u>48 EDUCATION</u>
<b>Trust Fund Title:</b>	<u>ED/GEN STUD &amp; OTHER FEES TRUST FUND</u>
<b>LAS/PBS Fund Number:</b>	<u>2164</u> <span style="float: right;"><b>DEPARTMENT</b></span>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Education Certification Service Trust Fund / 2176**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(147,643)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.
- **Adjustment for Compensated Absences Liability \$156,033**  
This amount represents an adjustment to a long-term liability - compensated absences. Therefore, this amount will increase fund balance.
- **Adjustment to Increase Receivable \$41**  
This adjustment represents a prior year receivable. The adjustment decreases expenditures and, therefore, needs to be added to effectively increase the fund balance.
- **Adjustment to Prior Year Refunds Offset to Operating Expenditures \$8,512**  
This Statewide Financial Statement (SWFS) adjustment represents prior year refunds that were offset against current fiscal year expenditures. This adjustment will increase fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on the number of individuals expected to request certification to teach in the State of Florida. Fees are collected for the initial application for certification as well as renewals pursuant to Section 1012.59, Florida Statutes. A small increase is projected for both 2012-13 and 2013-2014 school years due to anticipated teacher retirements and workforce attrition. Given Florida's aging teacher workforce, the state is likely to experience a steady increase in teacher retirements, especially with imminent conclusion of DROP extensions for K-12 instructional personnel. Other revenue estimates are based on anticipated interest earnings, and anticipated fines and penalties pursuant to Section 1010.74, Florida Statutes.

## 5 PERCENT TRUST FUND RESERVE CALCULATION

Total Revenues for Fiscal Year 2012-13:	\$ 6,926,319
Less Service Charge to General Revenue:	-554,105
Less Non Operating Distribution to DFS for Assessment on Investments:	<u>- 938</u>
<b>Total Revenue Subject to 5% Reserve Calculation</b>	<b>\$ 6,371,276</b>
Multiplied by 5%	<u>5%</u>
<b>Total 5% Reserve for Education Certification Service Trust Fund</b>	<b>\$ <u>318,564</u></b>

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 48 EDUCATION **Budget Period:** 2013-2014  
**Program:** DEPARTMENT  
**Fund:** 2176 - EDUCATION CERTIFICATION TRUST FUND

**Specific Authority:** Section 1010.74, Florida Statutes  
**Purpose of Fees Collected:** Payment of expenses incurred by the Educational Practices Commission and in the printing of forms and bulletins and issuing certificates

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees</b> Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011 -2012</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
<u>Receipts:</u>			
<u>Fees</u>	6,798,905	6,798,905	6,900,888
<b>Total Fee Collection to Line (A) - Section III</b>	<b>6,798,905</b>	<b>6,798,905</b>	<b>6,900,888</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
Salaries and Benefits	4,222,895	4,321,964	4,363,969
Other Personal Services	89,103	149,999	149,999
Expenses	567,920	577,908	577,908
Operating Capital Outlay	7,408	45,440	45,440
Contracted Services	1,356,062	1,583,535	1,583,535
Risk Management Insurance	45,169	41,460	41,460
Human Resources Services	21,768	20,752	20,752
Edu Tech/Infomations Services	573,564	743,777	748,432
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>6,883,889</b>	<b>7,484,835</b>	<b>7,531,495</b>

Basis Used:

Information in Section II taken from Exhibit B

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	6,798,905	6,798,905	6,900,888
TOTAL SECTION II	(B)	6,883,889	7,484,835	7,531,495
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(84,984)</b>	<b>(685,930)</b>	<b>(630,607)</b>

**EXPLANATION of LINE C:**

Residual cash, fines, interest earnings, and anticipated expenditure reductions will provide the cash needed to cover deficit.

## Schedule IA - Part I: Examination of Regulatory Fees

Department: Education

Regulatory Service to or Oversight of Businesses or Professions Program:  
Educator Certification – Fund 2176

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

**As of July 2011, invoicing to school districts was converted to electronic distribution, which provided a cost savings in printing, materials and postage. The estimated cost savings are \$10,000 - \$12,000, during the 2011-2012 fiscal year.**

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

**In response to SB2386, Educator Certification continues its efforts to analyze its application fee collection processes to implement all available electronic payment opportunities. District Invoicing will also be considered for electronic payment, providing better efficiency and more timely deposit of funds to the Trust Fund.**

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

**Yes.**

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

**Yes. Revenue estimates are based on the number of individuals expected to request certification to teach in the State of Florida. Fees are collected for the initial application for certification as well as renewals pursuant to Section 1012.59, Florida Statutes. Other revenue estimates are based on anticipated interest earnings, and anticipated fines and penalties pursuant to Section 1010.74, Florida Statutes.**

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

**Yes.**

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

**Yes.**

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
  - a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
  - b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.

**Programs are currently self sufficient through the collection of fees.**

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

**Programs are currently self sufficient through the collection of fees.**



## Schedule IA - Part II: Examination of Regulatory Fees

Department: **Education**

Regulatory Service to or Oversight of Business or Profession Program: **Education Certification**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes - F.S. 1012.59**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0%**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **N/A**

Service/Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Educator Certificate	Application Fee	S. 1012.59, Florida Statutes	Estimate of revenue required to certify personnel	2007	Yes	\$75	Educational Certification & Service Trust Fund

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	48 EDUCATION
<b>Trust Fund Title:</b>	EDUCATION CERTIFICATION & SERVICE TRUST FUND
<b>Budget Entity:</b>	DEPARTMENT
<b>LAS/PBS Fund Number:</b>	2176

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	93,912.89 (A)		93,912.89
ADD: Other Cash (See Instructions)			-
ADD: Investments	804,087.03 (C)		804,087.03
ADD: Outstanding Accounts Receivable	42,964.88 (D)		42,964.88
ADD: _____			-
<b>Total Cash plus Accounts Receivable</b>	<b>940,964.80 (F)</b>	-	<b>940,964.80</b>
LESS: Allowances for Uncollectibles	212.89 (G)		212.89
LESS: Approved "A" Certified Forwards	202,334.21 (H)		202,334.21
Approved "B" Certified Forwards	40,587.08 (H)		40,587.08
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)	201,336.84 (I)		201,336.84
LESS: _____			-
<b>Unreserved Fund Balance, 07/01/12</b>	<b>496,493.78 (K)</b>	-	<b>496,493.78 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

<b>Department Title:</b>	48 EDUCATION	
<b>Trust Fund Title:</b>	EDUCATION CERTIFICATION & SERVICE TRUST FUND	
<b>LAS/PBS Fund Number:</b>	2176	<b>DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;	153,062.99	(A)
GLC 539XX for proprietary and fiduciary funds		

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>		(B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	40,587.08	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
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A/P not C/F-Operating Categories	(8,512.00)	(D)
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Compensated Absenses - Leave Liability	(375,505.87)	(D)
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		(D)
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		(D)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>496,493.78</b>	(E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>496,493.78</b>	(F)
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<b>DIFFERENCE:</b>	<b>0.00</b>	(G)*
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**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Educational Enhancement Trust Fund / 2178**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Statewide Financial Statement Adjustment \$4,663,602.51**  
This Statewide Financial Statement (SWFS) adjustment was necessary to appropriately reflect the receivable from the Department of Lottery. This entry effectively increases fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates for the Department of Education are based on the Outlook Statement prepared by the Revenue Estimating Conference pursuant to Section 216.136(3), Florida Statutes. After a reserve amount of approximately 5% and the Bright Futures Program, FCO debt service and projects are funded, the remaining revenue is allocated to Public Schools, Florida Colleges and Universities at the percentages of 70%, 15% and 15%, respectively.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of lottery proceeds. The Department pays for FCO debt service, projects and passes the remaining revenue through to school districts, Florida colleges and universities. However, the Department is recommending an internal reserve of \$83,165,122 (approximately 5%) for cash management purposes.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Educational Enhancement Trust Fund</b>	\$	<u>0</u>



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>EDUCATIONAL ENHANCEMENT TRUST FUND</b>
<b>Budget Entity:</b>	<b>DEPARTMENT</b>
<b>LAS/PBS Fund Number:</b>	<b>2178</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	377,543.85	(A)		377,543.85
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	51,855,247.12	(C)		51,855,247.12
ADD: Outstanding Accounts Receivable	47,252,153.74	(D)	4,663,602.51	51,915,756.25
ADD: SWFS ADJ	-	(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>99,484,944.71</b>	(F)	<b>4,663,602.51</b>	<b>104,148,547.22</b>
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	13,407.75	(I)		13,407.75
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/12</b>	<b>99,471,536.96</b>	(K)	<b>4,663,602.51</b>	<b>104,135,139.47</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>	
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>	
<b>LAS/PBS Fund Number:</b>	<b>EDUCATIONAL ENHANCEMENT TRUST FUND</b>	
	<b>2178</b>	<b>DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/12</b>	
Total all GLC's 5XXXX for governmental funds;	99,471,536.96 (A)
GLC 539XX for proprietary and fiduciary funds	
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment #3 - Increase Receivable	4,663,602.51 (C)
SWFS Adjustment # and Description	
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	
	0.00 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>104,135,139.47 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>104,135,139.47 (F)</b>
<b>DIFFERENCE:</b>	<b>0.00 (G)*</b>

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Educational Media and Technology Trust Fund / 2183**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(510.90)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.

### REVENUE ESTIMATING METHODOLOGY

Estimated revenues will be from interest earned and royalty checks.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

Total Revenues for Fiscal Year 2011-12:	\$	7,866
Less: Non Operating Distribution for Assessment on Investments:		- 407
<b>Total Revenue Subject to 5% Reserve Calculation</b>	<b>\$</b>	<b>7,459</b>
Multiplied by 5%		5%
<b>Total 5% Reserve for Educational Media and Technology Trust Fund</b>	<b>\$</b>	<b>373</b>



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>ED MEDIA &amp; TECHNOLOGY TRUST FUND</b>
<b>Budget Entity:</b>	<b>DEPARTMENT</b>
<b>LAS/PBS Fund Number:</b>	<b>2183</b>

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)	0		0.00
ADD: Other Cash (See Instructions)	0.00	(B)	0		0.00
ADD: Investments	285,458.05	(C)	0		285,458.05
ADD: Outstanding Accounts Receivable	635.89	(D)	0		635.89
ADD: _____		(E)			
<b>Total Cash plus Accounts Receivable</b>	<b>286,093.94</b>	(F)	<b>0</b>		<b>286,093.94</b>
LESS: Allowances for Uncollectibles		(G)			
LESS: Approved "A" Certified Forwards	0.00	(H)	0		0.00
Approved "B" Certified Forwards	134.14	(H)	0		134.14
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Nonoperating)	33.81	(I)	0		33.81
LESS: _____		(J)			
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>285,925.99</b>	(K)	<b>0</b>		<b>285,925.99</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**Department Title:**

**48 EDUCATION**

**Trust Fund Title:**

**ED MEDIA & TECHNOLOGY TRUST FUND**

**LAS/PBS Fund Number:**

**2183**

**DEPARTMENT**

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

286,060.13 (A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

134.14 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

285,925.99 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

285,925.99 (F)

**DIFFERENCE:**

0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Facilities Construction Administrative Trust Fund / 2222**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year Certified B Not Part of Fund Balance: \$(125,311)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.

### REVENUE ESTIMATING METHODOLOGY

Transfers from the School District and Community College District Capital Outlay (CO&DS) Trust Fund and the Public Education and Capital Outlay and Debt Service (PECO) Trust Fund to this fund are made pursuant to Section 1013.65, Florida Statutes and Article XII, Section 9(d)(8)(e), Florida Constitution, which requires the Department of Education to pay administrative costs out of the funds which comprise these trust funds. Funds are transferred from the school district and Community College CO&DS Trust Fund for administration of project expenditures and debt service on bonds pursuant to school districts and Florida colleges. Additional funds are transferred from the PECO Trust Fund for the administration of K-20 fixed capital outlay funding programs.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of recurring appropriations authorizing transfers from other state agencies or other entities within an agency.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Facilities Construction Administrative Trust Fund</b>	\$	<u><u>0</u></u>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

Department Title:

48 EDUCATION

Trust Fund Title:

DIV OF UNIV FACILITY CONSTRUCTION ADMINISTRATIVE TRUST FUND

Budget Entity:

DEPARTMENT

LAS/PBS Fund Number:

2222

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	33,437.92	(A)		33,437.92
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: Anticipated Transfer from 48150000/2555	0.00	(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>33,437.92</b>	(F)	<b>0.00</b>	<b>33,437.92</b>
LESS: Allowances for Uncollectibles	0.00	(G)		0.00
LESS: Approved "A" Certified Forwards	16,557.73	(H)		16,557.73
Approved "B" Certified Forwards	960.09	(H)		960.09
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
<b>Unreserved Fund Balance, 07/01/12</b>	<b>15,920.10</b>	(K)	<b>0.00</b>	<b>15,920.10</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**Department Title:**

48 EDUCATION

**Trust Fund Title:**

DIV OF UNIV FACILITY CONSTRUCTION ADMINISTRATIVE TRUST FUND

**LAS/PBS Fund Number:**

2222

**DEPARTMENT**

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;

22,387.30 (A)

GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

SWFS Adjustment # and Description

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

Approved "C" Carry Forward Total (FCO) per LAS/PBS

A/P not C/F-Operating Categories

**ADJUSTED BEGINNING TRIAL BALANCE:**

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

**DIFFERENCE:**

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **State Student Financial Assistance Trust Fund / 2240**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Adjustment to Decrease Loans Receivable \$156,026.40**  
This Statewide Financial Statement (SWFS) was necessary to record the change in loans receivable. This entry effectively decreases fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on estimated receipts for repayment of scholarship loan programs, private donations for state matching scholarship programs, and interest earnings. It is anticipated that revenue will increase for the current Fiscal Year 2012-13 and level off for Fiscal Year 2013-14. The revenue increase in the current Fiscal Year 2012-13 is due to the change the state matching requirements from 2 to 1 to 1 to 1 in Chapter 2012-134 Laws of Florida which amends ss. 1009.72 and 1009.73, Florida Statutes.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The federal funds are reserved for the Paul Douglas program and are exempt from the 5 percent calculation. A 5 percent reserve on the remaining funds is inappropriate since the funds received as private donations are expended as soon as they are received.

Total Revenues for Fiscal Year 2012-13:	\$	3,799
<b>Total Revenue Subject to 5% Reserve Calculation</b>	\$	<u>0</u>
Multiplied by 5%		<u>5%</u>
<b>Total 5% Reserve for State Student Financial Assistance Trust Fund</b>	\$	<u><u>0</u></u>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>
<b>Budget Entity:</b>	<b>STATE STUDENT FIN ASSISTANCE TRUST FUND</b>
<b>LAS/PBS Fund Number:</b>	<b>DEPARTMENT</b>
	<b>2240</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)		0.00
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	509,219.19	(C)		509,219.19
ADD: Outstanding Accounts Receivable	402,847.95	(D)		402,847.95
ADD: _____	0.00	(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>912,067.14</b>	(F)	<b>0.00</b>	<b>912,067.14</b>
LESS: Allowances for Uncollectibles	390,501.32	(G)		390,501.32
LESS: Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	47.93	(I)		47.93
LESS: Reserve ((Inactive Programs/Jose Marti)	50,000.00	(J)		50,000.00
<b>Unreserved Fund Balance, 07/01/12</b>	<b>471,517.89</b>	(K)	<b>0.00</b>	<b>471,517.89</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

<b>Department Title:</b>	<u>48 EDUCATION</u>
<b>Trust Fund Title:</b>	<u>STATE STUDENT FIN ASSISTANCE TRUST FUND</u>
<b>LAS/PBS Fund Number:</b>	<u>2240</u> <b>DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; 471,517.89 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** [ ] (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description [ ] (C)

SWFS Adjustment # and Description [ ] (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [ ] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [ ] (D)

A/P not C/F-Operating Categories [ ] (D)

[ ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 471,517.89 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 471,517.89 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**



# SCHEDULE I NARRATIVE

## Department of Education Private Colleges and Universities

Program: **Private Colleges and Universities**  
Budget Entity: **48190000**  
Fund Name/Number: **Federal Grants Trust Fund / 2261**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

The Federal Grants Trust Fund was used to administer State Fiscal Stabilization Funds (SFSF). Use of this trust fund for the Private Colleges and Universities budget entity ended June 30, 2012.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Federal Grants Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education Office of Student Financial Assistance

Program: **Student Financial Aid Program – Federal**  
Budget Entity: **48200300**  
Fund Name/Number: **Federal Grants Trust Fund / 2261**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **PY CF B not Part of FB Reserved for Enc: \$(164,660)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.
- **PY September Operating Reversions: \$65,482**  
This amount represents the adjustment to reverse the operating expenditures, effectively increasing fund balance.
- **Adjustment to Fund Balance Between Budget Entities: \$(39,805)**  
This adjustment represents the fund balance movement between BE's to correct beginning year cash forward balances. This entry decreased beginning fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on the federal allocations for Florida.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Federal Grants Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education Early Learning

Program: **Early Learning Services**  
Budget Entity: **48220400**  
Fund Name/Number: **Federal Grants Trust Fund / 2261**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on actual federal grant awards and federal estimated allocations for Florida. This fund was created for the Department of Education effective July 1, 2007.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Federal Grants Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education Division of Public Schools

Program: State Grants/K-12 FEFP  
Budget Entity: 48250300  
Fund Name/Number: Federal Grants Trust Fund / 2261

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

The Federal Grants Trust Fund was used to administer State Fiscal Stabilization Funds (SFSF). Use of this trust fund for the State Grants/K-12 FEFP budget entity ended June 30, 2012.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Federal Grants Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education Division of Public Schools

Program: **State Grants/K-12 Non-FEFP**  
Budget Entity: **48250400**  
Fund Name/Number: **Federal Grants Trust Fund / 2261**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **DOE-PY September Operating Reversions Adjustment: \$15,297,062**  
This amount represents the adjustment to reverse the operating expenditures, effectively increasing fund balance.
- **DOE-PY CF B not part of Fund Balance Reserved for Encumbrance: \$(16,661,718)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.
- **Adjustment to Prior Year Payables: \$8,000**  
This amount represents an adjustment required to reverse payables from a prior year. This entry effectively increased fund balance.
- **Adjustment to Fund Balance Between Budget Entities: (\$7,700)**  
This adjustment represents the fund balance movement between BE's to correct beginning year cash forward balances. This entry decreased beginning fund balance.
- **FSDB - Unreserved Fund Balance - July 1: \$1,087,768**  
Unreserved Fund Balance as of July 1
- **FSDB - Adjustment Due to Payables: \$(10,928)**  
Adjustments for prior year payables are due to the payable process which includes transfers to the department's carry forward category that LAS/PBS does not recognize.
- **FSDB - Current Year Payables Not Certified: \$29,408**  
Adjustments for current year payables are due to the payable process which includes transfers to the department's carry forward category that LAS/PBS does not recognize.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on actual federal grant awards and federal estimated allocations for Florida. Other revenues include the carry forward of previous years' unspent grant funding. This fund was created for the Department of Education effective July 1, 2007.

**5 PERCENT TRUST FUND RESERVE CALCULATION**

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Federal Grants Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education Division of Public Schools

Program: **Federal Grants/K-12 Program**  
Budget Entity: **48250500**  
Fund Name/Number: **Federal Grants Trust Fund / 2261**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Adjustment to Decrease the Office of Student Financial Assistance (OSFA) Loan Receivable and Allowance: \$(12,149)**  
This Statewide Financial Statement (SWFS) was necessary to record the change in loans receivable and related allowance for the Office of Student and Financial Assistance, Paul Douglas Federal Grant. This entry effectively decreases fund balance.
- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances: \$(46,267,697)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.
- **Adjustment to PY Accounts Payable: \$127,191**  
This amount represents an adjustment required to reverse payables from a prior year. This entry effectively increased fund balance.
- **PY September Operating Reversion: \$45,376,562**  
This amount represents the adjustment to reverse the operating expenditures, effectively increasing fund balance.
- **Adjustment to Fund Balance Between Budget Entities: \$161,636**  
This adjustment represents the fund balance movement between BE's to correct beginning year cash forward balances. This entry decreased beginning fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on actual federal grant awards and federal estimated allocations for Florida. Other revenues include the carry forward of previous years' unspent grant funding. This fund was created for the Department of Education effective July 1, 2007.

**5 PERCENT TRUST FUND RESERVE CALCULATION**

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		<u>5%</u>
<b>Total 5% Reserve for Federal Grants Trust Fund</b>	\$	<u><u>0</u></u>



# SCHEDULE I NARRATIVE

## Department of Education Division of Public Schools

Program: **Educational Media and Technology Services**  
Budget Entity: **48250600**  
Fund Name/Number: **Federal Grants Trust Fund / 2261**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

The Federal Grants Trust Fund was used to administer State Fiscal Stabilization Funds (SFSF). Use of this trust fund for the Education Media and Technology Services budget entity ended June 30, 2012.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Federal Grants Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education Division of Public Schools

Program: **Workforce Education**  
Budget Entity: **48250800**  
Fund Name/Number: **Federal Grants Trust Fund / 2261**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances: \$(8,984,584)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.
- **Adjustment to Prior Year Payables: \$900**  
This adjustment represents the reversal of prior year payable for agency commissions. The reversal decreased expenditure and, therefore, needs to be included to effectively increase the fund balance.
- **Prior Year September Operating Reversions Adjustment: \$2,613,281**  
This amount represents the adjustment to reverse the operating expenditures, effectively increasing fund balance.
- **Adjustment to Fund Balance Between Budget Entities: (\$60)**  
This adjustment represents the fund balance movement between BE's to correct beginning year cash forward balances. This entry decreased beginning fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on actual federal grant awards and federal estimated allocations for Florida. Other revenues include the carry forward of previous years' unspent grant funding. This fund was created for the Department of Education effective July 1, 2007.

**5 PERCENT TRUST FUND RESERVE CALCULATION**

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		<u>5%</u>
<b>Total 5% Reserve for Federal Grants Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education Division of Florida Colleges

Program: **Florida Colleges**  
Budget Entity: **48400600**  
Fund Name/Number: **Federal Grants Trust Fund / 2261**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

The Federal Grants Trust Fund was used to administer State Fiscal Stabilization Funds (SFSF). Use of this trust fund for the Florida Colleges budget entity ended June 30, 2012.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Federal Grants Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education State Board of Education

Program: **K-20 Executive Budget**  
Budget Entity: **48800000**  
Fund Name/Number: **Federal Grants Trust Fund / 2261**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Adjustment for Prior Year Receivable: \$(171)**  
This adjustment represents the PY receivable balance to the current balance, decreasing fund balance.
- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances: \$(6,412,239)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.
- **Adjustment to Decrease Payables: \$40**  
This amount represents an adjustment required to reverse a payable from a prior year. This entry effectively increases fund balance.
- **Adjustment to Fund Balance Between Budget Entities: (\$114,070)**  
This adjustment represents the fund balance movement between BE's to correct beginning year cash forward balances. This entry decreased beginning fund balance.
- **PY September Operating Reversions Adjustment: \$127,917**  
This amount represents the adjustment to reverse the operating expenditures, effectively increasing fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on actual federal grant awards and federal estimated allocations for Florida. Other revenues include the carry forward of previous years' unspent grant funding. This fund was created for the Department of Education effective July 1, 2007.

## **5 PERCENT TRUST FUND RESERVE CALCULATION**

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		<u>5%</u>
<b>Total 5% Reserve for Federal Grants Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education Educational and General Activities

Program: **Educational and General Activities**  
Budget Entity: **48900100**  
Fund Name/Number: **Federal Grants Trust Fund / 2261**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on actual federal grant awards and federal estimated allocations for Florida.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Federal Grants Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education Board of Governors

Program: **K-20 Executive Budget**  
Budget Entity: **48900300**  
Fund Name/Number: **Federal Grants Trust Fund / 2261**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

The Federal Grants Trust Fund was used to administer State Fiscal Stabilization Funds (SFSF). Use of this trust fund for the Board of Governors budget entity ended June 30, 2012.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Federal Grants Trust Fund</b>	\$	<u><u>0</u></u>



**Executive Office of the Governor  
Inter-Agency Transfers Reported on Schedule I  
Agency Name DEPARTMENT OF EDUCATION**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

**Fund Name and Number :**

**FEDERAL GRANTS TRUST FUND 2261**

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount FY 11-12 (A01)</b>	<b>Amount FY 12-13 (A02)</b>	<b>Amount FY 13-14 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
EOG 2261	001500	342,559.74	5,409,971.00	5,409,971.00	181020	A01, A02 and A03 - Sherie Carrington 10/02/2012
DCA 2261	001500	258,023.48			181020	A01-Sherie Carrington 10/08/2012
DCA 2261	001510	2,377,863.95			181020	A01-Sherie Carrington 10/08/2012
DEO 2195	001500	114,774.25	211,672.00		100778	A01-Lavondria Norton 07/31/2012 A02-Marvin Rumsey 10/10/2012
DCF 2639	001510	375,000.00	500,000.00	500,000.00	181011	A01-Donna Sunday 10/03/2012 A02 and A03 Donna Fitzgerald, 10/12/12
Legal Affairs 2261	001510	25,963.00			180007	A01-Sarah Nortelus 10/08/2012
DOH 2261	001510	97,762.00			Under threshold; not reporting; confirmed amount	
Dept. of Agriculture & Consumer Services, 2315	001510	188,687.64	300,000.00	300,000.00	051113	Thomas Poucher, 9/13/12 (A01 Transfer Amount Since 1/1/12 - Program Transferred from DOE to Agriculture)
<b>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>
DOC 70/2261 482505	050546	2,145,644.42	0.00	0.00	001510	A01 Shelly Fields 10/09/2012 A02 and A03 Lemuel Toro 10/10/12
DOC 70/2261 482508	050050	813,890.41	0.00	0.00	001510	A01 Shelly Fields 10/09/2012 A02 and A03 Lemuel Toro 10/10/12
DOC 70/2261 482508	051333	265,612.31	0.00	0.00	001510	A01 Shelly Fields 10/09/2012 A02 and A03 Lemuel Toro 10/10/12

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>FEDERAL GRANTS TRUST FUND</b>
<b>Budget Entity:</b>	<b>DEPARTMENT</b>
<b>LAS/PBS Fund Number:</b>	<b>2261</b>

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,692,861.81 (A)	0.00	1,692,861.81
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	(C)		0.00
ADD: Outstanding Accounts Receivable	3,673,986.68 (D)		3,673,986.68
ADD: Anticipated Grant Revenue	213,696,387.89 (E)		213,696,387.89
<b>Total Cash plus Accounts Receivable</b>	<b>219,063,236.38 (F)</b>	<b>0.00</b>	<b>219,063,236.38</b>
LESS: Allowances for Uncollectibles	46,734.02 (G)		46,734.02
LESS: Approved "A" Certified Forwards	3,906,031.64 (H)		3,906,031.64
Approved "B" Certified Forwards	213,859,860.84 (H)		213,859,860.84
Approved "FCO" Certified Forwards	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	85,317.93 (I)		85,317.93
LESS: Anticipated Transfer to USDOE	8,173.80 (J)		8,173.80
LESS: Transfer to 48220400/2261	61,468.72 (J)		61,468.72
<b>Unreserved Fund Balance, 07/01/12</b>	<b>1,095,649.43 (K)</b>	<b>0.00</b>	<b>1,095,649.43**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>	
	<b>48 EDUCATION</b>	
<b>Trust Fund Title:</b>	<b>FEDERAL GRANTS TRUST FUND</b>	
<b>LAS/PBS Fund Number:</b>	<b>2261</b>	<b>DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/12</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,229,867.09 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(213,829,296.84) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	69,426.11 (D)
Anticipated Grant Revenue	213,696,387.89 (D)
Transfer to 48220400/2261	(61,468.72) (D)
Anticipated Transfer to USDOE	(8,173.80) (D)
Anticipated Transfer to 48220400/2261	(30,500.28) (D)
FSDB - Current Year Payables Not Certified	29,407.98 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>1,095,649.43 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>1,095,649.43 (F)</b>
<b>DIFFERENCE:</b>	<b>0.00 (G)*</b>

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Vocational Rehabilitation

Program: **Workforce Support Services**  
Budget Entity: **48160000**  
Fund Name/Number: **Federal Rehabilitation Trust Fund / 2270**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(17,197,915.39)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.
- **Adjustment to Accounts Receivable \$135.69**  
This amount represents an adjustment required to record the long-term receivable from a collection agency. This entry effectively increased fund balance.
- **Adjustment to PY Accounts Payable \$102,872.57**  
This amount represents an adjustment required to reverse payables from a prior year. This entry effectively increased fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates in the Federal Rehabilitation Trust Fund are based on revenues that are received from the U. S. Department of Education, Office of Special Education and Rehabilitation Services. The annual award is determined by formula on a Federal Fiscal Year (October through September). Formula grants are based on population, amount previously received, and other criteria. Discretionary grants are awarded based on a competitive process. Revenues can also be received through the re-allotment process.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<b>0</b>
Multiplied by 5%		5%
<b>Total 5% Reserve for Federal Rehabilitation Trust Fund</b>	\$	<b>0</b>

# SCHEDULE I NARRATIVE

## Department of Education Division of Blind Services

Program: **Services/Most Vulnerable**  
Budget Entity: **48180000**  
Fund Name/Number: **Federal Rehabilitation Trust Fund / 2270**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(86,402.68)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.
- **Adjustment to Decrease Payables \$6671.63**  
This amount represents an adjustment required to reverse a payable from a prior year. This entry effectively increases fund balance.
- **Adjustment to Decrease Receivables \$(9,821.36)**  
This amount represents an adjustment required to record the long-term receivable from a collection agency. This entry effectively decreases fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates in the Federal Rehabilitation Trust Fund are based on revenues that are received from the U. S. Department of Education, Office of Special Education and Rehabilitation Services. The annual award is determined by formula on a Federal Fiscal Year (October through September). Formula grants are based on population, amount previously received, and other criteria. Discretionary grants are awarded based on a competitive process. Revenues can also be received through the re-allotment process.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<b>0</b>
Multiplied by 5%		5%
<b>Total 5% Reserve for Federal Rehabilitation Trust Fund</b>	\$	<b>0</b>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

Department Title:

**48 EDUCATION**

Trust Fund Title:

**FEDERAL REHABILITATION TRUST FUND**

Budget Entity:

**DEPARTMENT**

LAS/PBS Fund Number:

**2270**

	Balance as of 6/30/2012	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	36,436.82 (A)	0.00	36,436.82
ADD: Other Cash (See Instructions)	17,000.00 (B)		17,000.00
ADD: Investments	1,233,502.36 (C)		1,233,502.36
ADD: Outstanding Accounts Receivable	1,359,034.37 (D)		1,359,034.37
ADD: Anticipated Grant Revenue	19,743,920.79 (E)		19,743,920.79
<b>Total Cash plus Accounts Receivable</b>	<b>22,389,894.34 (F)</b>	<b>0.00</b>	<b>22,389,894.34</b>
LESS: Allowances for Uncollectibles	69,266.52 (G)		69,266.52
LESS: Approved "A" Certified Forwards	1,401,439.43 (H)		1,401,439.43
Approved "B" Certified Forwards	20,870,790.02 (H)		20,870,790.02
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	48,398.37 (I)		48,398.37
LESS: _____			0.00
<b>Unreserved Fund Balance, 07/01/12</b>	<b>0.00 (K)</b>	<b>0.00</b>	<b>0.00**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**Department Title:**

48 EDUCATION

**Trust Fund Title:**

FEDERAL REHABILITATION TRUST FUND

**LAS/PBS Fund Number:**

2270

DEPARTMENT

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

1,016,873.52 (A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

20,870,790.02 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

(D)

A/P not C/F-Operating Categories

(109,995.71) (D)

Anticipated Grant Revenue

(19,743,920.79) (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

0.00 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

0.00 (F)

**DIFFERENCE:**

0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Food and Nutrition Trust Fund / 2315**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year Payable Not Certified: \$40,621,473**  
This adjustment represents the amount of the prior year payable that was not certified. Fund balance will be increased by this amount.
- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances: \$(645,398)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.
- **Prior Year September Operating Reversions Adjustment: \$100,476**  
This amount represents the adjustment to reverse the operating expenditures, effectively increasing fund balance.

### REVENUE ESTIMATING METHODOLOGY

Chapter 2011-217, Laws of Florida, transferred the Food and Nutrition Services Trust Fund to the Department of Agriculture and Consumer Services. Revenues are based on federal grant awards for the state National School Lunch Program and the School Breakfast Program per section 1006.06, Florida Statutes. The trust fund balance was expended after payment of a prior year payable. A request will be made to terminate this fund.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<b>0</b>
Multiplied by 5%		5%
<b>Total 5% Reserve for Food and Nutrition Trust Fund</b>	\$	<b>0</b>



**Executive Office of the Governor  
Inter-Agency Transfers Reported on Schedule I**

**Agency Name FLORIDA DEPARTMENT OF EDUCATION**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

**Fund Name and Number :**

**FOOD AND NUTRITION 2315**

<b>Transfers In</b> <i>(Provide Agency and Fund Number Received From)</i>	<b>Transfer In</b>	<b>Amount</b>			<b>Transfer Out</b>	<b>Confirmed By/Date</b>
	<b>Revenue</b>	<b>FY 11-12 (A01)</b>	<b>FY 12-13 (A02)</b>	<b>FY 13-14 (A03)</b>	<b>Expenditure</b>	
	<b>Category</b>				<b>Category</b>	
<b>Transfers Out (Operating and Non-Operating)</b> <i>(Provide Agency and Fund Number Transferred To)</i>	<b>Transfer Out</b>				<b>Transfer In</b>	<b>Confirmed By/Date</b>
	<b>Expenditure</b>				<b>Revenue</b>	
	<b>Category</b>				<b>Category</b>	
Dept of Military Affairs 62/2261	051113	138,066.22			01510	Terry A. Roberts 10/9/12
Dept of Health 64/2261	051113	223,829.00			01510	Veronica Bishop 10/9/12
Dept of Corrections 70/2261	051113	894,258.84			01510	Shelly Fields 10/10/2012
Dept of Juvenile Justice 80/2261	051113	776,994.86			01510	Debbie McCoy 10/10/2012

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>
<b>Budget Entity:</b>	<b>FOOD AND NUTRITION SERVICES TRUST FUND</b>
<b>LAS/PBS Fund Number:</b>	<b>DEPARTMENT</b>
	<b>2315</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>		(F)		
LESS: Allowances for Uncollectibles		(G)		
LESS: Approved "A" Certified Forwards	0.00	(H)		
Approved "B" Certified Forwards	0.00	(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>0.00</b>	(K)		**

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**Department Title:**

**48 EDUCATION**

**Trust Fund Title:**

**FOOD AND NUTRITION SERVICES TRUST FUND**

**LAS/PBS Fund Number:**

**2315**

**DEPARTMENT**

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;

**0.00** (A)

GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

SWFS Adjustment # and Description

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

Approved "C" Carry Forward Total (FCO) per LAS/PBS

A/P not C/F-Operating Categories

**ADJUSTED BEGINNING TRIAL BALANCE:**

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

**DIFFERENCE:**

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	<b>Education</b>
Fund Name:	<b>Food and Nutrition Trust Fund</b>
FLAIR #.*	<b>48-2-315</b>
Name Position Telephone No. of Person Completing Form:	Amy Hammock, Chief, Bureau of Budget Management, 245-9177 Kathleen Kight, Budget Director - K-12, 245-5034
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 300px;">(last action was initial create)</span>  <input type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 300px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input checked="" type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Chapter 2011-217 transferred the Food and Nutrition Services Trust Fund in the Department of Education to the Department of Agriculture and Consumer Services. Sections 1010.77, Florida Statutes; Section 7, Chapter 2011-217, Laws of Florida - Statutory Purpose: The fund provides a depository for revenues from the Federal Food and Nutrition programs as authorized by law.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Federal Food and Nutrition grants - 570.981, Florida Statutes (formerly 1006.06, Florida Statutes)
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Not applicable
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	Not applicable
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not applicable
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	Not applicable

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	Not applicable
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Not applicable
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	Not applicable

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	Pursuant to Chapter 2011-217, Laws of Florida, this fund and all statutory references have been transferred from section 1006.06, Florida Statutes to section 570.981, Florida Statutes. Therefore, no draft legislation is needed.
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	Not applicable
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	Not applicable
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Not applicable

# SCHEDULE I NARRATIVE

## Department of Education Division of Blind Services

Program: **Services/Most Vulnerable**  
Budget Entity: **48180000**  
Fund Name/Number: **Grants and Donations Trust Fund / 2339**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on estimated fines assessed for traffic violations against blind pedestrians. The fund also receives donations and 6% of the net profit from vending facilities such as cafeterias, snack bars, etc., which were established by the division to assist blind persons in becoming self-supporting.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund consists of grants, donations and private funds designed to assist blind individuals throughout the state to maximize employment opportunities and to increase their independence and self-sufficiency. Section 215.311, Florida Statutes, exempts funds collected by and under the direction and supervision of the Division of Blind Services from being deposited in the State Treasury. A reserve on this revenue seems inappropriate due to the nature and intent of the funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Grants and Donations Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education Early Learning Services

Program: **Early Learning Services**  
Budget Entity: **48220400**  
Fund Name/Number: **Grants and Donations Trust Fund / 2339**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Adjustment to Prior Year Payables \$4,745**  
This adjustment represents A prior year payable for contracted services with DCF. The A/P increased expenditure and, therefore, needs to be included to effectively decrease the fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on projected grants received from other state agencies as well as private sources.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of recurring appropriations authorizing transfers from other state agencies or other entities within an agency as well as grants from private sources provided for specific purposes.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Grants and Donations Trust Fund</b>	\$	<u><u>0</u></u>

# SCHEDULE I NARRATIVE

## Department of Education Division of Public Schools

Program: **State Grants/K-12 Non-FEFP-Florida School for the Deaf and Blind**  
Budget Entity: **48250400**  
Fund Name/Number: **Grants and Donations Trust Fund / 2339**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **FSDB - Unreserved Fund Balance - July 1 \$526,542**  
Unreserved Fund Balance as of July 1
- **FSDB - Adjustment for Current Year Payables \$(17,650)**  
Adjustments for current year payables are due to the payable process which includes transfers to our carry forward category that LAS/PBS does not recognize.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates for the Florida School for the Deaf and the Blind (FSDB) were derived from several sources. This revenue estimate is based on current and anticipated contracts, grants and projects, in addition to bequests made to the school.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

Per Section 1002.36(e)12, Florida Statutes, funds received as gifts, donations and bequests in this trust fund are deposited outside the State Treasury and shall not constitute or be considered a part of any legislative appropriation. Therefore, a reserve on these funds seems inappropriate due to the nature and intent of the funds which are to provide a residential public school for hearing- and visually-impaired students in preschool through 12th grade.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Grants and Donations Trust Fund</b>	\$	<u><u>0</u></u>



# SCHEDULE I NARRATIVE

## Department of Education Division of Public Schools

Program: **Federal Grants/K-12 Program**  
Budget Entity: **48250500**  
Fund Name/Number: **Grants and Donations Trust Fund / 2339**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on projected grants received from other state agencies as well as private sources. Some of the grants expected to be received include grants from Department of Revenue for the Anti-Tobacco Program (Section 569.11(6), Florida Statutes) and the Department of Business and Professional Regulation for retail tobacco products dealer permits (Section 561.025(2), Florida Statutes). Both the Department of Revenue and the Department of Business and Professional Regulation provide the Department of Education revenue estimates for their respective transfer. The department may also receive other grant awards from private sources throughout the fiscal year.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of recurring appropriations authorizing transfers from other state agencies or other entities within an agency as well as grants from private sources provided for specific purposes.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Grants and Donations Trust Fund</b>	\$	<u><u>0</u></u>



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>
<b>Budget Entity:</b>	<b>GRANTS &amp; DONATIONS TRUST FUND</b>
<b>LAS/PBS Fund Number:</b>	<b>DEPARTMENT</b>
	<b>2339</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,661,148.64	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	767,531.48	(C)		
ADD: Outstanding Accounts Receivable	28,784.38	(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>2,457,464.50</b>	(F)		
LESS: Allowances for Uncollectibles		(G)		
LESS: Approved "A" Certified Forwards	420,207.86	(H)		
Approved "B" Certified Forwards	86,613.95	(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	76.95	(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>1,950,565.74</b>	(K)		**

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>	
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>	
<b>LAS/PBS Fund Number:</b>	<b>GRANTS &amp; DONATIONS TRUST FUND</b>	
	<b>2339</b>	<b>DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/12</b>	
Total all GLC's 5XXXX for governmental funds;	1,996,711.85 (A)
GLC 539XX for proprietary and fiduciary funds	
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	86,613.95 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	(4,745.29) (D)
FSDB Current Year Payables, Not Certified	(35,722.55) (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>1,950,565.74 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>1,950,565.74 (F)</b>
<b>DIFFERENCE:</b>	<b>0.00 (G)*</b>

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Institutional Assessment Trust Fund / 2380**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Adjustment to Prior Year Refunds Offset to Operating Expenditures \$240**  
This Statewide Financial Statement (SWFS) adjustment represents prior year refunds that were offset against current fiscal year expenditures. This adjustment will increase fund balance.
- **Adjustment for Compensated Absences Liability \$56,372**  
This amount represents an adjustment to a long-term liability - compensated absences. Therefore, this amount will decrease fund balance.
- **Funding held in reserve for the Student Protection Fund \$(1,298,239)**  
This adjustment was necessary to record the required reserve for the Student Protection Fund for the Commission for Independent Education. These funds are required in order to ensure the completion of student training programs in the event of the closure of a school pursuant to s. 1005.37, F.S. This entry effectively reduces the fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on the anticipated fees from nonpublic postsecondary educational institutions for services, including license fee for initial application to operate a nonpublic postsecondary institution, annual license renewal fee, application fee for any additional field or course of instruction, fee for agents representing schools, delinquent application license renewal fee pursuant to Section 1005.35, Florida Statutes, and participation in the Student Protection Fund (Section 1005.37, Florida Statutes) which provides funds for a student to complete his or her program of study in the event the school terminates a program or ceases operation.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

Total Revenues for Fiscal Year 2012-13:	\$	4,148,870
Less Non Operating Distribution to DFS for Assessment on Investments:		-6,677
<b>Total Revenue Subject to 5% Reserve Calculation</b>	<b>\$</b>	<b>4,142,193</b>
Multiplied by 5%		5%
<b>Total 5% Reserve for Institutional Assessment Trust Fund</b>	<b>\$</b>	<b>207,110</b>

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 48 EDUCATION **Budget Period: 2013-2014**  
**Program:** DEPARTMENT  
**Fund:** 2380-INSTITUTIONAL ASSESSMENT TRUST FUND

**Specific Authority:** Section 1010.83 and 1005.35 Florida Statutes  
**Purpose of Fees Collected:** To fund the operation of the Commission for Independent Education and provide financial assistance program for students

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011-2012</b> ____	<b>FY 2012 -2013</b> ____	<b>FY 2013- 2014</b> _
<u>Receipts:</u>			
<u>FEES INST ASSESSMENT</u>	56,924	62,160	62,160
<u>FEES COURSE NON PUBLIC</u>	42,081	40,000	41,290
<u>LICENSES INST ASSESSMENT</u>	3,638,421	3,672,937	3,675,000
<u>FEES - STUDENT PROTECTION</u>	255,959	240,752	250,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>3,993,385</b>	<b>4,015,849</b>	<b>4,028,450</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
Salaries and Benefits	2,051,477	2,151,889	2,172,799
Other Personal Services	34,343	49,600	75,600
Expenses	532,965	932,401	866,401
Operating Capital Outlay	8,673	16,375	16,375
<u>100777 CONTRACTED SERVICES</u>	212,756	204,134	219,134
<u>10342 RISK MGT INS</u>	9,195	8,440	8,440
<u>107040 HR</u>	6,308	6,014	6,014
<u>210020 EDU TECH INFORMATION</u>	146,679	141,312	167,197
<b>Total Full Costs to Line (B) - Section III</b>	<b>3,002,396</b>	<b>3,510,165</b>	<b>3,531,960</b>

Basis Used: Information in Section II taken from Exhibit B.

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	3,993,385	4,015,849	4,028,450
TOTAL SECTION II	(B)	3,002,396	3,510,165	3,531,960
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>990,989</b>	<b>505,684</b>	<b>496,490</b>

**EXPLANATION of LINE C:**

\_\_\_\_\_

\_\_\_\_\_

## Schedule IA - Part I: Examination of Regulatory Fees

Department: Education

Regulatory Service to or Oversight of Businesses or Professions Program: Commission for Independent Education (CIE) – Fund 2380

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

**The Commission Information Management System (CIMS) is a unique, Access-based database that has been developed by Commission staff to facilitate the licensure and regulation of over 950 nonpublic postsecondary education institutions. This highly efficient and effective system saves staff time by producing all of the documents required for licensure (including all staff correspondence) using prepared templates and institutional information acquired from the database. The annual amount of cost-savings in staff time is estimated in excess of \$50,000 annually. Images of paper documents received from schools and colleges are transferred electronically (via CD) to CIE Commissioners for review. This saves as much as \$10,000 annually in shipping costs and copying charges. The bi-monthly CIE newsletter is now distributed electronically (via the internet) which saves over \$2,000 annually in postage and printing costs.**

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

**Further refinements for the CIMS are on-going and the system continues to improve staff efficiency and effectiveness.**

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

**Yes. This is based on the statutory duties outlined in Section 1005, Florida Statutes and Chapter 6E, Florida Administrative Code.**

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

**Yes.**

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

**Yes.**

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

**Yes.**

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
  - a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
  - b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.

**Not Applicable**

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

**Not Applicable**



## Schedule IA - Part II: Examination of Regulatory Fees

Department: **Education**

Regulatory Service to or Oversight of Business or Profession Program: Licensure and Review

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): Yes, s. 1005.35, F.S.

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0%**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

Service/Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Data collections and Dissemination	Base	s.1005.35, F.S.	See Rule 6E-4.001	7/21/2008	Yes	See Rule 6E-4.001	Institutional Assessment TF
Licensure	Workload	s.1005.35, F.S.	See Rule 6E-4.001	7/21/2008	Yes	See Rule 6E-4.001	Institutional Assessment TF
Student Protection	Student Protection Fund Fees	s.1005.35, F.S.	\$500 initial payment + .0005% annual gross tuition revenue	7/21/2008	Yes	See Rule 6E-4.001	Student Protection Fund

**SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE**

**Budget Period: 2013 - 2014**

**Department Title:**

**48 EDUCATION**

**Trust Fund Title:**

**INSTITUTIONAL ASSESSMENT TRUST FUND**

**Budget Entity:**

**DEPARTMENT**

**LAS/PBS Fund Number:**

**2380**

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,156.56 (A)			5,156.56
ADD: Other Cash (See Instructions)	0.00 (B)			0.00
ADD: Investments	6,190,778.44 (C)			6,190,778.44
ADD: Outstanding Accounts Receivable	11,329.40 (D)			11,329.40
ADD: _____	0.00 (E)			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>6,207,264.40 (F)</b>		<b>0.00</b>	<b>6,207,264.40</b>
LESS: Allowances for Uncollectibles	0.00 (G)			0.00
LESS: Approved "A" Certified Forwards	18,906.65 (H)			18,906.65
Approved "B" Certified Forwards	6,772.55 (H)			6,772.55
Approved "FCO" Certified Forwards	0.00 (H)			0.00
LESS: Other Accounts Payable (Nonoperating)	602.41 (I)			602.41
LESS: Reserve/Student Protection Fund-s. 1005.37, F.S. _____	1,298,239.00 (J)			1,298,239.00
<b>Unreserved Fund Balance, 07/01/12</b>	<b>4,882,743.79 (K)</b>		<b>0.00</b>	<b>4,882,743.79 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

<b>Department Title:</b>	<u>48 EDUCATION</u>
<b>Trust Fund Title:</b>	<u>INSTITUTIONAL ASSESSMENT TRUST FUND</u>
<b>LAS/PBS Fund Number:</b>	<u>2380</u> <b>DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; 5,999,144.16 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 6,772.55 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  (D)

A/P not C/F-Operating Categories (744.00) (D)

COMPENSATED ABSENCES (187,867.18) (D)

Reserve/Student Protect Fund - s. 1005.37, F.S. 1,298,239.00 (D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 4,882,743.79 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 4,882,743.79 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Student Loan Operating Trust Fund / 2397**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Adjustment to Prior Year Payables \$14,121.91**  
This adjustment represents the reversal of prior year payable for agency commissions. The reversal decreased expenditure and, therefore, needs to be included to effectively increase the fund balance.
- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(35,777.33)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.
- **Funding held in reserve for Default Prevention activities \$(5,293,719.50)**  
This adjustment was necessary to record the federally required reserve for student loan default prevention activities provided by the department. This entry effectively reduces the fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates primarily based on revenues from default aversion fees, account maintenance fees, and recoveries on reinsured loans (guaranty agency retention fee). Revenue for the current Fiscal Year 2012-13 is expected to decline by approximately \$3.4 million since the Office of Student Financial Aid no longer guarantees student loans resulting in a dwindling loan portfolio and diminished revenue stream for defaulted student loans. This contributes to the following decreases in proceeds in the three principal revenue components:

-\$266,814 (account maintenance fees)  
-\$349,888 (default aversion fees)  
-\$2,597,746 (recoveries)

## **5 PERCENT TRUST FUND RESERVE CALCULATION**

The revenue for this fund is exempt from the reserve requirement since it consists of federal funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Student Loan Operating Trust Fund</b>	\$	<u><u>0</u></u>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

Department Title:

**48 EDUCATION**

Trust Fund Title:

**STUDENT LOAN OPERATING TRUST FUND**

Budget Entity:

**DEPARTMENT**

LAS/PBS Fund Number:

**2397**

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)			0.00
ADD: Other Cash (See Instructions)	0.00	(B)			0.00
ADD: Investments	26,684,638.85	(C)			26,684,638.85
ADD: Outstanding Accounts Receivable	2,917,046.23	(D)			2,917,046.23
ADD: _____	0.00	(E)			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>29,601,685.08</b>	(F)	<b>0.00</b>		<b>29,601,685.08</b>
LESS: Allowances for Uncollectibles	855.68	(G)			855.68
LESS: Approved "A" Certified Forwards	2,536,620.88	(H)			2,536,620.88
Approved "B" Certified Forwards	32,487.78	(H)			32,487.78
Approved "FCO" Certified Forwards	0.00	(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	43,053.93	(I)			43,053.93
LESS: Reserve-Default Prevention _____	5,293,719.50	(J)			5,293,719.50
<b>Unreserved Fund Balance, 07/01/12</b>	<b>21,694,947.31</b>	(K)	<b>0.00</b>		<b>21,694,947.31</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>	
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>	
<b>LAS/PBS Fund Number:</b>	<b>2397</b>	<b>DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/12</b>	
Total all GLC's 5XXXX for governmental funds;	27,017,173.39 (A)
GLC 539XX for proprietary and fiduciary funds	
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	32,487.78 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	(3,981.20) (D)
Default Prevention Reserve	5,293,719.50 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>21,694,947.31 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>21,694,947.31 (F)</b>
<b>DIFFERENCE:</b>	<b>0.00 (G)*</b>

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Welfare Transition TF / 2401**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

This funding is received from the Temporary Assistance for Needy Families (TANF) federal grant based on poverty levels of the states. The Department of Children and Families is the designated state agency to receive this grant. The funds are transferred to various state agencies.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

This fund is exempt from the reserve requirement.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Welfare Transition TF</b>	\$	<u><u>0</u></u>



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	WELFARE TRANSITION TRUST FUND
<b>LAS/PBS Fund Number:</b>	DEPARTMENT
	2401

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	757,855.33	(A)		757,855.33
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	757,855.33	(F)	-	757,855.33
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	307,330.45	(H)		307,330.45
Approved "B" Certified Forwards	194,108.85	(H)		194,108.85
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2012</b>	256,416.03	(K)	-	256,416.03 **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**Department Title:**

48 EDUCATION

**Trust Fund Title:**

WELFARE TRANSITION TRUST FUND

**LAS/PBS Fund Number:**

2401

**DEPARTMENT**

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

450,524.88 (A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

194,108.85 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

256,416.03 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

256,416.03 (F)

**DIFFERENCE:**

0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Nursing Student Loan Forgiveness Trust Fund / 2505**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

Effective October 1, 2012, the Florida Department of Health (DOH), transferred the Nursing Student Loan program to the Florida Department of Education (DOE) via budget amendment B0045. The fund balance from the DOH - Nursing Student Loan Trust Fund at June 30th, approximately \$700,000, will be transferred to DOE in Fiscal Year 2012-13. Revenue projections (\$800,000 per year) for Fiscal Years 2012-13 and 2013-14 are based on prior year actual receipts and adjusted for trend increases (or decreases) due to the current economic climate. Revenues will be transferred from DOH - Medical Quality Assurance Trust Fund to DOE as it is received.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

Total Revenues for Fiscal Year 2012-13:	\$	1,500,000
<b>Total Revenue Subject to 5% Reserve Calculation</b>	\$	<b>1,500,000</b>
Multiplied by 5%		5%
<b>Total 5% Reserve for Nursing Student Loan Forgiveness Trust Fund</b>	\$	<b>75,000</b>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>NURSING STUDENT LOAN FORGIVENESS TRUST FUND</b>
<b>Budget Entity:</b>	<b>DEPARTMENT</b>
<b>LAS/PBS Fund Number:</b>	<b>2505 DEPARTMENT</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	804,077.11	(A)		804,077.11
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	804,077.11	(F)	0.00	804,077.11
LESS: Allowances for Uncollectibles	0.00	(G)		0.00
LESS: Approved "A" Certified Forwards	55.95	(H)		55.95
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: _____	0.00	(J)		0.00
<b>Unreserved Fund Balance, 07/01/12</b>	804,021.16	(K)	0.00	804,021.16 **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**Department Title:**

**48 EDUCATION**

**Trust Fund Title:**

**NURSING STUDENT LOAN FORGIVENESS TRUST FUND**

**LAS/PBS Fund Number:**

**2505**

**DEPARTMENT**

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

804,016.28 (A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

0.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

(D)

A/P not C/F-Operating Categories

4.88 (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

804,021.16 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

804,021.16 (F)

**DIFFERENCE:**

0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Operating Trust Fund / 2510**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(49,359.27)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.
- **Statewide Financial Statement Adjustment \$10,618.00**  
This Statewide Financial Statement adjustment was necessary to appropriately reflect the receivable from the Department of Corrections. This entry effectively increases fund balance.

### REVENUE ESTIMATING METHODOLOGY

General Educational Development (GED) Revenues:  
GED Revenues are projected based on the anticipated number of individuals requesting to take the GED, as well as, the anticipated number of duplicate certificates and transcripts requested.

Satellite Transponder Revenues:  
Satellite transponder activities were transferred to Florida State University effective July 1, 2011; however, some Fiscal Year 2010-11 revenues were received in Fiscal Year 2011-12.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

A five percent reserve has been calculated on projected GED revenues. Since the Satellite transponder revenues are non-recurring, they are not included in 5% Trust Fund reserve calculation.

Total Revenues for Fiscal Year 2011-12:	\$	1,473,626
Less: Non Operating Distribution for Assessment on Investments:		-1,186
<b>Total Revenue Subject to 5% Reserve Calculation</b>	<b>\$</b>	<b>1,472,440</b>
Multiplied by 5%		5%
<b>Total 5% Reserve for Operating Trust Fund</b>	<b>\$</b>	<b>73,622</b>

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 48 EDUCATION **Budget Period: 2013-2014**  
**Program:** DEPARTMENT  
**Fund:** 2510 - OPERATING TRUST FUND

**Specific Authority:** Section 1010.75, Florida Statutes  
**Purpose of Fees Collected:** To fund operations administering the GED program

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
X	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011-2012</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
<b>Receipts:</b>			
<u>GED FEES</u>	1,444,661.14	1,450,000.00	1,154,000.00
<u>Sale of Transponder Time</u>	20,479.13		
<u>Interest</u>	23,539.23	23,539.23	15,241.56
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,488,679.50</b>	<b>1,473,539.23</b>	<b>1,154,000.00</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
<u>Salaries and Benefits</u>	225,899.63	225,899.63	225,899.63
<u>Other Personal Services</u>	27,656.02	35,000.00	25,000.00
<u>Expenses</u>	823,718.73	916,053.73	181,218.73
<u>Operating Capital Outlay</u>			
<u>Contracted Services</u>	40,636.82	109,453.16	65,000.00
<u>Risk Management</u>	4,750.00	4,360.00	4,360.00
<u>Human Resources</u>	3,536.00	3,371.00	3,371.00
<u>Ed Tech Information Services</u>	64,288.98	214,288.98	114,288.98
<b>Indirect Costs Charged to Trust Fund</b>			
<b>Total Full Costs to Line (B) - Section III</b>	<b>1,190,486.18</b>	<b>1,508,426.50</b>	<b>619,138.34</b>

**Basis Used:** \_\_\_\_\_  
 \_\_\_\_\_

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	1,488,679.50	1,473,539.23	1,154,000.00
<b>TOTAL SECTION II</b>	(B)	1,190,486.18	1,508,426.50	619,138.34
<b>TOTAL - Surplus/Deficit</b>	(C)	298,193.32	(34,887.27)	534,861.66

**EXPLANATION of LINE C:**

Carry Forward Budget  
 \_\_\_\_\_  
 \_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>OPERATING TRUST FUND</b>
<b>Budget Entity:</b>	<b>DEPARTMENT</b>
<b>LAS/PBS Fund Number:</b>	<b>2510</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	21,031.85	(A)		21,031.85
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	932,690.27	(C)		932,690.27
ADD: Outstanding Accounts Receivable	2,284.63	(D)	10,618.00	12,902.63
ADD: _____	0.00	(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>956,006.75</b>	(F)	<b>10,618.00</b>	<b>966,624.75</b>
LESS: Allowances for Uncollectibles	0.00	(G)		0.00
LESS: Approved "A" Certified Forwards	15,955.43	(H)		15,955.43
Approved "B" Certified Forwards	38,558.49	(H)		38,558.49
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	88.61	(I)		88.61
LESS: _____	0.00	(J)		0.00
<b>Unreserved Fund Balance, 07/01/12</b>	<b>901,404.22</b>	(K)	<b>10,618.00</b>	<b>912,022.22</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Budget Period: 2013 - 2014</b>	
<b>Department Title:</b>	<u>48 EDUCATION</u>
<b>Trust Fund Title:</b>	<u>OPERATING TRUST FUND</u>
<b>LAS/PBS Fund Number:</b>	<u>2510</u> <span style="float: right;"><b>DEPARTMENT</b></span>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/12</b>	
Total all GLC's 5XXXX for governmental funds;	939,962.71 (A)
GLC 539XX for proprietary and fiduciary funds	
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	
<b>Add/Subtract Statewide Financial Statement (SWFS)Adjustments :</b>	
SWFS Adjustment #2 - INCREASE RECEIVABLES	(10,618.00) (C)
SWFS Adjustment # and Description	
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	38,558.49 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	912,022.22 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	912,022.22 (F)
<b>DIFFERENCE:</b>	0.00 (G)*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Operations and Maintenance Trust Fund / 2516**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- No adjustments

### REVENUE ESTIMATING METHODOLOGY

Funds from Charity Racing Day Proceeds and from data collection efforts of the Access to Success Initiative (A2S) with Education Trust ( a national non-profit organization committed to the high Academic achievement of all students, pre-k through college). The Academic & Student Affairs of the Board of Governors provides data to the Education Trust for the A2S Initiative.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

This fund is exempt from the reserve requirement since the revenues are charity racing day proceeds. It is appropriate to exclude this fund from the reserve requirement since the charity racing day proceeds are deposited in this trust fund as a pass through and it is such a small amount. Therefore, no reserve should be required since the receipts are so small and it is for scholarships. The inclusion of the funds from data collection efforts of the Access to Success Initiative (A2S) with Education Trust (a national non-profit organization committed to the high Academic achievement of all students, pre-k through college), would not warrant the 5% reserve as the funds received are small and are used to cover operating expenses of the Office of Academic & Student Affairs of the Board of Governors for providing the data to the Education Trust for the A2S Initiative.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Operations and Maintenance Trust Fund</b>	\$	<u><u>0</u></u>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	48 EDUCATION
<b>Trust Fund Title:</b>	OPERATIONS & MAINTENANCE TRUST FUND
<b>Budget Entity:</b>	DEPARTMENT
<b>LAS/PBS Fund Number:</b>	2516

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<input type="text"/>	(A)	<input type="text"/>		-
ADD: Other Cash (See Instructions)	<input type="text"/>	(B)	<input type="text"/>		-
ADD: Investments	19,410.34	(C)	<input type="text"/>		19,410.34
ADD: Outstanding Accounts Receivable	38.04	(D)	<input type="text"/>		38.04
ADD: _____	<input type="text"/>	(E)	<input type="text"/>		-
<b>Total Cash plus Accounts Receivable</b>	<b>19,448.38</b>	(F)	-		<b>19,448.38</b>
LESS: Allowances for Uncollectibles	<input type="text"/>	(G)	<input type="text"/>		-
LESS: Approved "A" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		-
Approved "B" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		-
Approved "FCO" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		-
LESS: Other Accounts Payable (Nonoperating)	2.02	(I)	<input type="text"/>		2.02
LESS: _____	<input type="text"/>	(J)	<input type="text"/>		-
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>19,446.36</b>	(K)	-		<b>19,446.36</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>	
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>	
<b>LAS/PBS Fund Number:</b>	<b>OPERATIONS &amp; MAINTENANCE TRUST FUND</b>	
	<b>2516</b>	<b>DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Phosphate Research Trust Fund / 2530**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

This fund has historically computed a cost for general management and administrative services to the University of South Florida. The Phosphate Research Trust Fund was transferred by the 2012 Legislature to Florida Polytechnic University, and details for

### SECTION III ADJUSTMENTS

- **Operating Expense Not Recorded In FLAIR (\$2,360,846).**  
Expenditures are not processed through the FLAIR system; therefore, this adjustment is needed to decrease the unreserved fund balance.
- **Unreserved Fund Balance Not Recorded by CFO \$8,967,833.**  
These funds are not processed through the FLAIR system; therefore, an adjustment is made for the unreserved fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue is distributed pursuant to 211.3103, Florida Statutes.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

There is no adverse impact of establishing a reserve but it is not necessary because the ending fund balance is so high. In addition, it is stated in the Florida Statutes the percent of the phosphate mining fee that the Florida Institute of Phosphate Research will be allocated each year. Therefore, this trust fund should be exempt from the reserve requirement. This trust fund does not need to establish a reserve because these funds are appropriated by the Legislature and come from phosphate mining severance fees pursuant to s. 211.3103, Florida Statutes.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Phosphate Research Trust Fund</b>	\$	<u><u>0</u></u>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	48 EDUCATION
<b>Trust Fund Title:</b>	PHOSPHATE RESEARCH TRUST FUND
<b>Budget Entity:</b>	DEPARTMENT
<b>LAS/PBS Fund Number:</b>	2530

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)		0.00
ADD: Other Cash (See Instructions)	0.00	(B)		
ADD: Investments	0.00	(C)		
ADD: Outstanding Accounts Receivable	0.00	(D)		
ADD: Unreserved FB Not Recorded in FLAIR	8,527,768.00	(E)		8,527,768.00
<b>Total Cash plus Accounts Receivable</b>	<b>8,527,768.00</b>	(F)	<b>0.00</b>	<b>8,527,768.00</b>
LESS: Allowances for Uncollectibles		(G)		
LESS: Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>8,527,768.00</b>	(K)		<b>8,527,768.00</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>	
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>	
<b>LAS/PBS Fund Number:</b>	<b>PHOSPHATE RESEARCH TRUST FUND</b>	
	<b>2530</b>	<b>DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

Unreserved Fund Balance not recorded in FLAIR  (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Principal State School Trust Fund / 2543**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Adjustment to DFS' Unclaimed Property Receipts \$(129,911,633.07)**  
The adjustment was necessary to appropriately reflect the transfer from unclaimed property receipts. This entry effectively decreases fund balance.
- **Adjustment to Increase Long-Term Liability for Unclaimed Property Advances \$664,194,670.68**  
The adjustment was necessary to record the change in long term liability for unclaimed property advances. This entry effectively increases fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on Revenue Estimating Conference Outlook Statements per Section 216.136(3), Florida Statutes.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of recurring appropriations authorizing transfers from other state agencies or other entities within an agency.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Principal State School Trust Fund</b>	\$	<u><u>0</u></u>





## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>
<b>Budget Entity:</b>	<b>PRINCIPAL STATE SCHOOL TRUST FUND</b>
<b>LAS/PBS Fund Number:</b>	<b>DEPARTMENT</b>
	<b>2543</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0.00	(A)		0.00
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	78,686,352.32	(C)		78,686,352.32
ADD: Outstanding Accounts Receivable	284,258.32	(D)		284,258.32
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>78,970,610.64</b>	(F)	<b>0.00</b>	<b>78,970,610.64</b>
LESS: Allowances for Uncollectibles	0.00	(G)		0.00
LESS: Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	15,114.84	(I)		15,114.84
LESS: _____	0.00	(J)		0.00
<b>Unreserved Fund Balance, 07/01/12</b>	<b>78,955,495.80</b>	(K)	<b>0.00</b>	<b>78,955,495.80</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

	<b>Budget Period: 2013 - 2014</b>	
<b>Department Title:</b>	<b>48 EDUCATION</b>	
<b>Trust Fund Title:</b>	<b>STATE SCHOOL TRUST FUND</b>	
<b>LAS/PBS Fund Number:</b>	<b>2543</b>	<b>DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/12</b>	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(585,239,174.88)"/> (A)
GLC 539XX for proprietary and fiduciary funds	
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
L/T Liability - Unclaimed Property Advances	<input type="text" value="(664,194,670.68)"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="78,955,495.80"/> (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<input type="text" value="78,955,495.80"/> (F)
<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (G)*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Public Education Capital Outlay & Debt Service Trust Fund / 2555**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

To the extent revenues allocated from Fund 2612 for administrative fees are insufficient to meet administrative expenses, the shortage is transferred from this fund to Fund 2222.

### SECTION III ADJUSTMENTS

- **Prior Year FCO Certified Forward Not Reserved on Trial Balance \$(251,408,205.08)**  
This adjustment represents an increase to the FCO reserve that could not be made prior to closing.
- **Reversion at 02/28/12 of Prior Year Fixed Capital Outlay Appropriation \$5,375.48**  
This adjustment represents 2012 FCO Appropriation which reverted after March 1, 2012.
- **Reversion at 06/30/12 of Prior Year Fixed Capital Outlay Appropriation \$224.04**  
This adjustment represents multiple years FCO Appropriations which reverted after July 1, 2011.
- **Reappropriations - Back of 12-13 GAA \$5,857,183**  
This adjustment represents FCO Appropriation which reverted and reappropriated after July 1, 2012.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on gross receipts tax collections derived from communication service and utility surtaxes transferred from the Department of Revenue, as well as the issuance of bonds. The results of the March, 2011 PECO Revenue Estimating Conference, adjusted for legislative action and vetoes, serve as the basis for the fiscal year 2012-13 revenue estimates.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of bond proceeds and recurring appropriations authorizing transfers from other state agencies.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Public Education Capital Outlay &amp; Debt Service Trust Fund</b>	\$	<u><u>0</u></u>

**Executive Office of the Governor  
Inter-Agency Transfers Reported on Schedule I**

**Agency Name: Florida Department of Education**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

**Fund Name and Number :** Public Education Capital Outlay Trust Fund

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount FY 11-12 (A01)</b>	<b>Amount FY 12-13 (A02)</b>	<b>Amount FY 13-14 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
Department of Revenue DOR-2465	001607	423,967,056.00	409,360,000.00	411,670,000.00	315121	Will Curry A01 CurryW@dor.state.fl.us Joseph Young A02 & A03 YoungJo@dor.state.fl.us October 3, 2012
<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013- 2014

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>PUBLIC EDUCATION CAPITAL OUTLAY &amp; DEBT SERVICE TRUST FUND</b>
<b>Budget Entity:</b>	<b>DEPARTMENT</b>
<b>LAS/PBS Fund Number:</b>	<b>2555</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	691,147.07	(A)		691,147.07
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	515,028,234.51	(C)		515,028,234.51
ADD: Outstanding Accounts Receivable	52,997,503.24	(D)		52,997,503.24
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>568,716,884.82</b>	(F)	<b>0.00</b>	<b>568,716,884.82</b>
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	527,201,109.54	(H)		527,201,109.54
LESS: Other Accounts Payable (Nonoperating)	34,521.26	(I)		34,521.26
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/12</b>	<b>41,481,254.02</b>	(K)	<b>0.00</b>	<b>41,481,254.02</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>PUBLIC EDUCATION CAPITAL OUTLAY &amp; DEBT SERVICE TRUST FUND</b>
<b>LAS/PBS Fund Number:</b>	<b>2555 DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/12</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="568,371,125.19"/> (A)

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
---	--------------------------

Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="527,201,109.54"/> (D)
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A/P not C/F-Operating Categories	<input type="text" value="(311,238.37)"/> (D)
----------------------------------	---

<input type="text"/> (D)
--------------------------

<input type="text"/> (D)
--------------------------

<input type="text"/> (D)
--------------------------

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="41,481,254.02"/> (E)
--	--

<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<input type="text" value="41,481,254.02"/> (F)
--	--

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (G)*
--------------------	--

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **School District and Community College District Capital Outlay and Debt Service Trust Fund / 2612**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

A 1.5% administration fee is withheld from the motor vehicle license tax revenues prior to the distribution to agencies.

### SECTION III ADJUSTMENTS

- **No adjustments**

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on projected bond sales and motor vehicle license tax revenues transferred by the Department of Highway Safety and Motor Vehicles for the payment of debt service and projects. The 2011-2012 transferred revenues are based on a calculation of the estimated number of instructional units for school districts (\$600 for base units and \$800 for growth units). The 2013-14 transferred revenues are based on the August 12, 2012 Highway Safety Licenses and Fees Revenue Estimating Conference. The estimated bond proceeds are based on the bonding capacity of the school districts and Florida colleges.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of bond proceeds and recurring appropriations authorizing transfers from other state agencies.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for School District and Community College District Capital Outlay and Debt Service Trust Fund</b>	\$	<u>0</u>



**Executive Office of the Governor  
Inter-Agency Transfers Reported on Schedule I**

**Agency Name: Florida Department of Education**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

**Fund Name and Number :** School/District & Community College CO&DS Trust Fund (2612)

<b>Transfers In</b> (Provide Agency and Fund Number Received From)	<b>Transfer In Revenue Category</b>	<b>Amount FY 11-12 (A01)</b>	<b>Amount FY 12-13 (A02)</b>	<b>Amount FY 13-14 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
Department of Highway Safety and Motor Vehicles HSMV-2488	001510	119,156,161.00	122,244,451.00	119,200,000.00	181241	Jim Lewandowski-DHSMV 617-3156 September 28, 2012

<b>Transfers Out (Operating and Non-Operating)</b> (Provide Agency and Fund Number Transferred To)	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>
State Board of Administration SBA-8000	089070	97,379,571.03	105,205,350.00	117,594,152.00		A01-Janie Knight 413-1311 A02 & A03, see note below

*Office of Policy and Budget - July 2012*  
The State Board of Administration does not submit a Legislative Budget Request. 2012-13 and 2013-14 SBA transfers were discussed by DOE and the Division of Bond Finance at the State Board of Administration and the numbers are projections based on DOE funding needs.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	48 EDUCATION
<b>Trust Fund Title:</b>	SCH DIST & COMM COLLEGE DIST CAPITAL OUTLAY & DEBT SERV TF
<b>Budget Entity:</b>	DEPARTMENT
<b>LAS/PBS Fund Number:</b>	2612

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<input type="text" value=""/>	(A)	<input type="text" value=""/>	-
ADD: Other Cash (See Instructions)	<input type="text" value=""/>	(B)	<input type="text" value=""/>	-
ADD: Investments	455,270.08	(C)	<input type="text" value=""/>	455,270.08
ADD: Outstanding Accounts Receivable	26,871.58	(D)	<input type="text" value=""/>	26,871.58
ADD: _____	<input type="text" value=""/>	(E)	<input type="text" value=""/>	-
<b>Total Cash plus Accounts Receivable</b>	<b>482,141.66</b>	(F)	-	<b>482,141.66</b>
LESS: Allowances for Uncollectibles	<input type="text" value=""/>	(G)	<input type="text" value=""/>	-
LESS: Approved "A" Certified Forwards	<input type="text" value=""/>	(H)	<input type="text" value=""/>	-
Approved "B" Certified Forwards	<input type="text" value=""/>	(H)	<input type="text" value=""/>	-
Approved "FCO" Certified Forwards	<input type="text" value=""/>	(H)	<input type="text" value=""/>	-
LESS: Other Accounts Payable (Nonoperating)	1,428.84	(I)	<input type="text" value=""/>	1,428.84
LESS: _____	<input type="text" value=""/>	(J)	<input type="text" value=""/>	-
<b>Unreserved Fund Balance, 07/01/12</b>	<b>480,712.82</b>	(K)	-	<b>480,712.82</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b> <b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>SCH DIST &amp; COMM COLLEGE DIST CAPITAL OUTLAY &amp; DEBT SERV TF</b>
<b>LAS/PBS Fund Number:</b>	<b>2612</b> <span style="float: right;"><b>DEPARTMENT</b></span>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/12</b>	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="480,712.82"/> (A)
GLC 539XX for proprietary and fiduciary funds	

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
---	--------------------------

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
---	--------------------------

Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
--	--------------------------

A/P not C/F-Operating Categories	<input type="text"/> (D)
----------------------------------	--------------------------

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="480,712.82"/> (E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<input type="text" value="480,712.82"/> (F)
--	---

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (G)*
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**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Sophomore Level Test Trust Fund / 2646**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Adjustment to PY Enc-Insufficient Cash \$2,819**  
This adjustment represents the FY 2011-12 certified forward "B" amount that cannot be paid due to insufficient funds. It was necessary to post this entry in column A01 to prevent a negative fund balance. During the FY 2009 Session, the revenue source for this trust fund was repealed. A request will be made as part of the FY 2013-14 LBR to delete this trust fund since it has a zero balance and does not have a revenue source.
- **Reverse Adjmt to PY Enc-Insufficient Cash \$(2,819)**  
This adjustment reverses the entry posted in column A01. It adds back the FY 2011-12 certified forward "B" amount that will be reversed by the current year certified reversion entry.

### REVENUE ESTIMATING METHODOLOGY

The statute authorizing the collection of fees for the administration of the College-level Communication and Mathematics Skills Examination (CLAST) to private postsecondary students pursuant to Section 1008.29, Florida Statutes, was repealed, effective July 1, 2009. The trust fund balance was expended after payment of a FY 2011-12 certified "B". A request will be made to terminate this trust fund.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

Fees are no longer collected for the test.

	\$	0
Less Non Operating Distribution to DFS for Assessment on Investments:		
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Sophomore Level Test Trust Fund</b>	\$	<u>0</u>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	48 EDUCATION
<b>Trust Fund Title:</b>	SOPHOMORE LEVEL TEST TRUST FUND
<b>Budget Entity:</b>	DEPARTMENT
<b>LAS/PBS Fund Number:</b>	2646

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<input type="text"/>	(A)	<input type="text"/>		-
ADD: Other Cash (See Instructions)	<input type="text"/>	(B)	<input type="text"/>		-
ADD: Investments	<input type="text"/>	(C)	<input type="text"/>		-
ADD: Outstanding Accounts Receivable	136.02	(D)	<input type="text"/>		136.02
ADD: _____	<input type="text"/>	(E)	<input type="text"/>		-
<b>Total Cash plus Accounts Receivable</b>	<b>136.02</b>	(F)	<b>-</b>		<b>136.02</b>
LESS: Allowances for Uncollectibles	<input type="text"/>	(G)	<input type="text"/>		-
LESS: Approved "A" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		-
Approved "B" Certified Forwards	2,947.55	(H)	<input type="text"/>		2,947.55
Approved "FCO" Certified Forwards	<input type="text"/>	(H)	<input type="text"/>		-
LESS: Other Accounts Payable (Nonoperating)	7.23	(I)	<input type="text"/>		7.23
LESS: Adjustment to Approved "B" Certified LESS: Forwards Due to Insufficient Cash	<b>(2,819.00)</b>	(J)	<input type="text"/>		<b>(2,819.00)</b>
<b>Unreserved Fund Balance, 07/01/12</b>	<b>0.24</b>	(K)	<b>-</b>		<b>0.24</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>SOPHOMORE LEVEL TEST TRUST FUND</b>
<b>LAS/PBS Fund Number:</b>	<b>2646</b> <span style="float: right;"><b>DEPARTMENT</b></span>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**  
Total all GLC's 5XXXX for governmental funds;  (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

Adjustment to Approved "B" Certified Forwards Due to  
Insufficient Cash  (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	<b>Education</b>	
Fund Name:	<b>Sophomore Level Test Trust Fund</b>	
FLAIR #:*	<b>48-2-646</b>	
Name Position, and Telephone No. of Person Completing Form:	Amy Hammock, Chief, Bureau of Budget Management, 245-9177 Kathleen Kight, Budget Director - K-12, 245-5034	
<b>Type of Action Requested:</b>  (Check one)	<input type="checkbox"/> <b>Exempt from Termination</b> <span style="margin-left: 200px;"><input type="checkbox"/> <b>Re-create without modification</b> (last action was initial create)</span> <input type="checkbox"/> <b>Retain without modification</b> <span style="margin-left: 200px;"><input type="checkbox"/> <b>Re-create/Retain with modification</b> (last action was re-create)</span> <input type="checkbox"/> <b>Create New Fund</b> <span style="margin-left: 200px;"><input checked="" type="checkbox"/> <b>Terminate Existing Fund</b></span>	

\*Enter ONLY the six-digit code. Not applicable for requests to **CREATE** trust fund.

For All Trust Funds scheduled for review this year answer questions 1-6.

1.	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 21, Chapter 2009-59, repealed the college-level communication and mathematics skills examination (CLAST) requirement. Sections 1010.79, Florida Statutes; Section 23, Chapter 2010-154, Laws of Florida - Statutory Purpose: The fund functions as a depository for fees collected from the administration of the college-level communication and mathematics skills examination (CLAST) to private postsecondary students.
2.	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Interest - 17.61, Florida Statutes.
3.	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Funds remaining in the Sophomore Level Test Trust Fund may be used for any purpose authorized by the Legislature pursuant to Section 1010.79, Florida Statutes.
4.	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	Not Applicable
5.	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not Applicable
6.	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	Not Applicable

For Trust Funds that the agency believes are **Exempt from Termination**, answer question 7.

7.	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the Florida Constitution, list the specific exemptions that apply.	Not Applicable
----	--	----------------

For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8.	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Not Applicable
9.	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	Not Applicable

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10.	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	Not Applicable
-----	---	----------------

For New Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11.	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	Not Applicable
12.	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	Not Applicable
13.	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Not Applicable



Repeal section 1010.79, Florida Statutes

~~1010.79 Sophomore Level Test Trust Fund. Chapter 99-26, Laws of Florida, re-created the Sophomore Level Test Trust Fund to record revenue and disbursements of examination fees received by the Department of Education as authorized in <sup>1</sup>s. ~~1008.29~~. Effective July 1, 2010, funds remaining in the Sophomore Level Test Trust Fund may be used for any purpose authorized by the Legislature.~~

History.—s. 591, ch. 2002-387; s. 23, ch. 2010-154.

<sup>1</sup>Note.—Repealed by s. 21, ch. 2009-59.

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Student Loan Guaranty Reserve Trust Fund / 2718**

### **COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES**

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### **SECTION III ADJUSTMENTS**

- **No adjustments**

### **REVENUE ESTIMATING METHODOLOGY**

Revenue estimates are based on revenues from interest and investment earnings, reinsurance from United States Department of Education (USDOE) and a federally determined percentage of collections on defaulted loans. The Office of Student Financial Assistance (OSFA) administers these activities for the State of Florida.

Revenue for both the current Fiscal Year 2012-13 and projected Fiscal Year 2013-14 is expected to decrease slightly as compared with prior year. The majority of revenues are derived from defaulted student loan activity, which is heavily correlated to economic conditions. In times of recession, the ability for individuals to pay student loans decreases. Consequently, revenues increase due to USDOE reimbursements to OSFA for defaulted student loans. Conversely, this increase is being adversely impacted by the transition to Direct Lending. The Health Care and Education Reconciliation Act of 2010 eliminated the bank-based guaranteed student loan program (FFELP) administered by OSFA and moved all colleges to the U.S. Department of Education's Direct Loan Program as of July 1, 2010. Therefore, OSFA no longer guarantees student loans resulting in a dwindling loan portfolio and diminished revenue stream for defaulted loans.

Revenue and expenditure activity in this fund is based on the following process: (1) student loans go into default status, (2) the lender files a claim for payment by OSFA, (3) OSFA then files a claim with the USDOE to be repaid for the claim payment to the lender, and (4) USDOE reimburses OSFA for the payment made to the lender.

## **5 PERCENT TRUST FUND RESERVE CALCULATION**

The revenue for this fund is exempt from the reserve requirement since this is a federal program. The Code of Federal Regulations, Title 34, limits the use of these funds.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Student Loan Guaranty Reserve Trust Fund</b>	\$	<u>0</u>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>STUDENT LOAN GUARANTY RESERVE TRUST FUND</b>
<b>Budget Entity:</b>	<b>DEPARTMENT</b>
<b>LAS/PBS Fund Number:</b>	<b>2718</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,256,439.86	(A)		<b>2,256,439.86</b>
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	16,558,891.09	(C)		16,558,891.09
ADD: Outstanding Accounts Receivable	15,720,533.50	(D)		15,720,533.50
ADD: _____	0.00	(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>34,535,864.45</b>	(F)	<b>0.00</b>	<b>34,535,864.45</b>
LESS: Allowances for Uncollectibles	0.00	(G)		0.00
LESS: Approved "A" Certified Forwards	0.00	(H)		0.00
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	12,247,816.10	(I)		12,247,816.10
LESS: _____	0.00	(J)		0.00
<b>Unreserved Fund Balance, 07/01/12</b>	<b>22,288,048.35</b>	(K)	<b>0.00</b>	<b>22,288,048.35</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Budget Period:</b>	<b>2013 - 2014</b>
<b>Department Title:</b>	<u>48 EDUCATION</u>
<b>Trust Fund Title:</b>	<u>STUDENT LOAN GUARANTY RESERVE TRUST FUND</u>
<b>LAS/PBS Fund Number:</b>	<u>2718</u> <b>DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; 22,288,048.35 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)** [ ] (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description [ ] (C)

SWFS Adjustment # and Description [ ] (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [ ] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [ ] (D)

A/P not C/F-Operating Categories [ ] (D)

[ ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 22,288,048.35 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 22,288,048.35 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Teacher Certification Exam Trust Fund / 2727**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(581,977.70)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.

### REVENUE ESTIMATING METHODOLOGY

Estimated revenue is based on the projected number of graduates from Colleges of Education throughout the state. The projected number of graduates is presumed to be the same number of individuals that will be taking the Teacher Certification Examination. A 3% revenue reduction is projected for FY 2012-13. The same revenue is projected for FY 2013-14. Revenue is also received from interest earnings.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

Total Revenues for Fiscal Year 2012-13:	\$ 11,614,338
Less Non Operating Distribution to DFS for Assessment on Investments:	-7,679
<b>Total Revenue Subject to 5% Reserve Calculation</b>	<b>\$ 11,606,659</b>
Multiplied by 5%	5%
<b>Total 5% Reserve for Teacher Certification Exam Trust Fund</b>	<b>\$ 580,333</b>

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 48 EDUCATION **Budget Period:** 2013-2014  
**Program:** DEPARTMENT  
**Fund:** 2727 - TEACHER CERTIFICATION EXAMINATION TF

**Specific Authority:** Sections 1010.75 and 1012.59, Florida Statutes  
**Purpose of Fees Collected:** To defray the cost of development and administration of the examination to certify school personnel

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees</b> Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2011-2012</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
<u>Receipts:</u>			
Exam Fees	11,760,140.00	11,462,889.00	11,462,889.00
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>11,760,140.00</b>	<b>11,462,889.00</b>	<b>11,462,889.00</b>

**SECTION II - FULL COSTS**

Direct Costs:

Salaries and Benefits		282,273.00	416,003.00
Other Personal Services			10,000.00
Expenses		57,000.00	341,000.00
Operating Capital Outlay			29,000.00
<u>Assessment and Evaluation</u>	9,278,081.00	12,544,268.00	12,544,268.00
<u>Contracted Services</u>		2,000.00	1,504,150.00
<u>Education Technology/Information Services</u>			22,500.00
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>9,278,081.00</b>	<b>12,885,541.00</b>	<b>14,866,921.00</b>

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	11,760,140.00	11,462,889.00	11,462,889.00
TOTAL SECTION II	(B)	9,278,081.00	12,885,541.00	14,866,921.00
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>2,482,059.00</b>	<b>(1,422,652.00)</b>	<b>(3,404,032.00)</b>

**EXPLANATION of LINE C:**

Residual cash, interest earnings and contract reductions will generate the cash needed to cover deficit.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>TEACHER CERTIFICATION EXAMINATION TRUST FUND</b>
<b>Budget Entity:</b>	<b>DEPARTMENT</b>
<b>LAS/PBS Fund Number:</b>	<b>2727</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	108,005.00	(A)		<b>108,005.00</b>
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	6,896,411.64	(C)		6,896,411.64
ADD: Outstanding Accounts Receivable	11,938.05	(D)		11,938.05
ADD: _____	0.00	(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>7,016,354.69</b>	(F)	<b>0.00</b>	<b>7,016,354.69</b>
LESS: Allowances for Uncollectibles	0.00	(G)		0.00
LESS: Approved "A" Certified Forwards	458.17	(H)		458.17
Approved "B" Certified Forwards	214,364.12	(H)		214,364.12
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	634.78	(I)		634.78
LESS: _____	0.00	(J)		0.00
<b>Unreserved Fund Balance, 07/01/12</b>	<b>6,800,897.62</b>	(K)	<b>0.00</b>	<b>6,800,897.62</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**Department Title:**

**48 EDUCATION**

**Trust Fund Title:**

**TEACHER CERTIFICATION EXAMINATION TRUST FUND**

**LAS/PBS Fund Number:**

**2727**

**DEPARTMENT**

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

**7,015,261.74** (A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

**214,364.12** (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

**6,800,897.62** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

**6,800,897.62** (F)

**DIFFERENCE:**

**0.00** (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Knott Data Center Working Capital Trust Fund / 2792**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(173,525.03)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.
- **Adjustment for Compensated Absences Liability \$164,974.75**  
This amount represents an adjustment to a long-term liability - compensated absences. Therefore, this amount will increase fund balance.
- **Adjustment to Receivables (\$26.51)**  
This amount represents an adjustment required to record the long-term receivable from a collection agency for payroll. This entry effectively decreased fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on projected receipts for services provided by the Education Data Center in accordance with s. 216.272. Each year the Data Center projects a plan for all services to be provided, the offices receiving said services, and the amount each office shall be charged in order to fully recover the costs of the services being provided. The current year and request year are based on the current year Data Center plan. Revenue increases are a result of a comprehensive approach to the management of information technology resources and implemented changes to services.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

Total Revenues for Fiscal Year 2012-13:	\$	10,159,300
Less Non Operating Distribution to DFS for Assessment on Investments:		-1,099
<b>Total Revenue Subject to 5% Reserve Calculation</b>	<b>\$</b>	<b>10,158,201</b>
Multiplied by 5%		5%
<b>Total 5% Reserve for Knott Data Center Working Capital Trust Fund</b>	<b>\$</b>	<b>507,910</b>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	48 EDUCATION
<b>Trust Fund Title:</b>	WORKING CAPITAL TRUST FUND KNOTT DATA CENTER
<b>Budget Entity:</b>	DEPARTMENT
<b>LAS/PBS Fund Number:</b>	2792

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	[ ]	(A)	[ ]		-
ADD: Other Cash (See Instructions)	[ ]	(B)	[ ]		-
ADD: Investments	1,624,054.64	(C)	[ ]		1,624,054.64
ADD: Outstanding Accounts Receivable	267,879.99	(D)	[ ]		267,879.99
ADD: _____	[ ]	(E)	[ ]		-
<b>Total Cash plus Accounts Receivable</b>	<b>1,891,934.63</b>	(F)	-		<b>1,891,934.63</b>
LESS: Allowances for Uncollectibles	53.02	(G)	[ ]		53.02
LESS: Approved "A" Certified Forwards	161,922.93	(H)	[ ]		161,922.93
Approved "B" Certified Forwards	130,250.18	(H)	[ ]		130,250.18
Approved "FCO" Certified Forwards	[ ]	(H)	[ ]		-
LESS: Other Accounts Payable (Nonoperating)	82.27	(I)	[ ]		82.27
LESS: _____	[ ]	(J)	[ ]		-
<b>Unreserved Fund Balance, 07/01/___</b>	<b>1,599,626.23</b>	(K)	-		<b>1,599,626.23</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2013 - 2014**

**Department Title:**

**48 EDUCATION**

**Trust Fund Title:**

**WORKING CAPITAL TRUST FUND KNOTT DATA CENTER**

**LAS/PBS Fund Number:**

**2792**

**DEPARTMENT**

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

949,430.20 (A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

130,250.18 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

Compensated Absences

(780,446.21) (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

**1,599,626.23** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)**

**1,599,626.23** (F)

**DIFFERENCE:**

**0.00** (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE I NARRATIVE

## Department of Education Department Level

Program: **Department Level**  
Budget Entity: **48000000**  
Fund Name/Number: **Workers' Compensation Administration Trust Fund / 2795**

### COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

Current Department policy does not provide for an assessment for Administrative Services and General Management.

### SECTION III ADJUSTMENTS

- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(137,330.42)**  
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.

### REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on recurring transfers from the Department of Financial Services. The revenues are from: 1) an assessment of carriers and self-insurers writing compensation insurance in the state.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of recurring appropriations authorizing transfers from other state agencies or other entities within an agency.

	\$	
<b>No Reportable Revenue for the Reserve Requirement</b>	\$	<u>0</u>
Multiplied by 5%		5%
<b>Total 5% Reserve for Workers' Compensation Administration Trust Fund</b>	\$	<u>0</u>

**Executive Office of the Governor  
Inter-Agency Transfers Reported on Schedule I**

**Agency Name Education**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

**Fund Name and Number :** Workers' Compensation Administration Trust Fund (2795)

<b>Transfers In</b> (Provide Agency and Fund Number Received From)	<b>Transfer In Revenue Category</b>	<b>Amount</b> <b>FY 11-12 (A01)</b>	<b>Amount</b> <b>FY 12-13 (A02)</b>	<b>Amount</b> <b>FY 13-14 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
Department of Financial Services - 2795	001500	2,543,106.00	217,673.00	0.00	181345 & 181348	Sarah.Goodman@myfloridacfo.com 10/04/12 Ph. 413-2114

<b>Transfers Out (Operating and Non-Operating)</b> (Provide Agency and Fund Number Transferred To)	<b>Transfer Out Expenditure Category</b>	<b>Amount</b> <b>FY 11-12 (A01)</b>	<b>Amount</b> <b>FY 12-13 (A02)</b>	<b>Amount</b> <b>FY 13-14 (A03)</b>	<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>
Department of Financial Services 20-2-795003-436001000	181346	456,684.00	86,249.00	0.00	001500	Sarah.Goodman@myfloridacfo.com 10/04/12 Ph. 413-2114

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014

<b>Department Title:</b>	48 EDUCATION
<b>Trust Fund Title:</b>	WORKERS' COMPENSATION ADMINISTRATION TRUST FUND
<b>Budget Entity:</b>	DEPARTMENT
<b>LAS/PBS Fund Number:</b>	2795

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	137,235.76	(A)			
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments		(C)			
ADD: Outstanding Accounts Receivable	3,306.20	(D)			
ADD: _____		(E)			
<b>Total Cash plus Accounts Receivable</b>	140,541.96	(F)			
LESS: Allowances for Uncollectibles		(G)			
LESS: Approved "A" Certified Forwards	53,266.60	(H)			
Approved "B" Certified Forwards	22,825.44	(H)			
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Nonoperating)		(I)			
LESS: _____		(J)			
<b>Unreserved Fund Balance, 07/01/12</b>	64,449.92	(K)			**

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>
<b>LAS/PBS Fund Number:</b>	<b>WORKERS' COMPENSATION ADMINISTRATION TRUST FUND</b>
	<b>2795 DEPARTMENT</b>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/12**

Total all GLC's 5XXXX for governmental funds; 87,275.36 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 22,825.44 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 64,449.92 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** 64,449.92 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**





For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	The balance remaining in, and all revenues of, the trust fund shall be transferred to the Workers' Compensation Administration Trust Fund within the Department of Financial Services effective June 30, 2013.
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	