

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

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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	16,675,575.79
15100 010000 010000	ACCOUNTS RECEIVABLE SALARIES AND BENEFITS CF SALARIES AND BENEFITS	3,263.14 0.00
	** GL 15100 TOTAL	3,263.14
15900 010000	ALLOWANCE FOR UNCOLLECTIBLES SALARIES AND BENEFITS	676.05-
16200 010000 010000 109996	DUE FROM STATE FUNDS, WITHIN DEPART. SALARIES AND BENEFITS CF SALARIES AND BENEFITS EDUCATION DATA WAREHOUSE	0.00 24,878.63 0.00
	** GL 16200 TOTAL	24,878.63
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

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17124	BULK POSTAGE PURCHASES	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 17124 TOTAL	0.00
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
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

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
19922	PRO-RATED COPYING MACHINE CHARGES	
040000	EXPENSES	0.00
100777	CONTRACTED SERVICES	0.00
	** GL 19922 TOTAL	0.00
19931	TABS CHARGES	
040000	EXPENSES	0.00
19941	MAINTENANCE CONTRACT CHARGES	
040000	EXPENSES	0.00
100777	CONTRACTED SERVICES	0.00
	** GL 19941 TOTAL	0.00
19942	PRORATED MAINTENANCE CONTRACT CHARGES	
100777	CONTRACTED SERVICES	0.00
25400	OTHER LOANS AND NOTES RECEIVABLE	
001200		104,851.76
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	64,956.42-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	75,000.00-
100147	ASSESSMENT AND EVALUATION	0.00
100147 CF	ASSESSMENT AND EVALUATION	2,082,000.20-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	56,159.41-
109996	EDUCATION DATA WAREHOUSE	0.00
109996 CF	EDUCATION DATA WAREHOUSE	2,755.51-
210015	REGIONAL DATA CENTERS-SUS	0.00
210015 CF	REGIONAL DATA CENTERS-SUS	64,008.90-
	** GL 31100 TOTAL	2,344,880.44-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,551.13-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	9,624.83-
100147	ASSESSMENT AND EVALUATION	0.00
100147 CF	ASSESSMENT AND EVALUATION	2,187.42-
	** GL 32100 TOTAL	13,363.38-

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10 1 000180 GENERAL REVENUE-FBOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
010000	SALARIES AND BENEFITS	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	364.54-
040000 CF	EXPENSES	47,831.27-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	5,821.89-
109996	EDUCATION DATA WAREHOUSE	0.00
109996 CF	EDUCATION DATA WAREHOUSE	32,682.03-
	** GL 35300 TOTAL	86,699.73-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	119,230.01-
010000 CF	SALARIES AND BENEFITS	27,226.59-
	** GL 38600 TOTAL	146,456.60-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	14,216,493.12-
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000 CF	EXPENSES	21,831.03
100147 CF	ASSESSMENT AND EVALUATION	14,051,486.92
100777	CONTRACTED SERVICES	0.01
100777 CF	CONTRACTED SERVICES	154,534.68
109996 CF	EDUCATION DATA WAREHOUSE	796.19
	** GL 94100 TOTAL	14,228,648.83
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	21,831.03-
100147 CF	ASSESSMENT AND EVALUATION	14,051,486.92-
100777	CONTRACTED SERVICES	0.01-
100777 CF	CONTRACTED SERVICES	154,534.68-
109996 CF	EDUCATION DATA WAREHOUSE	796.19-
	** GL 98100 TOTAL	14,228,648.83-
	*** FUND TOTAL	0.00

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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	43,112.33
15900 000000	ALLOWANCE FOR UNCOLLECTIBLES BALANCE BROUGHT FORWARD	43,112.33-
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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
089900 91	SUS FAC ENHNC CHAL GRT PRG	0.00
	** GL 13100 TOTAL	0.00
54900	FUND BALANCE UNRESERVED	
080636 91	CATEGORY NAME NOT ON TITLE FILE	0.00
089025 88	CATEGORY NAME NOT ON TITLE FILE	0.00
089900 91	SUS FAC ENHNC CHAL GRT PRG	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
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13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	149,993.00
089000 05	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	2,872,210.00
089006 07	COMMUNITY COLLEGE PROJECTS	0.00
089007 06	SUS PROJECTS	142,000.00
089007 08	SUS PROJECTS	3,130,471.48
089007 09	SUS PROJECTS	1,150,000.00
089035 01	SPECIAL FAC. CONSTR. ACCT.	0.00
089185 03	G/A-COMM COLLEGE FAC MTCH	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	3,800,000.00
089185 09	G/A-COMM COLLEGE FAC MTCH	0.00
089515	ED FAC MTCH GRANTS	0.00
089530	PUBLIC ED FAC	0.00
089542 01	PUBLIC BROADCASTING PROJES	0.00
089546	REPLACE CHRT SCHL - PECO	0.00
089700 01	PUBLIC SCH FAC	0.00
089700 03	PUBLIC SCH FAC	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
089803 07	SUS FAC CHALLENGE GRANTS	0.00
089803 08	SUS FAC CHALLENGE GRANTS	0.00
089855	CHARTER TECH CTRS - CC/PS	0.00
	** GL 13100 TOTAL	11,244,674.48

15100	ACCOUNTS RECEIVABLE	
110089	CATEGORY NAME NOT ON TITLE FILE	0.00
110091	CATEGORY NAME NOT ON TITLE FILE	0.00
110091 CF	CATEGORY NAME NOT ON TITLE FILE	0.00
110140	CATEGORY NAME NOT ON TITLE FILE	0.00
110140 CF	CATEGORY NAME NOT ON TITLE FILE	0.00
110171	CATEGORY NAME NOT ON TITLE FILE	0.00
110171 CF	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 15100 TOTAL	0.00

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10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
15400 000000	LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	0.00
15410 000000	LOANS-SCHOLARSHIPS, RECEIPT TRAN BALANCE BROUGHT FORWARD	0.00
15900 000000	ALLOWANCE FOR UNCOLLECTIBLES BALANCE BROUGHT FORWARD	0.00
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
110089	CATEGORY NAME NOT ON TITLE FILE	0.00
110091	CATEGORY NAME NOT ON TITLE FILE	0.00
110091 CF	CATEGORY NAME NOT ON TITLE FILE	0.00
110140	CATEGORY NAME NOT ON TITLE FILE	0.00
110140 CF	CATEGORY NAME NOT ON TITLE FILE	0.00
110171	CATEGORY NAME NOT ON TITLE FILE	0.00
110171 CF	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 16100 TOTAL	0.00
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

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10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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
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

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10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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
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

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10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
19922 040000	PRO-RATED COPYING MACHINE CHARGES EXPENSES	0.00
19923 040000	DIRECT COPYING MACHINE CHARGES EXPENSES	0.00
19930 040000	GENERAL LEDGER NAME NOT ON FILE EXPENSES	0.00
19931 040000	TABS CHARGES EXPENSES	0.00
19932 040000	PRO-RATED TABS CHARGES EXPENSES	0.00
19960 040000	GENERAL LEDGER NAME NOT ON FILE EXPENSES	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 19960 TOTAL	0.00
19970 040000	GENERAL LEDGER NAME NOT ON FILE EXPENSES	0.00
19980 040000	GENERAL LEDGER NAME NOT ON FILE EXPENSES	0.00
27600 060000	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
	** GL 27600 TOTAL	0.00
28800 060000	OTHER FIXED ASSETS 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 010000	ACCOUNTS PAYABLE 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
101430	G/A-GOV'T CLOSE UP PROG	0.00

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10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
102051	G/A-MANAGMT TRAINING ACT	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
101430	G/A-GOV'T CLOSE UP PROG	0.00
	** GL 35100 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
101344	G/A-FL INFO RESOURCE NETWK	0.00
101430	G/A-GOV'T CLOSE UP PROG	0.00
210005	KNOTT DATA CNTR - DOE	0.00
	** GL 35200 TOTAL	0.00
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
35600	DUE TO GENERAL REVENUE	
110140	CATEGORY NAME NOT ON TITLE FILE	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	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	50,579,518.72-
089000	05 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	1,584,615.00
089006	07 COMMUNITY COLLEGE PROJECTS	24,219,000.00

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
089007 06	SUS PROJECTS	10,349,117.96
089007 08	SUS PROJECTS	3,130,471.48-
089007 09	SUS PROJECTS	1,150,000.00-
089035 01	SPECIAL FAC. CONSTR. ACCT.	0.00
089185 03	G/A-COMM COLLEGE FAC MTCH	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	3,800,000.00-
089185 09	G/A-COMM COLLEGE FAC MTCH	0.00
089515	ED FAC MTCH GRANTS	0.00
089530	PUBLIC ED FAC	0.00
089542 01	PUBLIC BROADCASTING PROJS	0.00
089546	REPLACE CHRT SCHL - PECO	0.00
089700 01	PUBLIC SCH FAC	0.00
089700 03	PUBLIC SCH FAC	0.00
089803 03	SUS FAC CHALLENGE GRANTS	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
089855	CHARTER TECH CTRS - CC/PS	0.00
	** GL 54900 TOTAL	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
089000 05	MAINT/REPAIR/RENOV/REMODEL	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	
000000	BALANCE BROUGHT FORWARD	11,244,674.48-
089001 01	SURVEY REC NEEDS/P.S.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

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10 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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	11,244,674.48-
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

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480000 DEPARTMENT OF EDUCATION
10 1 000186 DOE ADMINISTERED FUNDS

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

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480000 DEPARTMENT OF EDUCATION
10 1 000186 DOE ADMINISTERED FUNDS

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

99100 BUDGETARY FUND BALANCE
000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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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	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
98100 101977	BUDGETARY FND BAL RESERVED/ENCUMBRANCE LIBRARY RESOURCES	0.00
	*** FUND TOTAL	0.00

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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	6,989,263.11
15100	ACCOUNTS RECEIVABLE	
100485	G/A-COLLEGE REACH OUT PROG	0.00
100485 CF	G/A-COLLEGE REACH OUT PROG	0.00
	** GL 15100 TOTAL	0.00
16520 101423	DUE FROM LEA-CASH ADVANCE STATE FUNDS CATEGORY NAME NOT ON TITLE FILE	0.00
17111	SUPPLY PURCHASES	
040000	EXPENSES	0.00
040000 CF	EXPENSES	0.00
	** GL 17111 TOTAL	0.00
17112 040000	PRO-RATEDSUPPLY 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

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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	COPYING MACHINE CHARGES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	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	63,415.82
27600 101764	FURNITURE AND EQUIPMENT CF CATEGORY NAME NOT ON TITLE FILE	0.00
28800 060000	OTHER FIXED ASSETS OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
100147	ASSESSMENT AND EVALUATION	0.00
100147	CF ASSESSMENT AND EVALUATION	0.00
101764	CF CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 28800 TOTAL	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	0.00
050029	G/A-PROGRAMS OF EMPHASIS	0.00
050560	G/A-FL ED FINANCE PROGRAM	0.00
050560	CF G/A-FL ED FINANCE PROGRAM	385,467.50-
050686	G/A-INSTRUCTIONAL MATERIAL	0.00
050686	CF G/A-INSTRUCTIONAL MATERIAL	18,060.00-
051035	PROF PRACTICES-SUBSTITUTES	0.00

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480000 DEPARTMENT OF EDUCATION
10 1 000188 PUBLIC SCHOOLS DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
051035	CF PROF PRACTICES-SUBSTITUTES	4,015.37-
100147	ASSESSMENT AND EVALUATION	0.00
100265	EDUC INNOVATION INITIATIVES	0.00
100265	CF EDUC INNOVATION INITIATIVES	661,148.70-
100291	G/A-ASST/LOW PERF SCHOOLS	0.00
100291	CF G/A-ASST/LOW PERF SCHOOLS	1,538,612.35-
100295	G/A-MENTORING/STUDENT INIT	0.00
100295	CF G/A-MENTORING/STUDENT INIT	1,181,859.68-
100301	CAPITOL TECHNICAL CENTER	0.00
100485	G/A-COLLEGE REACH OUT PROG	0.00
100485	CF G/A-COLLEGE REACH OUT PROG	89,353.08-
100586	G/A-INSTR TECH	0.00
100586	CF G/A-INSTR TECH	85,079.82-
102816	G/A-PUBLIC BROADCASTING	0.00
102816	CF G/A-PUBLIC BROADCASTING	299,079.44-
102948	FETPIP/WRKFRC DVP MIS	0.00
102948	CF FETPIP/WRKFRC DVP MIS	25,000.00-
103774	TEACHER PROFESSIONAL DEV	0.00
103774	CF TEACHER PROFESSIONAL DEV	54,583.11-
103797	TEACHER OF THE YEAR	0.00
	** GL 31100 TOTAL	4,342,259.05-
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
	** GL 32100 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
050029	G/A-PROGRAMS OF EMPHASIS	0.00
100147	ASSESSMENT AND EVALUATION	0.00
	** 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-
101344	G/A-FL INFO RESOURCE NETWK	0.00
101344	CF G/A-FL INFO RESOURCE NETWK	422,266.28-
103797	TEACHER OF THE YEAR	0.00
	** GL 35300 TOTAL	422,268.03-

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480000 DEPARTMENT OF EDUCATION
10 1 000188 PUBLIC SCHOOLS DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	63,415.82-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	2,224,736.03-
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
050686	G/A-INSTRUCTIONAL MATERIAL	0.00
054450	G/A-EXTENDED SCHOOL YEAR	0.00
100147	ASSESSMENT AND EVALUATION	0.00
101037	CATEGORY NAME NOT ON TITLE FILE	0.00
103342	CATEGORY NAME NOT ON TITLE FILE	0.00
103797	TEACHER OF THE YEAR	0.00
104576	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55100 TOTAL	2,224,736.03-
94100	ENCUMBRANCES	
100291 CF	G/A-ASST/LOW PERF SCHOOLS	1,660,532.96
100301 CF	CAPITOL TECHNICAL CENTER	18,522.75
101344 CF	G/A-FL INFO RESOURCE NETWK	501,741.77
104053 CF	G/A-EXCEPTIONAL EDUCATION	43,938.55
	** GL 94100 TOTAL	2,224,736.03
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100291 CF	G/A-ASST/LOW PERF SCHOOLS	1,660,532.96-
100301 CF	CAPITOL TECHNICAL CENTER	18,522.75-
101344 CF	G/A-FL INFO RESOURCE NETWK	501,741.77-
104053 CF	G/A-EXCEPTIONAL EDUCATION	43,938.55-
	** GL 98100 TOTAL	2,224,736.03-
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	314,208.10
16520 101722	DUE FROM LEA-CASH ADVANCE STATE FUNDS CATEGORY NAME NOT ON TITLE FILE	0.00
27600 060000 101722	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY CATEGORY NAME NOT ON TITLE FILE	0.00 0.00
	** GL 27600 TOTAL	0.00
31100 040000 101229 101229 101722	ACCOUNTS PAYABLE EXPENSES G/A-SKILL ASSESSMENT/TRNG CF G/A-SKILL ASSESSMENT/TRNG CATEGORY NAME NOT ON TITLE FILE	0.00 0.00 271,685.51- 0.00
	** GL 31100 TOTAL	271,685.51-
32100 010000 101229 101229	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS G/A-SKILL ASSESSMENT/TRNG CF G/A-SKILL ASSESSMENT/TRNG	0.00 0.00 3,200.46-
	** GL 32100 TOTAL	3,200.46-
35200 040000	DUE TO STATE FUNDS, WITHIN DEPARTMENT EXPENSES	0.00
35300 101722	DUE TO OTHER DEPARTMENTS CATEGORY NAME NOT ON TITLE FILE	0.00
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	39,322.13-
94100 101229	ENCUMBRANCES CF G/A-SKILL ASSESSMENT/TRNG	39,322.13

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
101229 CF	G/A-SKILL ASSESSMENT/TRNG	39,322.13-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	0.00
210005	KNOTT DATA CNTR - DOE	0.00
	** GL 31100 TOTAL	0.00
32100 010000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS	0.00
040000	EXPENSES	0.00
	** GL 32100 TOTAL	0.00
35200 040000	DUE TO STATE FUNDS, WITHIN DEPARTMENT EXPENSES	0.00
210005	KNOTT DATA CNTR - DOE	0.00
	** GL 35200 TOTAL	0.00
35300 000000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 35300 TOTAL	0.00
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
103879	PRGM REVIEW/SPECIAL STUDIES	0.00
104043	G/A-DISTANCE LEARNING	0.00
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 55100 TOTAL	0.00
98100 000000	BUDGETARY FND BAL RESERVED/ENCUMBRANCE BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 98100 TOTAL	0.00

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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

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	0.00 0.00
	** GL 31100 TOTAL	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
54900 000000	FUND BALANCE UNRESERVED 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

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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	219,399.40
31100	ACCOUNTS PAYABLE	
103148	G/A-ERLY LRNG STAND/ACCBTY	0.00
103148 CF	G/A-ERLY LRNG STAND/ACCBTY	219,399.40-
	** GL 31100 TOTAL	219,399.40-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED SUS CRIT DEFERRED MAINT	0.00
	*** FUND TOTAL	0.00

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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	2,428,621.00
	** GL 13100 TOTAL	2,428,621.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	571,379.00-
089881 01	FL CTR ARTS/ED - UCF	571,379.00
	** GL 54900 TOTAL	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	2,428,621.00-
089881 01	FL CTR ARTS/ED - UCF	0.00
	** GL 55600 TOTAL	2,428,621.00-
	*** FUND TOTAL	0.00

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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	50,229.66
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	3,118.50-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	5,180.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	6,067.75-
	** GL 31100 TOTAL	14,366.25-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	3,080.00-
	** GL 32100 TOTAL	3,080.00-
35300	DUE TO OTHER DEPARTMENTS	
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	102.81-
	** GL 35300 TOTAL	102.81-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	31,241.86-
	** GL 38600 TOTAL	31,241.86-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	1,438.74-
94100	ENCUMBRANCES	
040000	EXPENSES	150.07
040000 CF	EXPENSES	945.43
100777 CF	CONTRACTED SERVICES	493.31
	** GL 94100 TOTAL	1,588.81
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	150.07-
040000 CF	EXPENSES	945.43-
100777 CF	CONTRACTED SERVICES	493.31-
	** GL 98100 TOTAL	1,588.81-
	*** FUND TOTAL	0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	903,752.96
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	7,540.70-
050252	G/A-COMM REHAB FACILITIES	0.00
050252	CF G/A-COMM REHAB FACILITIES	40,414.00-
100486	G/A-CLIENT SERVICES	0.00
100486	CF G/A-CLIENT SERVICES	539,759.87-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	6,785.83-
101694	INDEPENDENT LIVING SERVICE	0.00
101694	CF INDEPENDENT LIVING SERVICE	43,160.92-
104011	LIBRARY SERVICES	0.00
104011	CF LIBRARY SERVICES	7,398.80-
	** GL 31100 TOTAL	645,060.12-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	11,375.11-
	** GL 35300 TOTAL	11,375.11-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	39,611.47-
010000	CF SALARIES AND BENEFITS	8,838.16-
	** GL 38600 TOTAL	48,449.63-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	198,868.10-
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
100462	CATEGORY NAME NOT ON TITLE FILE	0.00
100486	G/A-CLIENT SERVICES	0.00
100487	G/A-VOCATIONAL REHAB	0.00
	** GL 55100 TOTAL	198,868.10-
94100	ENCUMBRANCES	
050798	CF G/A-ADULT DISABILITY FNDS	583.98
050830	CF G/A-FL ENDOWMENT/VOC REHAB	82,073.00
100777	CF CONTRACTED SERVICES	103,973.50

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
101694	CF INDEPENDENT LIVING SERVICE	51,849.09
	** GL 94100 TOTAL	238,479.57
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
050798	CF G/A-ADULT DISABILITY FNDS	583.98-
050830	CF G/A-FL ENDOWMENT/VOC REHAB	82,073.00-
100777	CF CONTRACTED SERVICES	103,973.50-
101694	CF INDEPENDENT LIVING SERVICE	51,849.09-
	** GL 98100 TOTAL	238,479.57-
	*** FUND TOTAL	0.00

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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 FIXED 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

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480000 DEPARTMENT OF EDUCATION
15 8 000001 BREVARD COMMUNITY COLLEGE

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

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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	363,783.00
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	15,327,573.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	80,493.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	80,525.00
19100 000000	PREPAID ITEMS BALANCE BROUGHT FORWARD	2,197.00
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	9,284.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	445,623.00-
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	2,479,246.00-
39900 000000	OTHER CURRENT LIABILITIES BALANCE BROUGHT FORWARD	58,761.00-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	12,860,225.00-
55900 000000	OTHER FUND BALANCE RESERVED BALANCE BROUGHT FORWARD	20,000.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
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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	1,236,596.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	146,076.00
19200 000000	DEPOSITS BALANCE BROUGHT FORWARD	105,100.00
19900 000000	OTHER CURRENT ASSETS BALANCE BROUGHT FORWARD	70,631.00
22200 000000	RESTRICTED CASH IN BANK BALANCE BROUGHT FORWARD	2,392,522.00
22300 000000	RESTRICTED CASH W/STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	761,463.00
24700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	17,599,195.00
25400 000000	OTHER LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	811,357.00
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	324,116.00
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	264,769.00-
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	2,410,689.00-
32100 000000	ACCRUED SALARIES AND WAGES BALANCE BROUGHT FORWARD	19,251.00-
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	71,400.00-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	17,512,776.00-

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

55500 FB RESERVED FOR LONG-TERM RECEIVABLES
000000 BALANCE BROUGHT FORWARD

3,168,171.00-

*** FUND TOTAL

0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
28800 000000	OTHER FIXED 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
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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 FIXED 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	FUND BALANCE UNRESERVED 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
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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	184,498,739.76
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	552,392.71
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	23,859.79-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	185,027,272.68-
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	185,027,272.68-
	*** FUND TOTAL	0.00

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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	3,596.18
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	3,933,916.62
15100 010000	ACCOUNTS RECEIVABLE SALARIES AND BENEFITS	386.29
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	8,425.10
15900 010000	ALLOWANCE FOR UNCOLLECTIBLES SALARIES AND BENEFITS	231.77-
16200 001599	DUE FROM STATE FUNDS, WITHIN DEPART.	56,411.26
17161 040000	TELEPHONE CHARGES EXPENSES	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
040000 CF	EXPENSES	1,377.40-
050546	G/A-FEDERAL GRANTS & AIDS	0.00
050546 CF	G/A-FEDERAL GRANTS & AIDS	79,175.37-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	31,794.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	12,717.34-
	** GL 31100 TOTAL	125,064.11-
32100 030000	ACCRUED SALARIES AND WAGES OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	6,047.69-
	** GL 32100 TOTAL	6,047.69-
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
040000 CF	EXPENSES	28,573.15-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	363.91-
	** GL 35300 TOTAL	28,937.06-

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	8,214.32-
	** GL 38600 TOTAL	8,214.32-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	1,715,067.95-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	2,119,172.55-
94100	ENCUMBRANCES	
100147 CF	ASSESSMENT AND EVALUATION	2,092,374.33
100777 CF	CONTRACTED SERVICES	26,798.22
	** GL 94100 TOTAL	2,119,172.55
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100147 CF	ASSESSMENT AND EVALUATION	2,092,374.33-
100777 CF	CONTRACTED SERVICES	26,798.22-
	** GL 98100 TOTAL	2,119,172.55-
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026091 AFC-SUS CONSTRUCTION PROJECTS TRUST FUND BOR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500		0.00

*** FUND TOTAL		0.00
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480000 DEPARTMENT OF EDUCATION
20 2 026092 AFC-1997 PROJECT CONSTRUCTION TRUST FUND 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
35300 310018	DUE TO OTHER DEPARTMENTS DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
35700 000000 000500 310018 310403	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00 0.00 0.00 0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026093 ANCILLARY FACLTIES CONST TF 98 PROJ CONST BOR

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35700 000000 000500	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00 0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026094 AFC-2001 PROJECT CONSTRUCTION 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	0.00
35700 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00
000500		0.00
082030	02 SUS CONSTRUCTION PROJECTS	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026252 ANCILLIARY FAC CONST TRUST FUND-FSU

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35700 000000 000500	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00 0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026253 ANCILLIARY FAC CONST TRUST FUND-FSU

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35700 000000 000500 082003 310018 310403	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD 06 SUS FCO PROJECTS DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE ** GL 35700 TOTAL	0.00 0.00 0.00 0.00 0.00 0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026254 FROM ANCILLARY FACILITIES CONSTRUCTION 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	0.00
35700 000500	DUE TO COMPONENT UNIT/PRIMARY	0.00
082003	05 SUS FCO PROJECTS	0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
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480000 DEPARTMENT OF EDUCATION
20 2 026255 ANCILLARY FACILITIES CONSTRUCTION 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	0.00
35700 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00
000500		0.00
082003	05 SUS FCO PROJECTS	0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026441 AFC-UCF-DRC 92 CONSTRUCTION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35700 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00
000500		0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
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480000 DEPARTMENT OF EDUCATION
20 2 026447 ANCILLARY FACILITIES CONSTRUCTION TF/U OF CEN FL

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35700 000000 000500	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00 0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026448 UNIV OF CEN FL-ANCILLARY FACIL CONST TF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35700 000000 000500	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00 0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026449 ANCILLARY FACIL CONSTRUCT TRUST FUND-UCF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35700 000000 000500	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00 0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026450 2004 PROJECT CONST TF-USF

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 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026451 ANCILLARY FAC CONSTRUCTION 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	0.00
35700 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00
000500		0.00
082060 05	UNIV OF CENTRAL FLORIDA	0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026547 ANC FAC CONST TF-USF 05 PARKING

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 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00
000500		0.00
082030 05	SUS CONSTRUCTION PROJECTS	0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
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480000 DEPARTMENT OF EDUCATION
20 2 026644 ANCILLARY FACILITIES CONSTRUCTION TF FAU

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35700 000000 000500	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00 0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026645 AFC TRUST FUND-FAU

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 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00
000500		0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 026847 ANC FAC CONST TF-FIU 05 HOUSING

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 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	0.00
000500		0.00
082030 05	SUS CONSTRUCTION PROJECTS	0.00
180205	TR OTHER FUNDS W/I AGY	0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 040001 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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 064001 DIV.OF UNIV. BUILDING FEE TRUST FUND 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
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	3,911,753.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
33100 000000	DEPOSITS PAYABLE BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	3,911,753.00-
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	3,911,753.00-
	*** FUND TOTAL	0.00

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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	1,119,856.38
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	83,631,199.00
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	196,853.25
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	8,502.78-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	84,939,405.85-
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	84,939,405.85-
	*** FUND TOTAL	0.00

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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
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 077002 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
15490 001800	LOANS-SCHOLARSHIPS SUSP, RCPT TRAN	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 103001 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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 108002 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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 137003 CONSTRUCTION TF STATE UNIV SYSTEM

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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION

20 2 150002 CRITICAL TEACHER SHORTAGE TF-OFF DEP COMM ADMIN-DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	0.00
001800		0.00
	** GL 11100 TOTAL	0.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14160	INVEST AT COST, LIQUIDATION	
000000	BALANCE BROUGHT FORWARD	0.00
14180	INVESTMENT CONTRA ACCOUNT	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500		0.00
	** GL 15300 TOTAL	0.00
15400	LOANS AND NOTES RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000000	BALANCE BROUGHT FORWARD	0.00
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
110125	MOST PROMIS TEACHER SCHOLR	0.00
35300	DUE TO OTHER DEPARTMENTS	
110125	MOST PROMIS TEACHER SCHOLR	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 160001 DISPLACED HOMEMAKER 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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 169001 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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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 0.00
	** GL 15300 TOTAL	0.00
16200 010000	DUE FROM STATE FUNDS, WITHIN DEPART. SALARIES AND BENEFITS	0.00
27600 100171 100171	FURNITURE AND EQUIPMENT TROUT LAKE NATURE CENTER CF TROUT LAKE NATURE CENTER	0.00 0.00 0.00
	** GL 27600 TOTAL	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 0.00
	** GL 32100 TOTAL	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	0.00
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	0.00
54900 000000	FUND BALANCE UNRESERVED 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

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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	215,901.68
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	45,699,205.85
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
103435	CF G/A-SUMMER INSVC INSTITUTE	0.00
	** GL 15100 TOTAL	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	190,860.16
16200 101344	DUE FROM STATE FUNDS, WITHIN DEPART. CF G/A-FL INFO RESOURCE NETWK	0.00
16300 000000	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
001500		80,692,075.52
	** GL 16300 TOTAL	80,692,075.52
17100 040000	SUPPLY INVENTORY EXPENSES	0.00
17111 040000	SUPPLY PURCHASES EXPENSES	0.00
040000	CF EXPENSES	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

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17123 040000	DIRECT POSTAGE METER CHARGES EXPENSES	0.00
17131 040000	PRINT SHOP PURCHASES EXPENSES	0.00
040000 CF	EXPENSES	0.00
	** GL 17131 TOTAL	0.00
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 FIXED ASSETS CF OPERATING CAPITAL OUTLAY	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	0.00
050048	G/A-COMM COLL LOTT FUNDS	0.00
052315	G/A-IFAS	0.00
052315 CF	G/A-IFAS	2,222,149.00-
052320	G/A - USF MEDICAL CENTER	0.00
052320 CF	G/A - USF MEDICAL CENTER	778,221.00-

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
052325	G/A - UF HEALTH CENTER	0.00
052325 CF	G/A - UF HEALTH CENTER	1,289,381.00-
052335	G/A - FSU MEDICAL SCHOOL	0.00
052335 CF	G/A - FSU MEDICAL SCHOOL	187,709.00-
101255 CF	CATEGORY NAME NOT ON TITLE FILE	0.00
101344	G/A-FL INFO RESOURCE NETWK	0.00
310158	DISTRIBUTION/BOND PROCEEDS	0.00
	** GL 31100 TOTAL	4,477,460.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
101344	G/A-FL INFO RESOURCE NETWK	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	8,243.92-
	** GL 35300 TOTAL	8,243.92-
35700	DUE TO COMPONENT UNIT/PRIMARY	
050048	G/A-COMM COLL LOTT FUNDS	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	122,312,339.29-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
100291	G/A-ASST/LOW PERF SCHOOLS	0.00
	** GL 55100 TOTAL	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
089803 07	SUS FAC CHALLENGE GRANTS	0.00
	** GL 55600 TOTAL	0.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
	** GL 98100 TOTAL	0.00
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED 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

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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
31100 180000	ACCOUNTS PAYABLE TRANSFERS	0.00
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED 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

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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
14162 000000	INVEST AT COST, NONCASH INTEREST 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
28800 060000	OTHER FIXED ASSETS OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
	** GL 28800 TOTAL	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
180000	TRANSFERS	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 31100 TOTAL	0.00
32100 030000	ACCRUED SALARIES AND WAGES OTHER PERSONAL SERVICES	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

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35600 180000	DUE TO GENERAL REVENUE TRANSFERS	0.00
38900 000000	DEFERRED REVENUES BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED 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

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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 G/A-HIV/AIDS AWR INCN GRNT	0.00 0.00
	** GL 16510 TOTAL	0.00
27600 060000	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY	0.00
31100 040000 180000 990000	ACCOUNTS PAYABLE EXPENSES TRANSFERS CATEGORY NAME NOT ON TITLE FILE	0.00 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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 180005 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

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480000 DEPARTMENT OF EDUCATION
20 2 180006 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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	0.00
110130	PAUL DOUGLAS SCHOLARSHIP	0.00
	** GL 15400 TOTAL	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
180000	TRANSFERS	0.00
	** GL 16200 TOTAL	0.00
16300 000000	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
180000	TRANSFERS	0.00
	** GL 16300 TOTAL	0.00
16400 000000	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
050029	G/A-PROGRAMS OF EMPHASIS	0.00
104043	G/A-DISTANCE LEARNING	0.00
180000	TRANSFERS	0.00
210005	KNOTT DATA CNTR - DOE	0.00
210015	REGIONAL DATA CENTERS-SUS	0.00
	** GL 31100 TOTAL	0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
210005	KNOTT DATA CNTR - DOE	0.00
	** GL 35200 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	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
35700	DUE TO COMPONENT UNIT/PRIMARY	
104043	G/A-DISTANCE LEARNING	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
050546	G/A-FEDERAL GRANTS & AIDS	0.00
	** GL 55100 TOTAL	0.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
050546	G/A-FEDERAL GRANTS & AIDS	0.00
	** GL 98100 TOTAL	0.00
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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
54900 000000	FUND BALANCE UNRESERVED 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
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 205001 HURRICANE ANDREW RECOVERY & REBLDG TRUST FUND

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

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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 FIXED ASSETS CF OPERATING CAPITAL OUTLAY	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
32100 010000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 32100 TOTAL	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
	** GL 55100 TOTAL	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	9,247.61
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16200 001500	DUE FROM STATE FUNDS, WITHIN DEPART.	7,801.13
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	487.88-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	1,694.56-
102405	ED FAC RES & DEV PROJ	0.00
102405 CF	ED FAC RES & DEV PROJ	11,775.00-
	** GL 31100 TOTAL	13,957.44-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	851.12-
	** GL 32100 TOTAL	851.12-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	307.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	1,933.18-
	** GL 35300 TOTAL	2,240.18-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
94100	ENCUMBRANCES	
040000	CF EXPENSES	319.13
100777	CF CONTRACTED SERVICES	20,250.18
	** GL 94100 TOTAL	20,569.31
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	319.13-
100777	CF CONTRACTED SERVICES	20,250.18-
	** GL 98100 TOTAL	20,569.31-
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	792,339.58
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	5,110,896.04
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	11,832.54
15400 000000	LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	2,217,693.78
15900 000000	ALLOWANCE FOR UNCOLLECTIBLES BALANCE BROUGHT FORWARD	2,155,287.51-
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	511.08-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	5,976,963.35-
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

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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	411,379.16
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	123,148.69
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	365.36
15400 000000	LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	392,445.81
15900 000000	ALLOWANCE FOR UNCOLLECTIBLES BALANCE BROUGHT FORWARD	349,677.72-
16200 001500 001599	DUE FROM STATE FUNDS, WITHIN DEPART.	0.00 0.00 0.00
	** GL 16200 TOTAL	0.00
16300 001510	DUE FROM OTHER DEPARTMENTS	364,206.36
16400 000700	DUE FROM FEDERAL GOVERNMENT	3,230,752.71
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	51,559.08-
100147	ASSESSMENT AND EVALUATION	0.00
100147 CF	ASSESSMENT AND EVALUATION	600,185.47-
100395	G/A-COLL ACC CHALL GT PROG	0.00
100395 CF	G/A-COLL ACC CHALL GT PROG	127,814.60-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	14,265.46-
100851	DOMESTIC SECURITY	0.00
100851 CF	DOMESTIC SECURITY	3,209,283.55-
101344	G/A-FL INFO RESOURCE NETWK	0.00
101344 CF	G/A-FL INFO RESOURCE NETWK	65,000.00-
104053	G/A-EXCEPTIONAL EDUCATION	0.00
104053 CF	G/A-EXCEPTIONAL EDUCATION	42.50-
210015	REGIONAL DATA CENTERS-SUS	0.00
210015 CF	REGIONAL DATA CENTERS-SUS	5,110.86-
	** GL 31100 TOTAL	4,073,261.52-

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	6.82-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	10,459.35-
	** GL 32100 TOTAL	10,466.17-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	24,878.63-
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	16,568.68-
	** GL 35200 TOTAL	41,447.31-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	5,231.90-
050546	G/A-FEDERAL GRANTS & AIDS	17,867.20-
050546 CF	G/A-FEDERAL GRANTS & AIDS	19,840.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	1,092.14-
103774	TEACHER PROFESSIONAL DEV	0.00
103774 CF	TEACHER PROFESSIONAL DEV	1,400.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	15.78-
	** GL 35300 TOTAL	45,447.02-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	1,998.35-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000 CF	EXPENSES	15,938.63
050050 CF	G/A-ABE FED FLOW-THROUGH	6,736,486.49
051333 CF	G/A-VOCATIONAL FORMULA FDS	18,923,856.36
060000 CF	OPERATING CAPITAL OUTLAY	8,277.73
100147 CF	ASSESSMENT AND EVALUATION	3,460,461.10
100227 CF	G/A-READING INITIATIVES	10,772,680.37
100395 CF	G/A-COLL ACC CHALL GT PROG	75,225.41
100777 CF	CONTRACTED SERVICES	5,101.43
100851	DOMESTIC SECURITY	103,972.57
101344 CF	G/A-FL INFO RESOURCE NETWK	1,032.36
103774 CF	TEACHER PROFESSIONAL DEV	19,756,318.21
104053 CF	G/A-EXCEPTIONAL EDUCATION	838,824.90
	** GL 94100 TOTAL	60,698,175.56

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	15,938.63-
050050	CF G/A-ABE FED FLOW-THROUGH	6,736,486.49-
051333	CF G/A-VOCATIONAL FORMULA FDS	18,923,856.36-
060000	CF OPERATING CAPITAL OUTLAY	8,277.73-
100147	CF ASSESSMENT AND EVALUATION	3,460,461.10-
100227	CF G/A-READING INITIATIVES	10,772,680.37-
100395	CF G/A-COLL ACC CHALL GT PROG	75,225.41-
100777	CF CONTRACTED SERVICES	5,101.43-
100851	DOMESTIC SECURITY	103,972.57-
101344	CF G/A-FL INFO RESOURCE NETWK	1,032.36-
103774	CF TEACHER PROFESSIONAL DEV	19,756,318.21-
104053	CF G/A-EXCEPTIONAL EDUCATION	838,824.90-
	** GL 98100 TOTAL	60,698,175.56-
	*** FUND TOTAL	0.00

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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	23,482.21
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	6,093,758.86
14162 000000	INVEST AT COST, NONCASH INTEREST BALANCE BROUGHT FORWARD	0.00
15100 001800	ACCOUNTS RECEIVABLE	5.06
010000	SALARIES AND BENEFITS	9,833.65
040000	EXPENSES	993.30
	** GL 15100 TOTAL	10,832.01
15110 040000	A/R - EMPLOYEES EXPENSES	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	13,731.51
15900 010000	ALLOWANCE FOR UNCOLLECTIBLES SALARIES AND BENEFITS	4,222.53-
040000	EXPENSES	140.91-
	** GL 15900 TOTAL	4,363.44-
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

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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
19900 000000	OTHER CURRENT ASSETS BALANCE BROUGHT FORWARD	0.00
25400 001200	OTHER LOANS AND NOTES RECEIVABLE	193,836.99
27600 060000	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
	** GL 27600 TOTAL	0.00
31100 010000	ACCOUNTS PAYABLE SALARIES AND BENEFITS	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	7,254.50-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	10,667.20-
101694	INDEPENDENT LIVING SERVICE	0.00
101694	CF INDEPENDENT LIVING SERVICE	166,349.09-
102933	PURCHASED CLIENT SERVICES	0.00
102933	CF PURCHASED CLIENT SERVICES	72,720.88-
210014	OTHER DATA PROCESSING SVCS	0.00
210014	CF OTHER DATA PROCESSING SVCS	11,118.60-
	** GL 31100 TOTAL	268,110.27-
32100 010000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	5,132.62-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	18,482.20-
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 32100 TOTAL	23,614.82-
35200 000000	DUE TO STATE FUNDS, WITHIN DEPARTMENT BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	0.00
	** GL 35200 TOTAL	0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	3,867.71-
040000	EXPENSES	105,807.76-
040000 CF	EXPENSES	38,298.93-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	28.71-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	593.11-
	** GL 35300 TOTAL	148,596.22-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	5,907,956.83-
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
100777	CONTRACTED SERVICES	0.00
101694	INDEPENDENT LIVING SERVICE	0.00
	** GL 55100 TOTAL	5,907,956.83-
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00
55300	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000 CF	EXPENSES	122,531.83
100777 CF	CONTRACTED SERVICES	1,270,152.00
101694 CF	INDEPENDENT LIVING SERVICE	572,471.30
102933 CF	PURCHASED CLIENT SERVICES	6,857,473.88
210014 CF	OTHER DATA PROCESSING SVCS	138,800.20
	** GL 94100 TOTAL	8,961,429.21
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	122,531.83-
100777 CF	CONTRACTED SERVICES	1,270,152.00-
101694 CF	INDEPENDENT LIVING SERVICE	572,471.30-
102933 CF	PURCHASED CLIENT SERVICES	6,857,473.88-

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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	138,800.20-
	** GL 98100 TOTAL	8,961,429.21-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	281,443.80
15100	ACCOUNTS RECEIVABLE	
010000	SALARIES AND BENEFITS	968.45
104095	VEND STANDS-EQUIP & SUPP	72,724.21
	** GL 15100 TOTAL	73,692.66
15900	ALLOWANCE FOR UNCOLLECTIBLES	
010000	SALARIES AND BENEFITS	387.38-
104095	VEND STANDS-EQUIP & SUPP	33,379.33-
	** GL 15900 TOTAL	33,766.71-
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	408,785.10
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	33,087.09-
050252	G/A-COMM REHAB FACILITIES	0.00
050252 CF	G/A-COMM REHAB FACILITIES	340,482.66-
070000	FOOD PRODUCTS	0.00
070000 CF	FOOD PRODUCTS	686.96-
100486	G/A-CLIENT SERVICES	0.00
100486 CF	G/A-CLIENT SERVICES	233,898.52-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	8,909.76-
104095	VEND STANDS-EQUIP & SUPP	0.00
104095 CF	VEND STANDS-EQUIP & SUPP	32,542.90-
210014	OTHER DATA PROCESSING SVCS	0.00
210014 CF	OTHER DATA PROCESSING SVCS	48,065.45-
	** GL 31100 TOTAL	697,673.34-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	4,393.00-
	** GL 32100 TOTAL	4,393.00-

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480000 DEPARTMENT OF EDUCATION
20 2 270004 FEDERAL REHABILITATION TF DLES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35200 181259	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	9,802.85-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	15,871.93-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	389.25-
	** GL 35300 TOTAL	16,261.18-
35600 180200	DUE TO GENERAL REVENUE TR/GENERAL REVENUE-SWCAP	2,024.48-
54900 000000	FUND BALANCE UNRESERVED 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
94100	ENCUMBRANCES	
040000 CF	EXPENSES	3,345.20
100486 CF	G/A-CLIENT SERVICES	23,505.23
100777 CF	CONTRACTED SERVICES	2,715.05
	** GL 94100 TOTAL	29,565.48
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	3,345.20-
100486 CF	G/A-CLIENT SERVICES	23,505.23-
100777 CF	CONTRACTED SERVICES	2,715.05-
	** GL 98100 TOTAL	29,565.48-
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 303001 FLORIDA PUBLIC STUDENT ASSISTANCE GRANT TRUST FU

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
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 312003 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
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	12,500.90
16400 000700	DUE FROM FEDERAL GOVERNMENT	307,861.61
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	23,052.06-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	18,562.37-
210015	REGIONAL DATA CENTERS-SUS	0.00
210015 CF	REGIONAL DATA CENTERS-SUS	92.60-
	** GL 31100 TOTAL	41,707.03-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	2,627.42-
	** GL 32100 TOTAL	2,627.42-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180000	TRANSFERS	0.00
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	4,508.25-
	** GL 35200 TOTAL	4,508.25-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	762.69-
051113	G/A-SCHOOL LUNCH PROGRAM	270,215.00-
180200	TR/GENERAL REVENUE-SWCAP	0.00
	** GL 35300 TOTAL	270,977.69-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	542.12-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000 CF	EXPENSES	831.39
100777 CF	CONTRACTED SERVICES	38,366.84
	** GL 94100 TOTAL	39,198.23

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	831.39-
100777	CF CONTRACTED SERVICES	38,366.84-
	** GL 98100 TOTAL	39,198.23-
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 327001 FLORIDA PRIVATE STUDENT ASSISTANCE GRANT TF

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
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 329001 FLORIDA POSTSECONDARY STUDENT ASST GRANT TF

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

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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	60.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	905,474.92
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	2,126.06
31100 050235	ACCOUNTS PAYABLE G/A-PROJECTS, CONTR & GRTS	0.00
050235	CF G/A-PROJECTS, CONTR & GRTS	87,255.89-
	** GL 31100 TOTAL	87,255.89-
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	91.83-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	820,313.26-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	40,246.05
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	0.00 286.64-
	** GL 31100 TOTAL	286.64-
32100 030000 030000 990000	ACCRUED SALARIES AND WAGES OTHER PERSONAL SERVICES CF OTHER PERSONAL SERVICES CATEGORY NAME NOT ON TITLE FILE	0.00 5,463.00- 0.00
	** GL 32100 TOTAL	5,463.00-
35300 180000	DUE TO OTHER DEPARTMENTS TRANSFERS	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	34,496.41-
55100 000000 050252 104095	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD G/A-COMM REHAB FACILITIES VEND STANDS-EQUIP & SUPP	0.00 0.00 0.00
	** GL 55100 TOTAL	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	14,245.51
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	12,468,216.67
15100 001800	ACCOUNTS RECEIVABLE	83,307.30
002300		61,638.69
010000	SALARIES AND BENEFITS	988.31
	** GL 15100 TOTAL	145,934.30
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	17,348.94
15900 010000	ALLOWANCE FOR UNCOLLECTIBLES SALARIES AND BENEFITS	445.19-
16100 000400	DUE FROM STATE FUNDS, WITHIN DIVISION	0.00
000500		1,092.08
000700		0.00
001500		193,189.38
002300		951,826.33
040000	EXPENSES	0.00
220020	REFUND STATE REVENUES	0.00
	** GL 16100 TOTAL	1,146,107.79
16400 000100	DUE FROM FEDERAL GOVERNMENT	1,006,511.00
000700		0.00
	** GL 16400 TOTAL	1,006,511.00
31100 000400	ACCOUNTS PAYABLE	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,812.24-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	411,795.77-
210015	REGIONAL DATA CENTERS-SUS	0.00
210015 CF	REGIONAL DATA CENTERS-SUS	79,601.05-
	** GL 31100 TOTAL	494,209.06-

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	226.18-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,241.90-
	** GL 32100 TOTAL	1,468.08-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000400		0.00
001500		0.00
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	0.00
	** GL 35100 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
110097	TRANSFER/DEFAULT FEES	0.00
110097 CF	TRANSFER/DEFAULT FEES	275,755.50-
181259	TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU	25,531.48-
	** GL 35200 TOTAL	301,286.98-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	1,803.48-
040000	EXPENSES	0.00
040000 CF	EXPENSES	10,944.84-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	8,321.46-
102823	STUDENT FIN ASST/MIS	0.00
102823 CF	STUDENT FIN ASST/MIS	17,622.92-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	749.36-
	** GL 35300 TOTAL	39,442.06-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	3,070.24-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	2,680.40-
010000 CF	SALARIES AND BENEFITS	44,358.49-
	** GL 38600 TOTAL	47,038.89-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	11,274,241.33-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	2,637,162.38-

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55900 000000	OTHER FUND BALANCE RESERVED BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000 CF	EXPENSES	23,632.44
100777 CF	CONTRACTED SERVICES	2,610,767.40
102823 CF	STUDENT FIN ASST/MIS	2,762.54
	** GL 94100 TOTAL	2,637,162.38
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	23,632.44-
100777 CF	CONTRACTED SERVICES	2,610,767.40-
102823 CF	STUDENT FIN ASST/MIS	2,762.54-
	** GL 98100 TOTAL	2,637,162.38-
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 428001 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
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 464001 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
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	173,365.79
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	558,475.79
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	1,151.51
16300 000100	DUE FROM OTHER DEPARTMENTS	4,316.00
31100 100777 100777	ACCOUNTS PAYABLE CONTRACTED SERVICES CF CONTRACTED SERVICES	0.00 248.64-
	** GL 31100 TOTAL	248.64-
32100 030000 030000	ACCRUED SALARIES AND WAGES OTHER PERSONAL SERVICES CF OTHER PERSONAL SERVICES	0.00 721.43-
	** GL 32100 TOTAL	721.43-
35300 040000 040000 310403	DUE TO OTHER DEPARTMENTS EXPENSES CF EXPENSES ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00 641.02- 49.73-
	** GL 35300 TOTAL	690.75-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	735,423.61-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	224.66-
94100 100777	ENCUMBRANCES CF CONTRACTED SERVICES	224.66
98100 100777	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CF CONTRACTED SERVICES	224.66-
	*** FUND TOTAL	0.00

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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	14,680.62
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35300 310018	DUE TO OTHER DEPARTMENTS DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	14,680.62-
	*** FUND TOTAL	0.00

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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
16300 000000	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
27200 089065	BUILDINGS AND BUILDING IMPROVEMENTS FIPR - CONSTRUCTION	0.00
27600 060000	FURNITURE AND EQUIPMENT CF OPERATING CAPITAL OUTLAY	0.00
101295	CF G/A-FL INST/PHOSPHATE RES	0.00
	** GL 27600 TOTAL	0.00
28200 060000	LIBRARY RESOURCES CF OPERATING CAPITAL OUTLAY	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
089065	FIPR - CONSTRUCTION	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 31100 TOTAL	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
089065	FIPR - CONSTRUCTION	0.00
	** GL 35300 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED 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

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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	250,000.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	1,759,191.84
14600 000000	DEBT INVST WITH COLLATERAL SECURITIES BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	270,033.50
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
050560	G/A-FL ED FINANCE PROGRAM	0.00
050560 CF	G/A-FL ED FINANCE PROGRAM	762,193.00-
	** GL 31100 TOTAL	762,193.00-
35300 000000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	11,663.70-
	** GL 35300 TOTAL	11,663.70-
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	471,796,743.85-
001500		0.00
003600		0.00
	** GL 45100 TOTAL	471,796,743.85-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	470,291,375.21
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
100291	G/A-ASST/LOW PERF SCHOOLS	0.00
	** GL 55100 TOTAL	0.00
55600 089001	RESERVED FOR FCO AND GRANTS/AID - FCO SURVEY REC NEEDS/P.SCHOOLS	0.00
089001	01 SURVEY REC NEEDS/P.SCHOOLS	0.00
	** GL 55600 TOTAL	0.00
	*** FUND TOTAL	0.00

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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
14112 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	0.00
14122 000000	GENERAL LEDGER NAME NOT ON FILE 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
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
15410 000000	LOANS-SCHOLARSHIPS, RECEIPT TRAN BALANCE BROUGHT FORWARD	0.00
15430 000000	A/R - SFA OVERPAYMENTS BALANCE BROUGHT FORWARD	0.00
16200 000000	DUE FROM STATE FUNDS, WITHIN DEPART. BALANCE BROUGHT FORWARD	0.00
001500		0.00
001510		0.00
180000	TRANSFERS	0.00
	** GL 16200 TOTAL	0.00
16300 000000	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
000700		0.00
001100		0.00
001500		0.00
001510		0.00
	** GL 16300 TOTAL	0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16400 000000	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
16510 000000	DUE FROM LEA - CASH ADVANCE BALANCE BROUGHT FORWARD	0.00
16590 000000	A/R - OTHER 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
27600 060000	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
	** GL 27600 TOTAL	0.00
28200 060000	LIBRARY RESOURCES CF OPERATING CAPITAL OUTLAY	0.00
31100 010000	ACCOUNTS PAYABLE SALARIES AND BENEFITS	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
103630	CATEGORY NAME NOT ON TITLE FILE	0.00
180000	TRANSFERS	0.00
	** GL 31100 TOTAL	0.00
32100 990000	ACCRUED SALARIES AND WAGES CATEGORY NAME NOT ON TITLE FILE	0.00
33100 000000	DEPOSITS PAYABLE BALANCE BROUGHT FORWARD	0.00
002700		0.00
	** GL 33100 TOTAL	0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35100 040000	DUE TO STATE FUNDS, WITHIN DIVISION EXPENSES	0.00
35200 000000 040000 103630 180000 181259	DUE TO STATE FUNDS, WITHIN DEPARTMENT BALANCE BROUGHT FORWARD EXPENSES CATEGORY NAME NOT ON TITLE FILE TRANSFERS TR AGENCY INDIR PROG EARN TO CONTR MGMT EDU ** GL 35200 TOTAL	0.00 0.00 0.00 0.00 0.00 0.00
35300 000000 000300 040000 101344 180000 310018	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD EXPENSES G/A-FL INFO RESOURCE NETWK TRANSFERS DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN ** GL 35300 TOTAL	0.00 0.00 0.00 0.00 0.00 0.00 0.00
35600 000300 180000 180200	DUE TO GENERAL REVENUE TRANSFERS TR/GENERAL REVENUE-SWCAP ** GL 35600 TOTAL	0.00 0.00 0.00 0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000 030000 040000 050235 060000 100238 100793	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD OTHER PERSONAL SERVICES EXPENSES G/A-PROJECTS, CONTR & GRTS OPERATING CAPITAL OUTLAY CATEGORY NAME NOT ON TITLE FILE G/A-CHOICES PRODUCT SALES ** GL 55100 TOTAL	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
98100 040000	BUDGETARY FND BAL RESERVED/ENCUMBRANCE EXPENSES	0.00

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

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

*** FUND TOTAL		0.00
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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	520.52
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	976,232,217.16
15100 001607	ACCOUNTS RECEIVABLE	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	2,357,085.78
16300 000000 001607 001615 001800	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00 1,503,552.85 0.00 0.00
	** GL 16300 TOTAL	1,503,552.85
31100 089542	ACCOUNTS PAYABLE 08 PUBLIC BROADCASTING PROJS	27,649.90-
35200 181257	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR FUND FOR ESSENTIAL OPERPERATION OF FACIL	7,801.13-
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 BETWEEN SAME FIDS	0.00 0.00 0.00 101,810.86- 3,586,116.75-
	** GL 35300 TOTAL	3,687,927.61-
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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000 089542 089876	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD PUBLIC BROADCASTING PROJS 97 CATEGORY NAME NOT ON TITLE FILE	0.00 0.00 0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
089984 95	LDL SATELLITE TRANSPONDER	0.00
	** GL 55100 TOTAL	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	976,369,997.67-
089000 04	MAINT/REPAIR/RENOV/REMODEL	0.00
089542 03	PUBLIC BROADCASTING PROJS	0.00
089542 04	PUBLIC BROADCASTING PROJS	0.00
089542 06	PUBLIC BROADCASTING PROJS	0.00
089542 07	PUBLIC BROADCASTING PROJS	0.00
	** GL 55600 TOTAL	976,369,997.67-
94100	ENCUMBRANCES	
089243 06	BLIND SVCS-CAP PROJECTS	301,463.48
089243 07	BLIND SVCS-CAP PROJECTS	129,366.62
089243 08	BLIND SVCS-CAP PROJECTS	7,601,880.79
089243 09	BLIND SVCS-CAP PROJECTS	3,885,593.00
089542 07	PUBLIC BROADCASTING PROJS	96,577.92
089542 08	PUBLIC BROADCASTING PROJS	4,842,253.09
089542 09	PUBLIC BROADCASTING PROJS	970,091.44
	** GL 94100 TOTAL	17,827,226.34
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
089243 06	BLIND SVCS-CAP PROJECTS	301,463.48-
089243 07	BLIND SVCS-CAP PROJECTS	129,366.62-
089243 08	BLIND SVCS-CAP PROJECTS	7,601,880.79-
089243 09	BLIND SVCS-CAP PROJECTS	3,885,593.00-
089542 07	PUBLIC BROADCASTING PROJS	96,577.92-
089542 08	PUBLIC BROADCASTING PROJS	4,842,253.09-
089542 09	PUBLIC BROADCASTING PROJS	970,091.44-
	** GL 98100 TOTAL	17,827,226.34-
	*** FUND TOTAL	0.00

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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	4,087,035.77
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	23,143.57
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	999.65-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	4,109,179.69-
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 639011 SOCIAL SERVICES BLOCK GRANTS 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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 644001 SOLID WASTE MANAGEMENT TRUST FUND

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

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 654001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000100	CASH ON HAND	0.00
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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	14,766,336.28
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	34,186.43
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,476.63-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	14,799,046.08-
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
20 2 693002 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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED 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

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480000 DEPARTMENT OF EDUCATION
20 2 745001 TELECOMMUNICATION DEVICES FOR THE DEAF TF DLES

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
27600 103875	FURNITURE AND EQUIPMENT CF CATEGORY NAME NOT ON TITLE FILE	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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
16400 000000	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
27600 060000	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	0.00
104095 CF	VEND STANDS-EQUIP & SUPP	0.00
	** GL 27600 TOTAL	0.00
28800 104095	OTHER FIXED ASSETS VEND STANDS-EQUIP & SUPP	0.00
104095 CF	VEND STANDS-EQUIP & SUPP	0.00
	** GL 28800 TOTAL	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
104095 CF	VEND STANDS-EQUIP & SUPP	0.00
	** GL 31100 TOTAL	0.00
35200 040000	DUE TO STATE FUNDS, WITHIN DEPARTMENT EXPENSES	0.00
54900 000000	FUND BALANCE UNRESERVED 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

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480000 DEPARTMENT OF EDUCATION
20 2 775001 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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	2,124,424.28
31100 000000 040000 040000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD EXPENSES CF EXPENSES	0.00 0.00 380.00-
	** GL 31100 TOTAL	380.00-
32100 010000 010000 030000 030000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS CF SALARIES AND BENEFITS OTHER PERSONAL SERVICES CF OTHER PERSONAL SERVICES	0.00 304.92- 0.00 3,600.00-
	** GL 32100 TOTAL	3,904.92-
35300 000000 010000 010000 040000 040000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD SALARIES AND BENEFITS CF SALARIES AND BENEFITS EXPENSES CF EXPENSES	0.00 0.00 448.68- 87.38- 1,075.41-
	** GL 35300 TOTAL	1,611.47-
38600 010000 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS CF SALARIES AND BENEFITS	0.00 266.70- 266.70-
	** GL 38600 TOTAL	
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	2,050,449.67-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	67,811.52-
94100 040000 100777	ENCUMBRANCES CF EXPENSES CF CONTRACTED SERVICES	16,399.57 51,411.95
	** GL 94100 TOTAL	67,811.52
98100 040000 100777	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CF EXPENSES CF CONTRACTED SERVICES	16,399.57- 51,411.95- 67,811.52-
	** GL 98100 TOTAL	
	*** FUND TOTAL	0.00

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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 960000	ACCOUNTS PAYABLE CATEGORY NAME NOT ON TITLE FILE	0.00
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 31100 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED 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

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	536,883.03
14200 000000	INVESTMENTS WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	2,047,681.24
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	2,584,564.27-
	*** FUND TOTAL	0.00

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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	20,055.37
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	20,055.37-
	*** FUND TOTAL	0.00

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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	ACCOUNTS PAYABLE 89 MAINT/REPAIR/RENOV/REMODEL	0.00
089243	90 BLIND SVCS-CAP PROJECTS	0.00
089243	91 BLIND SVCS-CAP PROJECTS	0.00
	** GL 31100 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
30 4 000001 STATE INFRASTRUCTURE FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13400	UNEXPENDED INFRASTRUCTURE FD RELEASES	
000000	BALANCE BROUGHT FORWARD	0.00
081408 90	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 13400 TOTAL	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
081408 90	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
50 2 160001 DISPLACED HOMEMAKER 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
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	179,550.31
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	1,669,621.46
15100 010000	ACCOUNTS RECEIVABLE SALARIES AND BENEFITS	245.89
100777	CONTRACTED SERVICES	164,598.25
	** GL 15100 TOTAL	164,844.14
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	4,046.62
15900 010000	ALLOWANCE FOR UNCOLLECTIBLES SALARIES AND BENEFITS	147.53-
27600 040000	FURNITURE AND EQUIPMENT EXPENSES	302.49
060000	OPERATING CAPITAL OUTLAY	640,582.62
060000 CF	OPERATING CAPITAL OUTLAY	5,797.00
100171	TROUT LAKE NATURE CENTER	8,483.00
	** GL 27600 TOTAL	655,165.11
27700 060000	ACC DEPR - FURNITURE & EQUIPMENT OPERATING CAPITAL OUTLAY	602,480.68-
100171	TROUT LAKE NATURE CENTER	8,483.00-
	** GL 27700 TOTAL	610,963.68-
28800 060000	OTHER FIXED ASSETS OPERATING CAPITAL OUTLAY	51,000.00
28900 060000	ACC DEPR OTHER FIXED ASSETS OPERATING CAPITAL OUTLAY	51,000.00-
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	761.40-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	32,880.17-
	** GL 31100 TOTAL	33,641.57-

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

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	2,419.49-
	** GL 32100 TOTAL	2,419.49-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	5,202.31-
100777	CONTRACTED SERVICES	164,598.25-
100777	CF CONTRACTED SERVICES	4,335.03-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	174.78-
	** GL 35300 TOTAL	174,310.37-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	191,406.88-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	129,219.87-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	266,771.41-
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	266,771.41-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	420,191.72
060000	OPERATING CAPITAL OUTLAY	420,191.72-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
040000	EXPENSES	302.49-
060000	OPERATING CAPITAL OUTLAY	43,898.94-
	** GL 53600 TOTAL	44,201.43-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	1,220,145.41-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	9,652.42
100777	CF CONTRACTED SERVICES	42,563.52
	** GL 94100 TOTAL	52,215.94

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480000 DEPARTMENT OF EDUCATION
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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	9,652.42-
100777 CF	CONTRACTED SERVICES	42,563.52-
	** GL 98100 TOTAL	52,215.94-
	*** FUND TOTAL	0.00

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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	135,880.73
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	1,360,791.34
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	3,150.45
27600 060000 100793	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY G/A-CHOICES PRODUCT SALES	0.00 0.00
	** GL 27600 TOTAL	0.00
31100 100793 100793	ACCOUNTS PAYABLE G/A-CHOICES PRODUCT SALES CF G/A-CHOICES PRODUCT SALES	0.00 315.88-
	** GL 31100 TOTAL	315.88-
35300 000300 100793 100793 310403	DUE TO OTHER DEPARTMENTS G/A-CHOICES PRODUCT SALES CF G/A-CHOICES PRODUCT SALES ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00 0.00 19.25- 136.07-
	** GL 35300 TOTAL	155.32-
35600 000000 000300 000305 220020	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD REFUND STATE REVENUES	0.00 0.00 283.94- 0.00
	** GL 35600 TOTAL	283.94-
51100 000000 060000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD OPERATING CAPITAL OUTLAY	0.00 0.00
	** GL 51100 TOTAL	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	1,499,067.38-
94100 100793	ENCUMBRANCES CF G/A-CHOICES PRODUCT SALES	761.84

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

98100 BUDGETARY FND BAL RESERVED/ENCUMBRANCE
100793 CF G/A-CHOICES PRODUCT SALES

761.84-

*** FUND TOTAL

0.00

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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	11,832.87
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	2,180,221.51
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	4,716.82
27600 040000	FURNITURE AND EQUIPMENT EXPENSES	12,718.79
060000	OPERATING CAPITAL OUTLAY	39,049.02
	** GL 27600 TOTAL	51,767.81
27700 060000	ACC DEPR - FURNITURE & EQUIPMENT OPERATING CAPITAL OUTLAY	25,100.19-
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	3,064.09-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	1,312.49-
	** GL 31100 TOTAL	4,376.58-
32100 010000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	665.28-
	** GL 32100 TOTAL	665.28-
35300 000000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	57.70-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	1,392.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	203.73-
	** GL 35300 TOTAL	1,653.43-

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480000 DEPARTMENT OF EDUCATION
50 2 380001 INSTITUTIONAL ASSESSMENT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38500 060000	INSTALLMENT PURCHASE CONTRACTS OPERATING CAPITAL OUTLAY	0.00
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	43,292.58-
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	89,376.51-
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	89,376.51-
51100 000000	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD	46,125.49
060000	OPERATING CAPITAL OUTLAY	46,125.49-
	** GL 51100 TOTAL	0.00
53600 000000	INVESTED IN CAPITAL ASSETS NET OF RELA BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	12,718.79-
060000	OPERATING CAPITAL OUTLAY	13,948.83-
	** GL 53600 TOTAL	26,667.62-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	2,057,406.82-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
94100 040000	ENCUMBRANCES CF EXPENSES	2,525.20
100777	CF CONTRACTED SERVICES	388.95
	** GL 94100 TOTAL	2,914.15
98100 040000	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CF EXPENSES	2,525.20-
100777	CF CONTRACTED SERVICES	388.95-
	** GL 98100 TOTAL	2,914.15-
	*** FUND TOTAL	0.00

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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	604,516.38
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	1,223.82
31100 100147	ACCOUNTS PAYABLE ASSESSMENT AND EVALUATION	0.00
100147	CF ASSESSMENT AND EVALUATION	35,597.45-
	** GL 31100 TOTAL	35,597.45-
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	52.86-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	570,089.89-
	*** FUND TOTAL	0.00

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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 91	CATEGORY NAME NOT ON TITLE FILE	0.00
088498 92	CATEGORY NAME NOT ON TITLE FILE	0.00
088498 94	CATEGORY NAME NOT ON TITLE FILE	0.00
089243 89	BLIND SVCS-CAP PROJECTS	0.00
089243 90	BLIND SVCS-CAP PROJECTS	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

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	0.00
27800 000000	CONSTRUCTION WORK IN PROGRESS BALANCE BROUGHT FORWARD	0.00
28800 000000	OTHER FIXED ASSETS BALANCE BROUGHT FORWARD	0.00
28900 000000	ACC DEPR OTHER FIXED 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

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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	74,695.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	4,536,057.60
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	9,565.81
31100 100147	ACCOUNTS PAYABLE ASSESSMENT AND EVALUATION	0.00
100147	CF ASSESSMENT AND EVALUATION	229,928.16-
	** GL 31100 TOTAL	229,928.16-
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	413.18-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	4,389,977.07-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
94100 100147	ENCUMBRANCES CF ASSESSMENT AND EVALUATION	3,789,123.61
98100 100147	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CF ASSESSMENT AND EVALUATION	3,789,123.61-
	*** FUND TOTAL	0.00

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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
15120	ACCOUNTS RECEIVABLE - INVENTORY 1994	
104095	VEND STANDS-EQUIP & SUPP	0.00
15121	ACCOUNTS RECEIVABLE - INVENTORY 1995	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 15121 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

BEGINNING TRIAL BALANCE BY FUND
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480000 DEPARTMENT OF EDUCATION
50 8 723001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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
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
31120	ACCOUNTS PAYABLE - INVENTORY 1994	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 31120 TOTAL	0.00
31121	ACCOUNTS PAYABLE - INVENTORY 1995	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 31121 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

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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
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

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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
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
35101	DUE TO BUREAU - PETTY CASH	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 35101 TOTAL	0.00
35102	DUE TO BUREAU - INITIAL STOCK	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 35102 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 35200 TOTAL	0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 35300 TOTAL	0.00
35701	DUE TO BUREAU - PETTY CASH	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 35701 TOTAL	0.00
35702	DUE TO BUREAU - INITIAL STOCK	
000000	BALANCE BROUGHT FORWARD	0.00
104095	VEND STANDS-EQUIP & SUPP	0.00
	** GL 35702 TOTAL	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	572,188.86
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	120,818.29
15100 040000	ACCOUNTS RECEIVABLE EXPENSES	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	313.85
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	117,703.14-
040000	EXPENSES	475,815.79
060000	OPERATING CAPITAL OUTLAY	1,430,005.81
060000 CF	OPERATING CAPITAL OUTLAY	7,596.00
101344	G/A-FL INFO RESOURCE NETWK	2,613.10-
105047	EDUCATIONAL FACILITIES MANAGEMENT INFORMATI	1,816.00
109939	CENTRALIZED TECHNOLOGY	173,472.12
	** GL 27600 TOTAL	1,968,389.48
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	13,939.21-
040000	EXPENSES	296,137.73-
060000	OPERATING CAPITAL OUTLAY	1,202,120.33-
105047	EDUCATIONAL FACILITIES MANAGEMENT INFORMATI	847.41-
109939	CENTRALIZED TECHNOLOGY	88,310.32-
	** GL 27700 TOTAL	1,601,355.00-
28200 000000	LIBRARY RESOURCES BALANCE BROUGHT FORWARD	0.00
040000	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	300.44-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	2,205.91-
109939	CENTRALIZED TECHNOLOGY	0.00
109939 CF	CENTRALIZED TECHNOLOGY	5,436.00-
	** GL 31100 TOTAL	7,942.35-

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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
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	340.18-
	** GL 32100 TOTAL	340.18-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	7,198.34-
107040	TR/DMS/HR SVCS/STW CONTRACT	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	13.55-
	** GL 35300 TOTAL	7,211.89-
38500	INSTALLMENT PURCHASE CONTRACTS	
060000	OPERATING CAPITAL OUTLAY	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	218,138.79-
010000	SALARIES AND BENEFITS	23,665.30
010000	CF SALARIES AND BENEFITS	23,665.30-
	** GL 38600 TOTAL	218,138.79-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	450,342.42-
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	450,342.42-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	1,246,981.01
040000	EXPENSES	102,409.97-
060000	OPERATING CAPITAL OUTLAY	923,577.80-
101344	G/A-FL INFO RESOURCE NETWK	43,626.64-
109939	CENTRALIZED TECHNOLOGY	177,366.60-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	131,642.35
040000	EXPENSES	179,678.06-
060000	OPERATING CAPITAL OUTLAY	235,481.48-
101344	G/A-FL INFO RESOURCE NETWK	2,613.10
105047	EDUCATIONAL FACILITIES MANAGEMENT INFORMATI	968.59-
109939	CENTRALIZED TECHNOLOGY	85,161.80-
	** GL 53600 TOTAL	367,034.48-

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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
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	9,345.37-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	2,457.44
100777 CF	CONTRACTED SERVICES	6,037.49
	** GL 94100 TOTAL	8,494.93
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	2,457.44-
100777 CF	CONTRACTED SERVICES	6,037.49-
	** GL 98100 TOTAL	8,494.93-
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
71 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
15400 000000 002300	LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	0.00 0.00
	** GL 15400 TOTAL	0.00
15410 002300	LOANS-SCHOLARSHIPS, RECEIPT TRAN	0.00
15412 002300	LOANS-SCHOLARSHIPS, NON CASH TRAN	0.00
15490 002300	LOANS-SCHOLARSHIPS SUSP, RCPT TRAN	0.00
15900 000000 002300	ALLOWANCE FOR UNCOLLECTIBLES BALANCE BROUGHT FORWARD	0.00 0.00
	** GL 15900 TOTAL	0.00
35600 000000	DUE TO GENERAL REVENUE 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

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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

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480000 DEPARTMENT OF EDUCATION
71 2 077002 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
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION

71 2 082001 CHALLENGER ASTRONAUTS MEMOR SCHOLARSHIP TF DOE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN 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
31100 110096	ACCOUNTS PAYABLE CF STUDENT FINANCIAL AID	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
71 2 204002 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

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480000 DEPARTMENT OF EDUCATION
71 2 282001 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
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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
15490 002300	LOANS-SCHOLARSHIPS SUSP, RCPT TRAN	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

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480000 DEPARTMENT OF EDUCATION
71 2 311002 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
11300 000000	CASH WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
15400 000000	LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	0.00
15410 002300	LOANS-SCHOLARSHIPS, RECEIPT TRAN	0.00
15412 002300	LOANS-SCHOLARSHIPS, NON CASH TRAN	0.00
15490 002300	LOANS-SCHOLARSHIPS SUSP, RCPT TRAN	0.00
15900 000000	ALLOWANCE FOR UNCOLLECTIBLES BALANCE BROUGHT FORWARD	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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
16520 050154	DUE FROM LEA-CASH ADVANCE STATE FUNDS CATEGORY NAME NOT ON TITLE FILE	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

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480000 DEPARTMENT OF EDUCATION
71 2 548001 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

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480000 DEPARTMENT OF EDUCATION
71 2 566001 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
14161 000000	INVEST AT COST, PURCHASE BALANCE BROUGHT FORWARD	0.00
14180 000000	INVESTMENT CONTRA ACCOUNT BALANCE BROUGHT FORWARD	0.00
31100 102053	ACCOUNTS PAYABLE CATEGORY NAME NOT ON TITLE FILE	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

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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
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
71 2 631002 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
14161 000000	INVEST AT COST, PURCHASE BALANCE BROUGHT FORWARD	0.00
14180 000000	INVESTMENT CONTRA ACCOUNT 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

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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

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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

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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
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
71 2 693004 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
14161 000000	INVEST AT COST, PURCHASE BALANCE BROUGHT FORWARD	0.00
14180 000000	INVESTMENT CONTRA ACCOUNT BALANCE BROUGHT FORWARD	0.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
15400 000000	LOANS AND NOTES RECEIVABLE BALANCE BROUGHT FORWARD	0.00
15410 002300	LOANS-SCHOLARSHIPS, RECEIPT TRAN	0.00
15412 000000 002300	LOANS-SCHOLARSHIPS, NON CASH TRAN BALANCE BROUGHT FORWARD	0.00 0.00
	** GL 15412 TOTAL	0.00
15490 000500 002300	LOANS-SCHOLARSHIPS SUSP, RCPT TRAN	0.00 0.00
	** GL 15490 TOTAL	0.00
15492 002300	LOANS-SCHOLARSHIPS SUSP, NON CASH TRAN	0.00
15900 000000 040000	ALLOWANCE FOR UNCOLLECTIBLES BALANCE BROUGHT FORWARD EXPENSES	0.00 0.00
	** GL 15900 TOTAL	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00

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480000 DEPARTMENT OF EDUCATION
71 2 693004 FUND NOT ON TITLE FILE

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

*** FUND TOTAL	0.00
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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

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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	7,991,725.62
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	10,162,165.92
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		40,135.34
000400		0.00
001800		138.00
002300		0.00
	** GL 15100 TOTAL	40,273.34
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	30,333.61
15490 000400	LOANS-SCHOLARSHIPS SUSP, RCPT TRAN	0.00
002300		0.00
	** GL 15490 TOTAL	0.00
16200 001500	DUE FROM STATE FUNDS, WITHIN DEPART.	275,755.50
16400 000000	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
000400		0.00
000700		18,702,559.87
002300		0.00
	** GL 16400 TOTAL	18,702,559.87

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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	2,172,845.38-
	** GL 31400 TOTAL	2,172,845.38-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000500		0.00
000700		0.00
002300		951,826.33-
100448	CATEGORY NAME NOT ON TITLE FILE	0.00
181265	TR TO STUDENT LOAN OPERATING TF	194,281.46-
	** GL 35100 TOTAL	1,146,107.79-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,310.21-
	** GL 35300 TOTAL	1,310.21-
35400	DUE TO FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000700		3,278,563.85-
100448	CATEGORY NAME NOT ON TITLE FILE	0.00
220030	REFUND NONSTATE REVENUES	0.00
310370	REIMBURSEMENT OF CLAIMS	0.00
	** GL 35400 TOTAL	3,278,563.85-
35600	DUE TO GENERAL REVENUE	
180000	TRANSFERS	0.00
180200	TR/GENERAL REVENUE-SWCAP	0.00
	** GL 35600 TOTAL	0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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	30,603,986.63-
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

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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	10,460.45
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	10,460.45-
	*** FUND TOTAL	0.00

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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	5,241.32
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	5,241.32-
	*** FUND TOTAL	0.00

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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	136,523.16
14700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	1,693,165.35
24700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	1,829,688.51-
	*** FUND TOTAL	0.00

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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	ACCOUNTS PAYABLE CATEGORY NAME NOT ON TITLE FILE	0.00
990015	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 31100 TOTAL	0.00
32100 990000	ACCRUED SALARIES AND WAGES CATEGORY NAME NOT ON TITLE FILE	0.00
990015	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 32100 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED 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

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480000 DEPARTMENT OF EDUCATION
74 1 000184 ADMINISTRATIVE DIVISION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
74 1 000185 SPECIAL PROGRAMS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	0.00
084116	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 13100 TOTAL	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
103435	CF G/A-SUMMER INSVC INSTITUTE	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
084116	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 54900 TOTAL	0.00
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
082772	CF CATEGORY NAME NOT ON TITLE FILE	0.00
084116	CF CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55600 TOTAL	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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 050686	LIBRARY RESOURCES 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
960000	CATEGORY NAME NOT ON TITLE FILE	0.00
990015	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 31100 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
050686	G/A-INSTRUCTIONAL MATERIAL	0.00
	** GL 55100 TOTAL	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	DUE FROM LEA-CASH ADVANCE STATE FUNDS	
100308	TIME AND ATTENDANCE SYSTEM	0.00
101722	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 16520 TOTAL	0.00
27600	FURNITURE AND EQUIPMENT	
101722	CATEGORY NAME NOT ON TITLE FILE	0.00
990015	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 27600 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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
27600 102725	FURNITURE AND EQUIPMENT CATEGORY NAME NOT ON TITLE FILE	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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	17,124,063.21
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	46,158.31
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,993.74-
35700 000500	DUE TO COMPONENT UNIT/PRIMARY	6,437,495.73-
082030	06 SUS CONSTRUCTION PROJECTS	41,816,242.44
082030	08 SUS CONSTRUCTION PROJECTS	2,665,907.36
180205	TR OTHER FUNDS W/I AGY	4,550,000.00
220030	REFUND NONSTATE REVENUES	458,772.08
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	60,381,433.89-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	159,779.96
	** GL 35700 TOTAL	17,168,227.78-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
74 2 026256 FROM GENERAL REVENUE 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	0.00
082003 06	SUS FCO PROJECTS	0.00
220030	REFUND NONSTATE REVENUES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35700 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
74 2 026646 ANCILLARY FAC CONST 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	870,409.27
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	2,015.13
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	87.04-
35700 000500 002200 082003 310403	DUE TO COMPONENT UNIT/PRIMARY 07 SUS FCO PROJECTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE ** GL 35700 TOTAL	956,919.91- 25,839,257.55- 25,901,853.18 21,986.92 872,337.36-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	3,932,359.61
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	12,146.58
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	524.65-
35700 000500	DUE TO COMPONENT UNIT/PRIMARY	1,146,656.33-
002200		20,270,403.13-
082003 08	SUS FCO PROJECTS	17,440,069.35
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	33,008.57
	** GL 35700 TOTAL	3,943,981.54-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	576,103.12
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	1,333.77
35300 310403	DUE TO OTHER DEPARTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	57.61-
35700 000500 002200 082003 310403	DUE TO COMPONENT UNIT/PRIMARY 08 SUS FCO PROJECTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE ** GL 35700 TOTAL	590,019.53- 12,938,539.00- 12,938,539.00 12,640.25 577,379.28-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
74 2 287001 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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
74 2 297001 DR. PHILIP BENJAMIN ACADEMIC IMPROVEMENT TF DOE

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
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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
990000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 31100 TOTAL	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
180000	TRANSFERS	0.00
	** GL 35200 TOTAL	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	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
180000	TRANSFERS	0.00
	** GL 35600 TOTAL	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
051113	G/A-SCHOOL LUNCH PROGRAM	0.00
	** GL 55100 TOTAL	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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480000 DEPARTMENT OF EDUCATION
74 2 405001 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
14161 000000	INVEST AT COST, PURCHASE BALANCE BROUGHT FORWARD	0.00
14180 000000	INVESTMENT CONTRA ACCOUNT BALANCE BROUGHT FORWARD	0.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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
089219 87	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	
080595 87	SUS CAPITAL IMPVE FEE PROJ	0.00
080595 88	SUS CAPITAL IMPVE FEE PROJ	0.00
080595 93	SUS CAPITAL IMPVE FEE PROJ	0.00
080595 94	SUS CAPITAL IMPVE FEE PROJ	0.00
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

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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 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
089007 97	SUS PROJECTS	0.00
089007 99	SUS PROJECTS	0.00
089046 94	CATEGORY NAME NOT ON TITLE FILE	0.00
089215 87	CATEGORY NAME NOT ON TITLE FILE	0.00
089219 87	CATEGORY NAME NOT ON TITLE FILE	0.00
089229 87	CATEGORY NAME NOT ON TITLE FILE	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
089874 94	CATEGORY NAME NOT ON TITLE FILE	0.00
089980 93	ASB ABMT FIRE SAFETY CORR	0.00
089983 94	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
089238 87	FSDB-CAPITAL PROJECTS	0.00
089238 88	FSDB-CAPITAL PROJECTS	0.00
089238 89	FSDB-CAPITAL PROJECTS	0.00
180000	TRANSFERS	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
000300		0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
089542	PUBLIC BROADCASTING PROJS	0.00
089876 97	CATEGORY NAME NOT ON TITLE FILE	0.00
089984 95	LDL SATELLITE TRANSPONDER	0.00
	** GL 55100 TOTAL	0.00
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	234,752.93
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		282,500.00-
220020	REFUND STATE REVENUES	148,500.00
	** GL 33100 TOTAL	139,000.00-
35600 000000	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD	95,752.93-
001800		0.00
002700		0.00
220020	REFUND STATE REVENUES	0.00
	** GL 35600 TOTAL	95,752.93-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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

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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

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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

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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

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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

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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

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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
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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-
	** GL 27200 TOTAL	0.00
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	78,843.61
060000	OPERATING CAPITAL OUTLAY	74,543.61-
	** GL 27400 TOTAL	4,300.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
060000	OPERATING CAPITAL OUTLAY	3,019.28-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	29,506,252.58
040000	EXPENSES	204,650.20
050029	G/A-PROGRAMS OF EMPHASIS	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	7,972,314.53-
084123	CATEGORY NAME NOT ON TITLE FILE	132,357.32
089000	MAINT/REPAIR/RENOV/REMODEL	70,514.70
089233	CATEGORY NAME NOT ON TITLE FILE	96,920.00
089243	BLIND SVCS-CAP PROJECTS	210,260.26
089542	PUBLIC BROADCASTING PROJES	525,822.12
089868	CATEGORY NAME NOT ON TITLE FILE	80,166.44
089876	CATEGORY NAME NOT ON TITLE FILE	5,596.52
089984	LDL SATELLITE TRANSPONDER	437,673.82
100021	ACQUISITION/MOTOR VEHICLES	35,573.00
100084	CATEGORY NAME NOT ON TITLE FILE	22,406.70
100147	ASSESSMENT AND EVALUATION	41,504.10
100171	TROUT LAKE NATURE CENTER	3,934.49
100227	G/A-READING INITIATIVES	1,764.33
100301	CAPITOL TECHNICAL CENTER	559,430.32
100485	G/A-COLLEGE REACH OUT PROG	1,357.37-
100586	G/A-INSTR TECH	124,570.45-
100777	CONTRACTED SERVICES	88,480.77

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480000 DEPARTMENT OF EDUCATION
80 9 000001 BOARD OF EDUCATION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100793	G/A-CHOICES PRODUCT SALES	66,360.00-
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	3,316,161.52-
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-
102725	CATEGORY NAME NOT ON TITLE FILE	1,450.00-
102816	G/A-PUBLIC BROADCASTING	692,832.17
102823	STUDENT FIN ASST/MIS	22,560.00
102948	FETPIP/WRKFRC DVP MIS	233,584.91
103148	G/A-ERLY LRNG STAND/ACCBTY	1,246.89
103820	CATEGORY NAME NOT ON TITLE FILE	22,500.00-
104052	G/A-SCHOOL/INSTRUCT ENHANC	13,957.16
104053	G/A-EXCEPTIONAL EDUCATION	2,043.69-
104095	VEND STANDS-EQUIP & SUPP	348,732.83
109939	CENTRALIZED TECHNOLOGY	4,004.00
109996	EDUCATION DATA WAREHOUSE	115,546.68
990000	CATEGORY NAME NOT ON TITLE FILE	7,512.50-
990015	CATEGORY NAME NOT ON TITLE FILE	4,871.92
	** GL 27600 TOTAL	21,697,682.11
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	7,443.21-
040000	EXPENSES	167,937.28-
050029	G/A-PROGRAMS OF EMPHASIS	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	11,041,256.16-
084123	CATEGORY NAME NOT ON TITLE FILE	158,507.40-
089233	CATEGORY NAME NOT ON TITLE FILE	121,150.00-
089243	BLIND SVCS-CAP PROJECTS	242,370.84-
089542	PUBLIC BROADCASTING PROJS	192,553.12-
089868	CATEGORY NAME NOT ON TITLE FILE	82,795.11-
089876	CATEGORY NAME NOT ON TITLE FILE	5,596.52-
089984	LDL SATELLITE TRANSPONDER	476,410.26-
100021	ACQUISITION/MOTOR VEHICLES	35,573.00-
100084	CATEGORY NAME NOT ON TITLE FILE	22,406.70-
100147	ASSESSMENT AND EVALUATION	110,881.82-
100171	TROUT LAKE NATURE CENTER	3,934.49-

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80 9 000001 BOARD OF EDUCATION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100227	G/A-READING INITIATIVES	1,764.33-
100301	CAPITOL TECHNICAL CENTER	1,523,291.83-
100485	G/A-COLLEGE REACH OUT PROG	10,303.14-
100586	G/A-INSTR TECH	49,248.18-
100777	CONTRACTED SERVICES	197,594.05-
100793	G/A-CHOICES PRODUCT SALES	48,896.30-
101037	CATEGORY NAME NOT ON TITLE FILE	1,197.00-
101229	G/A-SKILL ASSESSMENT/TRNG	190.89-
101273	CATEGORY NAME NOT ON TITLE FILE	183,773.00-
101344	G/A-FL INFO RESOURCE NETWK	661,336.34-
102236	CATEGORY NAME NOT ON TITLE FILE	5,312.89-
102816	G/A-PUBLIC BROADCASTING	470,049.44-
102823	STUDENT FIN ASST/MIS	22,560.00-
102948	FETPIP/WRKFRC DVP MIS	272,530.88-
103148	G/A-ERLY LRNG STAND/ACCBTY	1,073.72-
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	10,295.79-
104053	G/A-EXCEPTIONAL EDUCATION	1,234.16-
104095	VEND STANDS-EQUIP & SUPP	339,992.62-
104102	G/A-WEATH ASSIST-ARRA 2009	1,790.10-
109939	CENTRALIZED TECHNOLOGY	3,119.84-
109996	EDUCATION DATA WAREHOUSE	86,991.89-
990000	CATEGORY NAME NOT ON TITLE FILE	4,741.50-
990015	CATEGORY NAME NOT ON TITLE FILE	4,871.92-
	** GL 27700 TOTAL	16,607,806.91-
27800	CONSTRUCTION WORK IN PROGRESS	
089243	BLIND SVCS-CAP PROJECTS	0.00
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	882.00
28800	OTHER FIXED ASSETS	
000000	BALANCE BROUGHT FORWARD	4,955,060.35-
040000	EXPENSES	7,883.67-
050025	G/A-INNOVATIVE PRACTICES	2,430.00-
050029	G/A-PROGRAMS OF EMPHASIS	51,805.56-
060000	OPERATING CAPITAL OUTLAY	5,244,158.87
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-

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480000 DEPARTMENT OF EDUCATION
80 9 000001 BOARD OF EDUCATION

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
102948	FETPIP/WRKFRC DVP MIS	5,723.00-
103820	CATEGORY NAME NOT ON TITLE FILE	1,350.00-
	** GL 28800 TOTAL	52,439.13
28900	ACC DEPR OTHER FIXED ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	48,389.13-
100301	CAPITOL TECHNICAL CENTER	4,050.00-
	** GL 28900 TOTAL	52,439.13-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	5,092,037.92-
	*** FUND TOTAL	0.00

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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	2,420,141.85-
089243	BLIND SVCS-CAP PROJECTS	577,521.20-
089542	PUBLIC BROADCASTING PROJS	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	7,609,038.83-
990000	CATEGORY NAME NOT ON TITLE FILE	36,772.10-
	** GL 27600 TOTAL	121,261.30
27700	ACC DEPR - FURNITURE & EQUIPMENT	
040000	EXPENSES	2,315.64-
060000	OPERATING CAPITAL OUTLAY	58,204.83-
089243	BLIND SVCS-CAP PROJECTS	6,467.56-
104095	VEND STANDS-EQUIP & SUPP	10,080.29-
	** GL 27700 TOTAL	77,068.32-
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	126.41
060000	OPERATING CAPITAL OUTLAY	126.41-
	** GL 28200 TOTAL	0.00
28800	OTHER FIXED 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

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480000 DEPARTMENT OF EDUCATION
80 9 000002 EDUCATIONAL FACILITIES

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

54900 FUND BALANCE UNRESERVED
000000 BALANCE BROUGHT FORWARD

44,192.98-

*** FUND TOTAL

0.00

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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	2,641,972.12-
100171	TROUT LAKE NATURE CENTER	43,510.27-
100301	CAPITOL TECHNICAL CENTER	119,898.76-
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	51,348.83
27700	ACC DEPR - FURNITURE & EQUIPMENT	
051350	CATEGORY NAME NOT ON TITLE FILE	4,420.00-
060000	OPERATING CAPITAL OUTLAY	23,907.94-
100171	TROUT LAKE NATURE CENTER	3,600.00-
100301	CAPITOL TECHNICAL CENTER	4,090.24-
101344	G/A-FL INFO RESOURCE NETWK	7,028.23-
101913	G/A-LIBRARY AUTOMATION	4,459.00-
	** GL 27700 TOTAL	47,505.41-
28800	OTHER FIXED ASSETS	
000000	BALANCE BROUGHT FORWARD	1,341,231.83-
060000	OPERATING CAPITAL OUTLAY	1,341,231.83
	** GL 28800 TOTAL	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	3,843.42-
	*** FUND TOTAL	0.00

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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	3,990,110.53-
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	297,824.62
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	184,274.39-
101344	G/A-FL INFO RESOURCE NETWK	35,221.48-
102823	STUDENT FIN ASST/MIS	3,813.63-
	** GL 27700 TOTAL	223,309.50-
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	1,019.37
060000	OPERATING CAPITAL OUTLAY	1,019.37-
	** GL 28200 TOTAL	0.00
28800	OTHER FIXED 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 FIXED ASSETS	
060000	OPERATING CAPITAL OUTLAY	3,868.00-

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

54900 FUND BALANCE UNRESERVED
000000 BALANCE BROUGHT FORWARD

106,794.12-

*** FUND TOTAL

0.00

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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 FIXED ASSETS	
000000	BALANCE BROUGHT FORWARD	153,419.80-
060000	OPERATING CAPITAL OUTLAY	153,419.80
	** GL 28800 TOTAL	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	618.01-
	*** FUND TOTAL	0.00

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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	5,100,155.25-
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	214,029.14
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	185,340.05-
100171	TROUT LAKE NATURE CENTER	1,273.00-
100301	CAPITOL TECHNICAL CENTER	14,935.51-
	** GL 27700 TOTAL	201,548.56-
28800	OTHER FIXED 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 FIXED ASSETS	
060000	OPERATING CAPITAL OUTLAY	8,988.16-
100301	CAPITOL TECHNICAL CENTER	13,773.10-
	** GL 28900 TOTAL	22,761.26-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	28,197.68-
	*** FUND TOTAL	0.00

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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 FIXED ASSETS	
000000	BALANCE BROUGHT FORWARD	3,310.79
060000	OPERATING CAPITAL OUTLAY	3,310.79-
	** GL 28800 TOTAL	0.00
	*** FUND TOTAL	0.00

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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 FIXED ASSETS	
000000	BALANCE BROUGHT FORWARD	36,190.59
060000	OPERATING CAPITAL OUTLAY	36,190.59-
	** GL 28800 TOTAL	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	502.15-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
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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	158,738.43
080000	FIXED CAPITAL OUTLAY	419,445.16
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	197,295.32
	** GL 27200 TOTAL	7,187,656.53
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	718,871.08-
060000	OPERATING CAPITAL OUTLAY	42,374.61-
080000	FIXED CAPITAL OUTLAY	165,691.55-
088498	CATEGORY NAME NOT ON TITLE FILE	147,705.05-
089000	MAINT/REPAIR/RENOV/REMODEL	1,053,833.38-
089243	BLIND SVCS-CAP PROJECTS	212,711.44-
104095	VEND STANDS-EQUIP & SUPP	88,498.26-
	** GL 27300 TOTAL	2,429,685.37-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	137,598.69
040000	EXPENSES	241,794.28
060000	OPERATING CAPITAL OUTLAY	3,156,767.84
089243	BLIND SVCS-CAP PROJECTS	555,143.63
100021	ACQUISITION/MOTOR VEHICLES	655,879.37
100084	CATEGORY NAME NOT ON TITLE FILE	25,891.00
100486	G/A-CLIENT SERVICES	3,360.00
100487	G/A-VOCATIONAL REHAB	312,335.00
102823	STUDENT FIN ASST/MIS	15,199.00
104095	VEND STANDS-EQUIP & SUPP	7,843,590.97
990000	CATEGORY NAME NOT ON TITLE FILE	5,337.00
	** GL 27600 TOTAL	12,952,896.78
27620	EDUCATIONAL EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	0.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	13,723.54-
040000	EXPENSES	197,999.18-
060000	OPERATING CAPITAL OUTLAY	2,438,544.50-
089243	BLIND SVCS-CAP PROJECTS	406,834.77-
100021	ACQUISITION/MOTOR VEHICLES	401,253.46-
100084	CATEGORY NAME NOT ON TITLE FILE	25,891.00-
100486	G/A-CLIENT SERVICES	1,120.00-

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100487	G/A-VOCATIONAL REHAB	277,445.19-
102823	STUDENT FIN ASST/MIS	15,199.00-
104095	VEND STANDS-EQUIP & SUPP	6,192,595.20-
990000	CATEGORY NAME NOT ON TITLE FILE	5,337.00-
	** GL 27700 TOTAL	9,975,942.84-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	0.00
089243	BLIND SVCS-CAP PROJECTS	7,703,357.56
	** GL 27800 TOTAL	7,703,357.56
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	0.00
28800	OTHER FIXED ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 28800 TOTAL	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	15,438,282.66-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
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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 FIXED ASSETS	
000000	BALANCE BROUGHT FORWARD	1,192.00
060000	OPERATING CAPITAL OUTLAY	1,192.00-
	** GL 28800 TOTAL	0.00
	*** FUND TOTAL	0.00

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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	4,720,420.57
040000	EXPENSES	55,187.93-
060000	OPERATING CAPITAL OUTLAY	201,720.96
100021	ACQUISITION/MOTOR VEHICLES	11,358.50-
100777	CONTRACTED SERVICES	296,629.99-
102823	STUDENT FIN ASST/MIS	22,253.00
105255	G/A-HURRICANE ANDREW-ADMIN	23,590.00-
	** GL 27600 TOTAL	4,557,628.11
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	5,969.28-
040000	EXPENSES	79,715.46-
060000	OPERATING CAPITAL OUTLAY	3,149,512.47-
100777	CONTRACTED SERVICES	29,429.99-
102823	STUDENT FIN ASST/MIS	22,253.00-
105255	G/A-HURRICANE ANDREW-ADMIN	1,685.00-
	** GL 27700 TOTAL	3,288,565.20-
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	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	1,269,062.91-
	*** FUND TOTAL	0.00

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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	4,504,460.35- 0.00
	** GL 38600 TOTAL	4,504,460.35-
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	9,880,849.93- 0.00
	** GL 48600 TOTAL	9,880,849.93-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	14,385,310.28
	*** FUND TOTAL	0.00

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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

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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 FIXED 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

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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

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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

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

55900 OTHER FUND BALANCE RESERVED
000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

16500 DUE FROM OTHER GOVERNMENTAL UNITS
000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

55900 OTHER FUND BALANCE RESERVED
000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

15100 ACCOUNTS RECEIVABLE
000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

55900 OTHER FUND BALANCE RESERVED
000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

31100 ACCOUNTS PAYABLE
000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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

G-L	G-L ACCOUNT NAME
CAT	

BEGINNING BALANCE

31100	ACCOUNTS PAYABLE
000000	BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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480000 DEPARTMENT OF EDUCATION
95 8 442001 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

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

48600 COMPENSATED ABSENCES LIABILITY
000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

38500 INSTALLMENT PURCHASE CONTRACTS
000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

31100 ACCOUNTS PAYABLE
000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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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

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BEGINNING TRIAL BALANCE BY FUND
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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 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	5,359,477.19
15100 104166	ACCOUNTS RECEIVABLE FL SCH/DEAF & BLIND	0.00
16300 104166	DUE FROM OTHER DEPARTMENTS FL SCH/DEAF & BLIND	36,119.99
17100 000000 104166	SUPPLY INVENTORY BALANCE BROUGHT FORWARD FL SCH/DEAF & BLIND	0.00 225,489.74
	** GL 17100 TOTAL	225,489.74
17101 000000 104166	FOOD PRODUCTS INVENTORY BALANCE BROUGHT FORWARD FL SCH/DEAF & BLIND	0.00 41,619.17
	** GL 17101 TOTAL	41,619.17
19100 000000	PREPAID ITEMS BALANCE BROUGHT FORWARD	0.00
31100 010000 030000 070000 104166 104166 130300	ACCOUNTS PAYABLE SALARIES AND BENEFITS OTHER PERSONAL SERVICES FOOD PRODUCTS FL SCH/DEAF & BLIND CF FL SCH/DEAF & BLIND SCH/DEAF/BLIND CARRYFORWRD	0.00 0.00 0.00 1,420,478.00- 0.00 0.00
	** GL 31100 TOTAL	1,420,478.00-
35300 104166	DUE TO OTHER DEPARTMENTS FL SCH/DEAF & BLIND	8,379.91-
38600 104166	CURRENT COMPENSATED ABSENCES LIABILITY FL SCH/DEAF & BLIND	131,744.03-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	3,642,271.33-
55100 000000 104166	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD FL SCH/DEAF & BLIND	0.00 192,723.91-
	** GL 55100 TOTAL	192,723.91-

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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
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00
104166	FL SCH/DEAF & BLIND	267,108.91-
	** GL 55200 TOTAL	267,108.91-
55300	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
104166	FL SCH/DEAF & BLIND	192,723.91
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
104166	FL SCH/DEAF & BLIND	192,723.91-
	*** FUND TOTAL	0.00

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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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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

G-L G-L ACCOUNT NAME
CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY
000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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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- 44,177.00
	** GL 16300 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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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	266,018.85
31100 104166	ACCOUNTS PAYABLE FL SCH/DEAF & BLIND	39,971.00-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	191,917.60-
55100 104166	FUND BALANCE RESERVED FOR ENCUMBRANCES FL SCH/DEAF & BLIND	34,130.25-
94100 104166	ENCUMBRANCES FL SCH/DEAF & BLIND	42,581.16
98100 104166	BUDGETARY FND BAL RESERVED/ENCUMBRANCE FL SCH/DEAF & BLIND	42,581.16-
	*** FUND TOTAL	0.00

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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	269,687.64
16300 001000	DUE FROM OTHER DEPARTMENTS	0.00
31100 104166	ACCOUNTS PAYABLE FL SCH/DEAF & BLIND	48,090.91-
38600 104166	CURRENT COMPENSATED ABSENCES LIABILITY FL SCH/DEAF & BLIND	2,226.33-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	217,316.85-
55100 104166	FUND BALANCE RESERVED FOR ENCUMBRANCES FL SCH/DEAF & BLIND	2,053.55-
	*** FUND TOTAL	0.00

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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	2,794,417.92
16300 000000	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	3,586,116.75
16301 000000	PUBLIC EDUCATION C/O-DEBT SERVICE FUND BALANCE BROUGHT FORWARD	0.00
001500		0.00
	** GL 16301 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
089238 08	FSDB-CAPITAL PROJECTS	823,523.11-
089238 09	FSDB-CAPITAL PROJECTS	326,935.59-
	** GL 31100 TOTAL	1,150,458.70-
31300	CONSTRUCTION CONTRACTS PAYABLE	
089238 04	FSDB-CAPITAL PROJECTS	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	3,682.13-
089238 08	FSDB-CAPITAL PROJECTS	0.00
089238 09	FSDB-CAPITAL PROJECTS	0.00
	** GL 35300 TOTAL	3,682.13-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	0.00
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
089238 07	FSDB-CAPITAL PROJECTS	18,989.95-
089238 08	FSDB-CAPITAL PROJECTS	3,889,424.83-
089238 09	FSDB-CAPITAL PROJECTS	1,317,979.06-
	** GL 55600 TOTAL	5,226,393.84-
94100	ENCUMBRANCES	
089238 07	FSDB-CAPITAL PROJECTS	18,989.95
089238 08	FSDB-CAPITAL PROJECTS	3,889,424.83
089238 09	FSDB-CAPITAL PROJECTS	7,590,326.00
	** GL 94100 TOTAL	11,498,740.78

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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 07	FSDB-CAPITAL PROJECTS	18,989.95-
089238 08	FSDB-CAPITAL PROJECTS	3,889,424.83-
089238 09	FSDB-CAPITAL PROJECTS	7,590,326.00-
	** GL 98100 TOTAL	11,498,740.78-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
14700 000000	OTHER INVESTMENTS BALANCE BROUGHT FORWARD	9,651,758.16
15100 104166	ACCOUNTS RECEIVABLE FL SCH/DEAF & BLIND	0.00
15300 104166	INTEREST AND DIVIDENDS RECEIVABLE FL SCH/DEAF & BLIND	41,004.94
31100 104166	ACCOUNTS PAYABLE FL SCH/DEAF & BLIND	285,396.40-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	9,407,366.70-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

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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	101,603.71
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	1,011.11-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	100,592.60-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

PAGE 12

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	PUBLIC EDUCATION C/O-DEBT SERVICE FUND BALANCE BROUGHT FORWARD	0.00
001500		0.00
	** GL 16301 TOTAL	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
31300 000000	CONSTRUCTION CONTRACTS PAYABLE BALANCE BROUGHT FORWARD	0.00
089238	FSDB-CAPITAL PROJECTS	0.00
089238 02	FSDB-CAPITAL PROJECTS	0.00
089238 03	FSDB-CAPITAL PROJECTS	0.00
089238 99	FSDB-CAPITAL PROJECTS	0.00
	** GL 31300 TOTAL	0.00
35300 089238 02	DUE TO OTHER DEPARTMENTS FSDB-CAPITAL PROJECTS	0.00
089238 03	FSDB-CAPITAL PROJECTS	0.00
	** GL 35300 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
54901 000000	FUND BAL UNRESERVED-BEGINNING FD BAL BALANCE BROUGHT FORWARD	0.00
55600 089238 03	RESERVED FOR FCO AND GRANTS/AID - FCO FSDB-CAPITAL PROJECTS	212,854.22-
98100 089238	BUDGETARY FND BAL RESERVED/ENCUMBRANCE FSDB-CAPITAL PROJECTS	49,889.70
089238 97	FSDB-CAPITAL PROJECTS	49,889.70-
	** GL 98100 TOTAL	0.00
	*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/09

489000000000

DATE RUN 08/12/09

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

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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	4,083.70
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	51,405.20
31100 104166	ACCOUNTS PAYABLE FL SCH/DEAF & BLIND	55,488.90-
	*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/09

489000000000

DATE RUN 08/12/09

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

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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, 2009

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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	49,978,492.38
001100		268,723.58
089238	FSDB-CAPITAL PROJECTS	69,693,293.24
104166	FL SCH/DEAF & BLIND	500,000.00
	** GL 27200 TOTAL	120,440,509.20
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	46,315,015.05-
001100		2,239.36-
089238	FSDB-CAPITAL PROJECTS	8,026,063.50-
	** GL 27300 TOTAL	54,343,317.91-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	12,011,888.22
089238	FSDB-CAPITAL PROJECTS	8,681,160.66
	** GL 27400 TOTAL	20,693,048.88
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	6,119,587.12-
089238	FSDB-CAPITAL PROJECTS	3,067,870.89-
	** GL 27500 TOTAL	9,187,458.01-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	4,968,718.04
001100		265,610.51
060000	OPERATING CAPITAL OUTLAY	719,659.09-
080000	FIXED CAPITAL OUTLAY	42,347.00-
089238	FSDB-CAPITAL PROJECTS	122,847.12
104166	FL SCH/DEAF & BLIND	1,599,651.30
130300	SCH/DEAF/BLIND CARRYFORWRD	547,547.64
	** GL 27600 TOTAL	6,742,368.52
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	265,174.11-
001100		50,906.81-
060000	OPERATING CAPITAL OUTLAY	267,090.70-
080000	FIXED CAPITAL OUTLAY	116,496.45-
089238	FSDB-CAPITAL PROJECTS	89,213.95-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

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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	4,621,322.95-
130300	SCH/DEAF/BLIND CARRYFORWRD	63,419.23-
	** GL 27700 TOTAL	5,473,624.20-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	7,412,042.14
089238	FSDB-CAPITAL PROJECTS	4,568,229.92-
	** GL 27800 TOTAL	2,843,812.22
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	1,888,086.52
104166	FL SCH/DEAF & BLIND	618,463.48
	** GL 28200 TOTAL	2,506,550.00
28300	ACC DEPR LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	1,166,552.57-
104166	FL SCH/DEAF & BLIND	755,060.54-
	** GL 28300 TOTAL	1,921,613.11-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	84,642,959.30-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

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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	662,955.96-
	** GL 38600 TOTAL	662,955.96-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
104166	FL SCH/DEAF & BLIND	1,717,574.14-
	** GL 48600 TOTAL	1,717,574.14-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	2,380,530.10
	*** FUND TOTAL	0.00

E

State of Florida
Department of Education



2010-11
Schedule I Series

SCHEDULE I NARRATIVE

Department of Education Fixed Capital Outlay

Program: **Education - Fixed Capital Outlay (FCO)**
Budget Entity: **48150000**
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

- **Adjustment to Fund Balance Reserved \$(148,723,837)**
This adjustment represents FCO reserved for fiscal years prior to 2009. The amount is the difference between Approved FCO Carry Forwards and FCO Appropriations that were carry forward for fiscal years before 2009.
- **Department Adjustment to Fund Balance \$24,984,541**
This adjustment represents the department's entry to increase the Reserve for Fixed Capital Outlay which is an offset to the Unreserved Fund Balance. This entry increases the fund balance.
- **Fiscal Year 2008-2009 Expenditures for Prior Fiscal Year Appropriation \$(492,974,711)**
This adjustment represents expenditures from prior fiscal year appropriations that were previously fully accounted in prior year's Schedule I. This entry effectively decreases the fund balance.
- **SWFS Adjustment to FCO Reserve for 089074-09 not in Department Fund Balance \$201,484**
Because fund balance cannot have an atypical balance at year-end, this Statewide Financial Statement (SWFS) adjustment represents an increase to the FCO reserve that could not be made prior to closing.

REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on lottery fund appropriations for fixed capital outlay projects and debt service obligations. Bond proceeds are received to fund class size reduction appropriations for projects.

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.

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

**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 transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. 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 :

LOTTERY CAPITAL OUTLAY & DEBT SERVICE TRUST FUND - 2004

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 08-09 (A01)	Amount FY 09-10 (A02)	Amount FY 10-11 (A03)	Confirmed By

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category				
State Board of Administration 8000	089074	166,176,630.07	165,994,475.00	165,978,056.00	Cynthia Hendersen 413-1456 A01-Amount shown on line F Sch. I
State Board of Administration 8000	089090	112,527,413.74	151,922,482.00	159,334,399.00	Cynthia Hendersen 413-1456 A01-Amount shown on line F Sch. I

Notes: 08-09 Confirmed.

The State Board of Administration does not submit a Legislative Budget Request.

Finance at the State Board of Administration and the numbers are projects are based on the DOE funding needs.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2004 - LOTTERY CAPITAL OUTLAY & DEBT SERVICE TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Investment - Interest	0	6,090,612	12,322,477
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	0	6,090,612	12,322,477

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	EDUCATION
Budget Entity:	LOTTERY CAPITAL OUTLAY & DEBT SERVICE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2004

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00 (A)		0.00
ADD: Other Cash (See Instructions)			-
ADD: Investments	184,498,739.76 (C)		184,498,739.76
ADD: Outstanding Accounts Receivable	552,392.71 (D)		552,392.71
ADD: Anticipated Bond Proceeds	148,723,837.02 (E)		148,723,837.02
Total Cash plus Accounts Receivable	333,774,969.49 (F)	-	333,774,969.49
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards			-
Approved "B" Certified Forwards			-
Approved "FCO" Certified Forwards	333,751,109.70 (H)		333,751,109.70
LESS: Other Accounts Payable (Nonoperating)	23,859.79 (I)		23,859.79
LESS: _____			-
Unreserved Fund Balance, 07/01/09	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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	EDUCATION
Trust Fund Title:	LOTTERY CAPITAL OUTLAY & DEBT SERVICE TRUST FUND
LAS/PBS Fund Number:	2004 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	<input type="text" value="0.00"/>	(A)
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Add/Subtract:

<input type="text"/>	(B)
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Other Adjustment(s):

<input type="text"/>	(C)
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<input type="text"/>	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/>	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="0.00"/>	(E)
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DIFFERENCE:	<input type="text" value="(0.00)"/>	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

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 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 July 17, 2007, for the period July 1, 2007, through 2010. 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.

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

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 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 July 17, 2007, for the period July 1, 2007, through 2010. 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.

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

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

- No adjustments

REVENUE ESTIMATING METHODOLOGY

The revenue provided in this fund and budget entity is transferred from the same fund in 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 July 17, 2007, for the period July 1, 2007, through 2010. 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.

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

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

- **SWFS Adjustment to Increase Receivable \$154**
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 July 17, 2007, for the period July 1, 2007, through 2010. 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.

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

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: **2021 - ADMINISTRATIVE TRUST FUND**

[illegible]

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2021

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,596.18 (A)		3,596.18
ADD: Other Cash (See Instructions)			-
ADD: Investments	3,933,916.62 (C)		3,933,916.62
ADD: Outstanding Accounts Receivable	65,222.65 (D)		65,222.65
ADD: _____			-
Total Cash plus Accounts Receivable	4,002,735.45 (F)	-	4,002,735.45
LESS Allowances for Uncollectibles	231.77 (G)		231.77
LESS Approved "A" Certified Forwards	167,899.27 (H)		167,899.27
Approved "B" Certified Forwards	2,119,172.55 (H)		2,119,172.55
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)	363.91 (I)		363.91
LESS: _____			-
Unreserved Fund Balance, 07/01/09	1,715,067.95 (K)	-	1,715,067.95 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	<u>48 EDUCATION</u>
Trust Fund Title:	<u>ADMINISTRATIVE TRUST FUND</u>
LAS/PBS Fund Number:	<u>2021</u> <u>DEPARTMENT</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	<input type="text" value="1,715,067.95"/>	(A)
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Add/Subtract:

<input type="text"/>	(B)
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Other Adjustment(s):

<input type="text"/>	(C)
----------------------	-----

<input type="text"/>	(C)
----------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="1,715,067.95"/>	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="1,715,067.95"/>	(E)
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DIFFERENCE:	<input type="text" value="0.00"/>	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Fixed Capital Outlay

Program: **Education - Fixed Capital Outlay (FCO)**
Budget Entity: **48150000**
Fund Name/Number: **Ancillary Facilities Construction Trust Fund / 2026**

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 Fund Balance Reserved \$(46,413,510)**
This adjustment represents FCO reserved for fiscal years prior to 2009. The amount is the difference between Approved FCO Carry Forwards and FCO Appropriations that were carry forward for fiscal years before 2009.

REVENUE ESTIMATING METHODOLOGY

The revenue for this fund comes from bond proceeds. The amounts for 2009-2010 and 2010-11 are based on anticipated bond issues necessary to fund university projects.

5 PERCENT TRUST FUND RESERVE CALCULATION

This fund is exempt from the reserve requirement since the revenues are from bond proceeds.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Ancillary Facilities Construction Trust Fund	\$	0

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	EDUCATION
Budget Entity:	ANCILLARY FACILITIES CONSTRUCTION TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2026

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00 (A)		0.00
ADD: Other Cash (See Instructions)			-
ADD: Investments	22,502,935.21 (C)		22,502,935.21
ADD: Outstanding Accounts Receivable	61,653.79 (D)		61,653.79
ADD: Anticipated Bond Proceeds	50,963,509.60 (E)		50,963,509.60
Total Cash plus Accounts Receivable	73,528,098.60 (F)	-	73,528,098.60
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards			-
Approved "B" Certified Forwards			-
Approved "FCO" Certified Forwards	19,348,183.85 (H)		19,348,183.85
LESS: Other Accounts Payable (Nonoperating)	54,179,914.75 (I)		54,179,914.75
LESS: _____			-
Unreserved Fund Balance, 07/01/09	(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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	ANCILLARY FACILITIES CONSTRUCTION TRUST FUND
LAS/PBS Fund Number:	2026 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Fixed Capital Outlay

Program: **Education - Fixed Capital Outlay (FCO)**
Budget Entity: **48150000**
Fund Name/Number: **Courtellis Capital Facilities Matching Trust Fund / 2070**

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

Pursuant to 1013.79(3), the fund terminated July 1, 2009. The remaining cash balance of \$3,911,753 will be used to satisfy outstanding obligations in the amount of \$3,911,753. No further activity is anticipated in the account.

5 PERCENT TRUST FUND RESERVE CALCULATION

The fund terminated on July 1, 2009.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Courtellis Capital Facilities Matching Trust Fund	\$	0

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	COURTELIS CAPITAL FACILITIES MATCHING TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2070

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,911,753.00 (A)		3,911,753.00
ADD: Other Cash (See Instructions)			-
ADD: Investments			-
ADD: Outstanding Accounts Receivable			-
ADD: _____			-
Total Cash plus Accounts Receivable	3,911,753.00 (F)	-	3,911,753.00
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards			-
Approved "B" Certified Forwards			-
Approved "FCO" Certified Forwards	3,911,753.00 (H)		3,911,753.00
LESS: Other Accounts Payable (Nonoperating)			-
LESS: _____			-
Unreserved Fund Balance, 07/01/09	(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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	COURTELIS CAPITAL FACILITIES MATCHING TRUST FUND
LAS/PBS Fund Number:	2070 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	<input type="text" value="0.00"/>	(A)
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Add/Subtract:

<input type="text"/>	(B)
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Other Adjustment(s):

<input type="text"/>	(C)
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<input type="text"/>	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/>	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="(0.00)"/>	(E)
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DIFFERENCE:	<input type="text" value="0.00"/>	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Fixed Capital Outlay

Program: **Education - Fixed Capital Outlay (FCO)**
Budget Entity: **48150000**
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

- **Reversion at 06/30/09 of Prior Year Fixed Capital Outlay Appropriation \$304,869**
This adjustment represents 2009 FCO Appropriation which reverted after July 1, 2009.
- **Reversion at 06/30/09 of Current Year Fixed Capital Outlay Appropriation - GAA 2009-10, Section 79 \$500,000**
This adjustment represents 2009 FCO Appropriation which reverted and was subsequently reappropriated after July 1, 2009.

REVENUE ESTIMATING METHODOLOGY

Revenues are based on projected fee collections and estimated system growth, plus bond proceeds.

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.

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

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 48 EDUCATION **Budget Period:** 2010 - 2011
Program: DEPARTMENT
Fund: 2071 - CAPITAL IMPROVEMENTS FEE TF

Specific Authority: Section 1009.24(7), F.S.
Purpose of Fees Collected: For the payment of debt service and to fund university student activities-related fixed capital outlay projects.

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 Examination of Regulatory Fees 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.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Receipts:			
Capital Improvement Fees & Net Student	34,198,166	35,791,886	36,149,805
Building Fees			
Total Fee Collection to Line (A) - Section III	34,198,166	35,791,886	36,149,805

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses (Child Care Centers)	1,700,872	1,685,133	1,715,231
Operating Capital Outlay			
Debt Service	25,658,009	27,915,838	27,937,444
SBA Administrative Fee	22,917	24,996	23,444
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	27,381,798	29,625,967	29,676,119

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	34,198,166	35,791,886	36,149,805
TOTAL SECTION II	(B)	27,381,798	29,625,967	29,676,119
TOTAL - Surplus/Deficit	(C)	6,816,368	6,165,919	6,473,686

EXPLANATION of LINE C:

Revenues remaining in the fund are used to fund university student activities-related fixed capital outlay projects that are approved by the Legislature.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2071 - CAPITAL IMPROVEMENTS FEE TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Capital Improvement Fees	0	6,966,701	15,342,324
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	0	6,966,701	15,342,324

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	EDUCATION
Budget Entity:	CAPITAL IMPROVEMENTS FEE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2071

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,119,856.38 (A)		1,119,856.38
ADD: Other Cash (See Instructions)			-
ADD: Investments	83,631,199.00 (C)		83,631,199.00
ADD: Outstanding Accounts Receivable	196,853.25 (D)		196,853.25
ADD: Anticipated Bond Proceeds	13,439,630.15 (E)		13,439,630.15
Total Cash plus Accounts Receivable	98,387,538.78 (F)	-	98,387,538.78
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards			-
Approved "B" Certified Forwards			-
Approved "FCO" Certified Forwards	98,379,036.00 (H)		98,379,036.00
LESS: Other Accounts Payable (Nonoperating)	8,502.78 (I)		8,502.78
LESS: _____			-
Unreserved Fund Balance, 07/01/09	(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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	EDUCATION
Trust Fund Title:	CAPITAL IMPROVEMENTS FEE TRUST FUND
LAS/PBS Fund Number:	2071 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Fixed Capital Outlay

Program: **Education - Fixed Capital Outlay (FCO)**
Budget Entity: **48150000**
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

- **FSDB - FCO Reserve Overstated (PECO Residual) \$10**
This adjustment represents the difference between PECO funds transferred to FSDB and the actual funds disbursed. The related project is complete and the remaining funds will not be used.

REVENUE ESTIMATING METHODOLOGY

The revenue for this fund is from Public Education Capital Outlay (PECO) bond proceeds.

5 PERCENT TRUST FUND RESERVE CALCULATION

This fund is exempt from the reserve requirement since the revenues are from bond proceeds.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Construction Trust Fund	\$	0

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION
 Budget Entity: DEPARTMENT
 Fund: 2137 - CONSTRUCTION TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Public Education Capital Outlay and Debt Service (PECO) Funds (Residual)	10	10	10
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	10	10	10

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 - EDUCATION
Budget Entity:	CONSTRUCTION TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2137 (FSDB)

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	212,854.22 (A)		212,854.22
ADD: Other Cash (See Instructions)			-
ADD: Investments			-
ADD: Outstanding Accounts Receivable			-
ADD: _____			-
Total Cash plus Accounts Receivable	212,854.22 (F)	-	212,854.22
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards			-
Approved "B" Certified Forwards			-
Approved "FCO" Certified Forwards	212,844.22 (H)		212,844.22
LESS: Other Accounts Payable (Nonoperating)			-
LESS: _____			-
Unreserved Fund Balance, 07/01/09	10.00 (K)	0.00	10.00 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 - EDUCATION
Trust Fund Title:	48150000 - CONSTRUCTION TRUST FUND
LAS/PBS Fund Number:	2137 (FSDB) DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

Public Education Capital Outlay and Debt (C)

Service (PECO) Funds (Residual)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Educational and General Activities

Program: Educational and General Activities
Budget Entity: 48900100
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

- No adjustments

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.

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	ED/GENERAL STUDENT & OTHER FEES TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2164

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0 (A)		0
ADD: Other Cash (See Instructions)	(B)		0
ADD: Investments	(C)		0
ADD: Outstanding Accounts Receivable	(D)		0
ADD: _____	(E)		0
Total Cash plus Accounts Receivable	0 (F)	0	0
LESS Allowances for Uncollectibles	(G)		0
LESS Approved "A" Certified Forwards	(H)		0
Approved "B" Certified Forwards	(H)		0
Approved "FCO" Certified Forwards	(H)		0
LESS: Other Accounts Payable (Nonoperating)	(I)		0
LESS: _____	(J)		0
Unreserved Fund Balance, 07/01/09	0 (K)	0	0 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	ED/GENERAL STUDENT & OTHER FEES TRUST FUND
LAS/PBS Fund Number:	2164 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education State Board of Education

Program: **K-20 Executive Budget**
Budget Entity: **48800000**
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 \$(49,982)**
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.
- **SWFS Adjustment to Increase Compensated Absences Liability \$108,699**
This amount represents an adjustment to a long-term liability - compensated absences. Therefore, this amount will increase fund balance.
- **SWFS Adjustment to Prior Year Refunds Offset to Operating Expenditures \$1,297**
This Statewide Financial Statement (SWFS) adjustment represents prior year refunds that were offset against current fiscal year expenditures. This adjustment will increase fund balance.
- **SWFS Adjustment to Increase Receivable \$164,697**
This adjustment represents a prior year receivable. The adjustment decreases expenditures and, therefore, needs to be added to effectively increase the 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. Based on the current economic climate and reductions in hiring, the number of applicants in the current year is expected to be the same as in the previous year. In anticipation of a slight recovery in school district recruitment and hiring in 2010-11, a modest increase is expected for the 2010-11 year. 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 2009-10:	\$ 7,065,000
Less Service Charge to General Revenue:	-565,200
Less Non Operating Distribution to DFS for Assessment on Investments:	<u>-1,697</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 6,498,103
Multiplied by 5%	<u>5%</u>
Total 5% Reserve for Education Certification Service Trust Fund	\$ <u>324,905</u>

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 48 EDUCATION **Budget Period:** 2010 - 2011
Program: DEPARTMENT
Fund: 2176 - EDUCATION CERTIFICATION & SERVICE 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 Examination of Regulatory Fees 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.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Receipts:</u>			
<u>Fees</u>	6,896,401	6,898,267	7,105,215
<u>Fines, Forfeitures, Judgments</u>	128,825	128,583	132,440
<u>Interest</u>	37,912	38,150	39,294
<u>Refunds</u>			
Total Fee Collection to Line (A) - Section III	7,063,138	7,065,000	7,276,949

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	3,951,392	4,419,754	4,446,964
<u>Other Personal Services</u>	63,124	149,999	149,999
<u>Expenses</u>	526,918	579,835	579,835
<u>Operating Capital Outlay</u>	-	45,440	63,070
<u>Contracted Services</u>	953,181	1,583,535	1,680,905
<u>Risk Management Insurance</u>	37,911	42,287	42,287
<u>Human Resources Services</u>	26,798	27,050	27,050
<u>Edu Tech/Infomations Services</u>	701,396	931,586	932,721
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	6,260,720	7,779,486	7,922,831

Basis Used:

Information in Section II taken from Exhibit B

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I (A)	7,063,138	7,065,000	7,276,949
TOTAL SECTION II (B)	6,260,720	7,779,486	7,922,831
TOTAL - Surplus/Deficit (C)	802,418	(714,486)	(645,882)

EXPLANATION of LINE C:

Residual cash, 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?

Teacher Certification Management Information System (MIS) was brought in house in fiscal year 2007-08 and provided a significant cost savings.

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

None.

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?

No.

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	
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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 - 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

[illegible]

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**Budget Period: 2010 - 2011****Department: 48 EDUCATION****Budget Entity: DEPARTMENT****Fund: 2176 - EDUCATION CERTIFICATION & SERVICE TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Educational Certification & Services Fees	1,171,180	363,390	55,338
Educational Certification Commission Fees	192,607	59,762	9,099
Educator's Recovery Network	364,732	113,168	17,243
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	1,728,519	536,320	81,680

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	EDUCATION CERTIFICATION & SERVICE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2176

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	179,550.31 (A)		179,550.31
ADD: Other Cash (See Instructions)			-
ADD: Investments	1,669,621.46 (C)		1,669,621.46
ADD: Outstanding Accounts Receivable	168,890.76 (D)		168,890.76
ADD: _____			-
Total Cash plus Accounts Receivable	2,018,062.53 (F)	-	2,018,062.53
LESS Allowances for Uncollectibles	147.53 (G)		147.53
LESS Approved "A" Certified Forwards	45,598.40 (H)		45,598.40
Approved "B" Certified Forwards	52,215.94 (H)		52,215.94
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)	191,581.66 (I)		191,581.66
LESS: _____			-
Unreserved Fund Balance, 07/01/09	1,728,519.00 (K)	-	1,728,519.00 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	1,220,145.41	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

Reserve for Encumbrances	(52,215.94)	(C)
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Compensated Absences Liability - Long Term	395,991.28	(C)
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Payable not Certified	164,598.25	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	1,728,519.00	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	1,728,519.00	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Fixed Capital Outlay

Program: **Education - Fixed Capital Outlay (FCO)**
Budget Entity: **48150000**
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

- **Fiscal Year 2008-2009 Expenditures for Prior Fiscal Year Appropriation \$(6,989,349)**
This adjustment represents expenditures from prior fiscal year appropriations that were previously fully accounted in prior year's Schedule I. This entry effectively decreases the fund balance.
- **Department Adjustment to Fund Balance \$(6,386,834)**
This adjustment represents the department's entry to decrease the Reserved for Fixed Capital Outlay which is an offset to the Unreserved Fund Balance. This entry decreases the fund balance.
- **SWFS Adjustment for Year Ending 06/30/08 Unreserved Fund Balance \$13,376,217**
This Statewide Financial Statement (SWFS) was required to adjust unreserved fund balance. This entry effectively increases fund balance.
- **SWFS Adjustment for FCO Reserve for 089185-09 not in Department Fund Balance \$575,898**
Because fund balance cannot have an atypical balance at year-end, this Statewide Financial Statement (SWFS) adjustment represents an increase to the FCO reserve that could not be made prior to closing.

REVENUE ESTIMATING METHODOLOGY

Revenues represent the funds transferred from the Department of Lottery to fund the legislative appropriations for debt service obligations and fixed capital outlay projects associated with the Classrooms First and Classrooms for Kids programs. Section II -Non Operating Expenditures - Beginning with 2008-09, the transfer from the Educational Enhancement Trust Fund (2178) to the Lottery Capital Outlay and Debt Service Trust Fund (2004) for fixed capital outlay purposes pursuant to Section 1013.71, Florida Statutes, will be accomplished through the nonoperating transfer process instead of through the budget amendment process. The Fiscal Year 2009-2010 and 2010-2011 amounts are being requested in the Lottery Capital Outlay and Debt Service Trust Fund for the continuation of funding for these purposes.

5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since it consists of lottery proceeds transferred from another state agency.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Educational Enhancement Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Office of Student Financial Assistance

Program: **Student Financial Aid Program – State**
Budget Entity: **48200200**
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

- No adjustments

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. Revenue for this budget entity is based on projected expenditures. Projected revenue are at least equivalent to Bright Futures expenditures in accordance with 1009.53(4),FS.

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 passes the revenue through to school districts, community colleges and universities.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Educational Enhancement Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Division of Public Schools

Program: **State Grants/K-12 FEFP**
Budget Entity: **48250300**
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

- No adjustments

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 the Bright Futures Program is funded, the remaining revenue is allocated to Public Schools, Community Colleges and Universities budget entities 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 passes the revenue through to school districts, community colleges and universities.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Educational Enhancement Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Division of Public Schools

Program: **State Grants/K-12 Non-FEFP**
Budget Entity: **48250400**
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

- No adjustments

REVENUE ESTIMATING METHODOLOGY

There are no Educational Enhancement Trust Fund revenues projected for this budget entity for 2009-2010 or 2010-2011.

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 passes the revenue through to school districts, community colleges and universities.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Educational Enhancement Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Division of Workforce Development

Program: **Workforce Education Grant Program**
Budget Entity: **48250800**
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

- No adjustments

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 the Bright Futures Program is funded, the remaining revenue is allocated to Public Schools, Community Colleges and Universities budget entities 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 passes the revenue through to school districts, community colleges and universities.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Educational Enhancement Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Division of Community Colleges

Program: **Community College Program**
Budget Entity: **48400600**
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

- No adjustments

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 the Bright Futures Program is funded, the remaining revenue is allocated to Public Schools, Community Colleges and Universities budget entities 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 passes the revenue through to school districts, community colleges and universities.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Educational Enhancement Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Educational and General Activities

Program: Educational and General Activities
Budget Entity: 48900100
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

- No adjustments

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 the Bright Futures Program is funded, the remaining revenue is allocated to Public Schools, Community Colleges and Universities budget entities 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 passes the revenue through to school districts, community colleges and universities.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Educational Enhancement Trust Fund	\$	0

**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 transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. 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 : Educational Enhancement Trust Fund 2178

[illegible]

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2178 - EDUCATIONAL ENHANCEMENT TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Transfers from Department of Business and Professional Regulation / Slot Machine	122,312,339	33,444,456	18,644,456
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	122,312,339	33,444,456	18,644,456

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011			
Department Title:	48 EDUCATION		
Trust Fund Title:	EDUCATIONAL ENHANCEMENT TRUST FUND		
Budget Entity:	DEPARTMENT		
LAS/PBS Fund Number:	2178		
	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	215,901.68 (A)		215,901.68
ADD: Other Cash (See Instructions)		(B)	0.00
ADD: Investments	45,699,205.85 (C)		45,699,205.85
ADD: Outstanding Accounts Receivable	80,882,935.68 (D)		80,882,935.68
ADD: Anticipated Transfer from Lottery	6,386,834.06 (E)		6,386,834.06
Total Cash plus Accounts Receivable	133,184,877.27 (F)	0.00	133,184,877.27
LESS Allowances for Uncollectibles		(G)	0.00
LESS Approved "A" Certified Forwards	4,477,460.00 (H)		4,477,460.00
Approved "B" Certified Forwards		(H)	0.00
Approved "FCO" Certified Forwards	6,386,834.06 (H)		6,386,834.06
LESS: Other Accounts Payable (Nonoperating)	8,243.92 (I)		8,243.92
LESS:		(J)	0.00
Unreserved Fund Balance, 07/01/09	122,312,339.29 (K)	0.00	122,312,339.29 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number:	2178 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	122,312,339.29	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

		(C)
--	--	-----

		(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	122,312,339.29	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	122,312,339.29	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education State Board of Education

Program: **K-20 Executive Budget**
Budget Entity: **48800000**
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

- **SWFS Adjustment to Increase Payables \$284**
This adjustment represents the change in the payables necessary to record for statewide financial statements.

REVENUE ESTIMATING METHODOLOGY

In the past years, revenues were generated from the sale of products, interest earned and royalty checks received. However, as of June 1, 2009, the Department is no longer offering products for purchase. Therefore, anticipated revenues this year will be from interest earned and royalty checks that may be received from 20 different entities and typically are nominal amounts.

5 PERCENT TRUST FUND RESERVE CALCULATION

Total Revenues for Fiscal Year 2009-10:	\$	32,323
Less: Non Operating Distribution for Assessment on Investments:		-1,367
Total Revenue Subject to 5% Reserve Calculation	\$	30,956
Multiplied by 5%		5%
Total 5% Reserve for Educational Media and Technology Trust Fund	\$	1,548

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION
 Budget Entity: DEPARTMENT
 Fund: 2183-EDUCATIONAL MEDIA & TECH TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>1000 GENERAL EARNINGS</u>	40,710	0	0
<u>2001 FL EDUCATION DIRECTORY</u>	28,450	0	0
<u>2002 STATE BOARD REGULATIONS</u>	8,627	0	0
<u>2007 PSRC-DISSEMINATION-DPS</u>	160,229	0	0
<u>2008 EXCEPTIONAL STUDENT ED</u>	831,687	0	0
<u>2009 FOOD & NUTRITION</u>	150,126	0	0
<u>2010 ASSESSMENT & EVALUATION</u>	10,150	0	0
<u>2011 6A-2 FACILITIES RULES</u>	17,195	0	0
<u>4500 DUBBING/INSTRUCTIONAL TECH</u>	28,170	0	0
<u>0101 NATIONAL GEOGRAPHIC SOCIETY</u>	750	0	0
<u>0102 JOSTENS'S ROYALTIES</u>	53,216	0	0
<u>0117 MARION/ EXCEPTIONAL ED</u>	5,221	0	0
<u>0119 CHAUTAUQUA INSTR TECH</u>	195	0	0
<u>0120 ST. OF LOUISIANA/EXCEPT. ED</u>	8,950	0	0
<u>10000/15000 PAEC & CHOICES</u>	154,913	0	0
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	1,498,589	0	0

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	EDUCATIONAL MEDIA & TECHNOLOGY TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2183

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	135,880.73 (A)		135,880.73
ADD: Other Cash (See Instructions)			-
ADD: Investments	1,360,791.34 (C)		1,360,791.34
ADD: Outstanding Accounts Receivable	3,150.45 (D)		3,150.45
ADD: _____			-
Total Cash plus Accounts Receivable	1,499,822.52 (F)	0	1,499,822.52
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards	335.13 (H)		335.13
Approved "B" Certified Forwards	761.84 (H)		761.84
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)	136.07 (I)		136.07
LESS: _____			-
Unreserved Fund Balance, 07/01/09	1,498,589.48 (K)	0	1,498,589.48 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	EDUCATIONAL MEDIA & TECHNOLOGY TRUST FUND
LAS/PBS Fund Number:	2183 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	1,499,067.38	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

Reserve for Encumbrances	(761.84)	(C)
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Payable - Sales & Use Tax	283.94	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	1,498,589.48	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	1,498,589.48	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education State Board of Education

Program: **K-20 Executive Budget**
Budget Entity: **48800000**
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

- No adjustments

REVENUE ESTIMATING METHODOLOGY

Revenue is collected from motor vehicle license fees for expenses of the State Board. These funds are for administering the distribution of funds to school districts and community colleges for use in payment of debt service on bonds pursuant to the State Constitution, Article XII, Section 9(d)(8)e.

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.

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

- No adjustments

REVENUE ESTIMATING METHODOLOGY

Revenue is derived from the administrative charge of the Department of Education allocation of Motor Vehicle License Revenue pursuant to the State Constitution, Article XII, Section 9(d)(8)e, and PECO funds pursuant to the State Constitution, Article XII, Section 9(a)(2). The amount of revenue provided will not exceed the appropriation.

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.

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	DIV OF UNIV FACILITY CONSTRUCTION ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2222

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	9,247.61 (A)		9,247.61
ADD: Other Cash (See Instructions)			-
ADD: Investments			-
ADD: Outstanding Accounts Receivable	7,801.13 (D)		7,801.13
ADD: Anticipated Transfer from 48150000/2555	20,569.31 (E)		20,569.31
Total Cash plus Accounts Receivable	37,618.05 (F)	0	37,618.05
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards	17,048.74 (H)		17,048.74
Approved "B" Certified Forwards	20,569.31 (H)		20,569.31
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)			-
LESS: _____			-
Unreserved Fund Balance, 07/01/09	0.00 (K)	0	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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	DIV OF UNIV FACILITY CONSTRUCTION ADMINISTRATIVE TF
LAS/PBS Fund Number:	2222 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	0.00	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

Reserve for Encumbrances	(20,569.31)	(C)
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Anticipated Transfer from 48150000/2555	20,569.31	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	0.00	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	0.00	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Office of Student Financial Assistance

Program: **Student Financial Aid Program – State**
Budget Entity: **48200200**
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

- **SWFS Adjustment to Decrease Loans Receivable \$(115,786)**
This Statewide Financial Statement (SWFS) was necessary to record the change in loans receivable. This entry effectively decreases fund balance.
- **Funding held in reserve for inactive federal programs - Paul Douglas \$(702,321)**
This adjustment was necessary to record the required reserve for the inactive federal financial aid program Paul Douglas. These funds may be recalled by the federal Department of Education. This entry effectively reduces the fund balance.
- **Reserve for Jose Marti Scholarship Program - 6A-20.023(11) \$(183,568)**
This adjustment is necessary to record the required reserve for Jose Marti per State Board Rule 6A-20.023(11). This entry effectively reduces the fund balance.

REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on estimated receipts for repayment of scholarship loan programs, private donations and interest earnings.

5 PERCENT TRUST FUND RESERVE CALCULATION

The federal funds 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 received

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for State Student Financial Assistance Trust Fund	\$	0

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2240-STATE STUDENT FIN ASSISTANCE TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Ethics in Business	4,205,185	0	0
Teacher Scholarship Loan Payments	0	114,636	71,798
Interest	0	110,909	110,909
Jose Marti	183,568	0	0
Inactive Federal Grant/Paul Douglas	702,321	0	0
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	5,091,074	225,545	182,707

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	STATE STUDENT FINANCIAL ASSISTANCE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2240

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	792,339.58 (A)		792,339.58
ADD: Other Cash (See Instructions)			-
ADD: Investments	5,110,896.04 (C)		5,110,896.04
ADD: Outstanding Accounts Receivable	2,229,526.32 (D)		2,229,526.32
ADD: _____			-
Total Cash plus Accounts Receivable	8,132,761.94 (F)	-	8,132,761.94
LESS Allowances for Uncollectibles	2,155,287.51 (G)		2,155,287.51
LESS Approved "A" Certified Forwards			-
Approved "B" Certified Forwards			-
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)	511.08 (I)		511.08
Reserve for Paul Douglas and Jose Marti			
LESS: Programs	885,889.00 (J)		885,889.00
Unreserved Fund Balance, 07/01/09	5,091,074.35 (K)	-	5,091,074.35 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	STATE STUDENT FINANCIAL ASSISTANCE TRUST FUND
LAS/PBS Fund Number:	2240 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	5,976,963.35	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

Reserve for Paul Douglas and Jose Marti Programs	(885,889.00)	(C)
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		(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	5,091,074.35	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	5,091,074.35	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

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

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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Federal Grants Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Office of Student Financial Assistance

Program: **Student Financial Aid Program – State**
Budget Entity: **48200200**
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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Federal Grants Trust Fund	\$	0

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

- No adjustments

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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Federal Grants Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Prekindergarten Education

Program: **Prekindergarten Education**
Budget Entity: **48220300**
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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Federal Grants Trust Fund	\$	0

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

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.

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

- **FSDB - Current Year Payable not Carried Forward \$39,971**
This amount represents fiscal year 2008-2009 payable balances that were not part of the carry forward. Per statute, the unexpended funds for 2008-2009 are carried forward for FSDB, and are used to pay obligations of the prior year and other expenditures.
- **Florida School for the Deaf and the Blind's Unreserved Fund Balance - July 1: \$199,805**
The amount represents FSDB's unreserved fund balance on July 1, 2008.

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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Federal Grants Trust Fund	\$	0

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

- **SWFS Adjustment to Decrease the Office of Student Financial Assistance (OSFA) Loan Receivable and Allowance \$(21,606)**
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 "A" not Part of Carry Forward \$328,716**
The amount represents the prior year approved carry forward "A" which was not part of the carry forward but was necessary to record for Statewide Financial Statements.

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.

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

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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Federal Grants Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Division of Public Schools

Program: Educational Media and Technology Services
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 "A" not Part of Carry Forward \$9,185**
The amount represents the prior year approved carry forward "A" which was not part of the carry forward but was necessary to record for Statewide Financial Statements.

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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Federal Grants Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Division of Community Colleges

Program: **Community College Program**
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

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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Federal Grants Trust Fund	\$	0

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

- **SWFS Adjustment to Reverse Prior Year Receivables \$(15,829,713)**
This adjustment represents a correction for a prior year receivable. The reversal decreased revenues and, therefore, needs to be subtracted to effectively decrease the 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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Federal Grants Trust Fund	\$	0

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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Federal Grants Trust Fund	\$	0

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

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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Federal Grants Trust Fund	\$	0

**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 transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. 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			Confirmed By
Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 08-09 (A01)	Amount FY 09-10 (A02)	Amount FY 10-11 (A03)	
DCA 2339	001510	1,209,366.34	5,590,602.00	0.00	Karen Peyton 922-1646 Sherie Carrington 922-1620
DCA 2750	001510	947,298.08	0.00	0.00	Karen Peyton 922-1646 Sherie Carrington 922-1620
AWI 2195	001510	143,330.85	209,473.00	209,473.00	Alex Szigeti 245-7384 Marvin Rumsey 245-7436
					Dawne Sutherland 245-4537
DOH 2610	001510	99,443.00	101,725.00	100,000.00	DOE's column A02 is greater than DOH's A02 as a result of the grant carry forward balance.
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category				
DOH 2261	050546	1,306,864.51	0.00	0.00	Dawne Sutherland 245-4537
DOC 2261	050050	789,622.64	1,000,000.00	1,000,000.00	Lemuel Toro 410-3602 (A01-Difference Due to Accruals)
DOC 2261	050546	1,646,361.39	3,118,047.00	3,118,047.00	Lemuel Toro 410-3602 (A01-Difference Due to Accruals)
DOC 2261	051333	418,245.85	500,000.00	500,000.00	Lemuel Toro 410-3602 (A01-Difference Due to Accruals)
DOC 2339	050546	1,448,471.71	0.00	0.00	Lemuel Toro 410-3602 (A01-Difference Due to Accruals)
AWI 2195	050546	164,198.04	173,919.00	173,919.00	Marvin Rumsey 245-7436 (A01-Difference Due to Accruals)
AWI 2195	103145	0.00	38,017,534.00	0.00	Marvin Rumsey 245-7436

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION
Budget Entity: DEPARTMENT
Fund: 2261 FEDERAL GRANTS TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - NON-STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
IDEA, Part B - Entitlement	1,215	(2,500)	0
School Food Service Program	71,229	93,229	115,229
Carl Perkins - Vocational Educ.	71	0	0
Title I, Part A - Basic	(6,525)	(5,700)	(5,700)
Title I, Part A - Corrective Action	(4)	0	0
Outreach For VI/HI - IDEA	(95)	(1,020)	(1,275)
Resource Mat Ctr - IDEA	(3,559)	(2,000)	(2,500)
Resource Mat Ctr - IDEA/Trust	(600)	(1,000)	(1,200)
Title II	(9)	0	0
Safe and Drug Free Schools	(3)	0	0
Title I, Part A - ARRA	(716)	0	0
IDEA, Part B - Entitlement - ARRA	(29)	0	0
State Fiscal Stabilization Fund - ARRA	0	(54,000)	(29,000)
Indirect Cost- Federal	205,044	252,750	168,471
Interest from Investments (FIRN)	57,466	0	0
TOTALS*	323,485	279,759	244,025

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48EDUCATION
Budget Entity:	2261 FEDERAL GRANTS TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2261

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	677,398.01	(A)		677,398.01
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	123,148.69	(C)		123,148.69
ADD: Outstanding Accounts Receivable	3,987,770.24	(D)		3,987,770.24
ADD: Anticipated Grant Revenue	60,633,802.35	(E)		60,633,802.35
Total Cash plus Accounts Receivable	65,422,119.29	(F)	0	65,422,119.29
LESS Allowances for Uncollectibles	349,677.72	(G)		349,677.72
LESS Approved "A" Certified Forwards	4,136,170.36	(H)		4,136,170.36
Approved "B" Certified Forwards	60,594,202.99	(H)		60,594,202.99
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	18,582.81	(I)		18,582.81
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	323,485.41	(K)	0	323,485.41 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION	
Trust Fund Title:	FEDERAL GRANTS TRUST FUND	
LAS/PBS Fund Number:	2261	DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	191,917.60	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

Reserve for Encumbrance	(60,560,072.74)	(C)
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Anticipated Grant Revenue	60,633,802.35	(C)
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CY Payables not Certified	39,971.00	(C)
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Payable not Certified	17,867.20	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	323,485.41	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	323,485.41	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

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 \$(2,992,377)**
This adjustment represents the amount of prior year's carry forward "B" not included in the prior year's Fund Balance Reserved for Encumbrances. Since the fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance for fiscal year 2008-2009.
- **SWFS Adjustment to Change in Compensated Absences Liability \$13,142**
This amount represents an adjustment to a long-term liability - compensated absences. Therefore, this amount will increase fund balance.
- **SWFS Adjustment to Change in Long Term Receivable for Restitution \$(193,837)**
This amount represents an adjustment required to record the long-term receivable for restitution payments. This entry effectively increased fund balance.
- **SWFS Adjustment to Increase Receivable \$6,464**
This amount represents an adjustment required to record the long-term receivable from a collection agency. This entry effectively increased fund balance.

REVENUE ESTIMATING METHODOLOGY

Revenue estimates in the Federal Rehabilitation Trust Fund are revenues that will be collected over the next year and are based on projected data for federal grant awards. These revenue estimates could include carry forward of unreserved funds.

5 PERCENT TRUST FUND RESERVE CALCULATION

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

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

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

- **SWFS Adjustment to Increase Receivables \$39,926**
This Statewide Financial Statement (SWFS) was required to record the long-term receivable from a collection agency. This entry effectively increases fund balance.

REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on 5% increase on the federal grant awards and the carry forward of previous year's unspent grant funding.

5 PERCENT TRUST FUND RESERVE CALCULATION

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

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

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2270 FEDERAL REHABILITATION TRUST FUND

[illegible]

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	EDUCATION
Budget Entity:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2270

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	304,926.01	(A)		304,926.01
ADD: Other Cash (See Instructions)	17,000.00	(B)		17,000.00
ADD: Investments	6,093,758.86	(C)		6,093,758.86
ADD: Outstanding Accounts Receivable	507,041.28	(D)		507,041.28
ADD: Anticipated Grant Revenue	3,171,067.09	(E)		3,171,067.09
Total Cash plus Accounts Receivable	10,093,793.24	(F)	-	10,093,793.24
LESS Allowances for Uncollectibles	38,130.15	(G)		38,130.15
LESS Approved "A" Certified Forwards	1,052,247.96	(H)		1,052,247.96
Approved "B" Certified Forwards	8,990,994.69	(H)		8,990,994.69
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	12,420.44	(I)		12,420.44
LESS:		(J)		-
Unreserved Fund Balance, 07/01/09	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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	FEDERAL REHABILITATION TRUST FUND
LAS/PBS Fund Number:	2270 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	0.00	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

Reserve for Encumbrance	(3,083,037.86)	(C)
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Payable not Certified	105,807.76	(C)
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Long-term Receivable	(193,836.99)	(C)
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Anticipated Grant Revenue	3,171,067.09	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	0.00	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	0.00	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Division of Public Schools

Program: **Federal Grants/K-12 Program**
Budget Entity: **48250500**
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 Carry Forward \$14,830**
This adjustment represents the amount of prior year payables that were not carry forward but used in current year appropriation. Since fund balance was not increased in the prior fiscal year by this amount, this adjustment will increase the fund balance.

REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on prior year actual reimbursement requests for the Food Service Program pursuant to federal guidelines (Section 1006.06, Florida Statutes).

5 PERCENT TRUST FUND RESERVE CALCULATION

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

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

SCHEDULE I NARRATIVE

Department of Education State Board of Education

Program: **K-20 Executive Budget**
Budget Entity: **48800000**
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

- No adjustments

REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on federal grant awards for the state National School Lunch Program and the School Breakfast Program per Section 1006.06, Florida Statutes, and the carry forward of previous year's unspent grant authorization.

5 PERCENT TRUST FUND RESERVE CALCULATION

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

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

**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 transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. 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 Trust Fund 2315

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 08-09 (A01)	Amount FY 09-10 (A02)	Amount FY 10-11 (A03)	Confirmed By
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category				
DMA 2261 (Military Affairs)	051113	196,329.71	0	0	Jill Duke 904-823-0222
DOH 2141 (Health)	051113	139,760.10	176,215	197,000	Cynthia Smith 245-4782
DOC 2261 (Corrections)	051113	2,008,297.13	2,247,728	2,472,501	Mary Ann Parks 922-4676 A02 & A03 are projections from the DOE Food & Nutrition Office. DOC did not use our estimates.
DJJ 2261 (Juvenile Justice)	051113	1,805,624.80	3,176,093	3,144,332	Charity Cotton 414-1691
DJJ 2339 (Juvenile Justice)	051113	1,978,307.67	0	0	Charity Cotton 414-1691

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2315 - FOOD AND NUTRITION SERVICES TRUST FUND

(1)	(2)	(3)	(4)
FUNDING SOURCE - STATE	ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
FUNDING SOURCE - NON-STATE			
School Lunch Program Funds	231,017	5,855	5,855
TOTALS*	231,017	5,855	5,855

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	FOOD AND NUTRITION SERVICES TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2315

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	12,500.90 (A)		12,500.90
ADD: Other Cash (See Instructions)			
ADD: Investments			
ADD: Outstanding Accounts Receivable	307,861.61 (D)		307,861.61
ADD: _____			
Total Cash plus Accounts Receivable	320,362.51 (F)	0.00	320,362.51
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	45,097.14 (H)		45,097.14
Approved "B" Certified Forwards	39,198.23 (H)		39,198.23
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	5,050.37 (I)		5,050.37
LESS: _____			
Unreserved Fund Balance, 07/01/09	231,016.77 (K)	0.00	231,016.77 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	FOOD AND NUTRITION SERVICES TRUST FUND
LAS/PBS Fund Number:	2315 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	<input type="text" value="0.00"/>	(A)
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Add/Subtract:

<input type="text"/>	(B)
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Other Adjustment(s):

Reserve for Encumbrance	<input type="text" value="231,016.77"/>	(C)
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<input type="text"/>	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="231,016.77"/>	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="231,016.77"/>	(E)
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DIFFERENCE:	<input type="text" value="0.00"/>	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

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

- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(7,333)**
This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since the 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 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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	<u>0</u>
Multiplied by 5%		<u>5%</u>
Total 5% Reserve for Grants and Donations Trust Fund	\$	<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 \$246,788**
Unreserved Fund Balance as of July 1
- **FSDB - CY Payables Not Certified \$48,091**
This amount represents fiscal year 2008-2009 payable balances that were not certified forward.
- Per statute, the unexpended funds for 2008-2009 are carried forward for this agency, and are used to pay obligations of the prior year and other expenditures.
- **FSDB - Compensated Absence Liability \$2,226**
This amount represents an adjustment to a long-term liability - compensated absences.
- Therefore, this amount will increase fund balance.
- **FSDB - Change for Compensated Absences/Timing \$(157)**
This amount represents an adjustment due to the change in compensated absences from 07-08 to 08-09 and the timing of the 08-09 entry.

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.

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

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 interest earnings, and estimated revenue for transfers from the Department of Revenue for the Anti-Tobacco Program (Section 569.11(6), Florida Statutes) and the Department of Business 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.

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.

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

Agency Name: EDUCATION

Grants and Donations Trust Fund 2339

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SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION
 Budget Entity: DEPARTMENT
 Fund: 2339- GRANTS AND DONATIONS TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>FUNDING SOURCE - NON-STATE</u>			
Tobacco Education Program	820,313	49,269	49,269
Electronic Schools Reimbursement (FSDB)	160,761	136,261	122,947
Blind Services Projects (FSDB)	(7,733)	(22,000)	(20,000)
NEFEC Staff Development Project (FSDB)	2,690	190	0
Breakfast/Lunch Supplement (FSDB)	6,496	9,496	8,996
School Matched Medicaid (FSDB)	(16,388)	(6,388)	3,612
Direct Service Medicaid (FSDB)	73,863	98,363	104,363
HCC Insurance Reimbursement Project (FSDB)	14,616	19,116	22,116
SKI-HI (FSDB)	962	0	0
Internal Funds Projects (FSDB)	(19,766)	(20,000)	(25,000)
Indirect Cost - Other Projects (FSDB)	54,186	36,337	19,387
Basic Business Enterprise Set Aside Match	34,496	0	0
TOTALS*	1,124,497	300,644	285,690

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	GRANTS AND DONATIONS TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2339

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	309,993.69 (A)		309,993.69
ADD: Other Cash (See Instructions)		(B)	-
ADD: Investments	905,474.92 (C)		905,474.92
ADD: Outstanding Accounts Receivable	2,126.06 (D)		2,126.06
ADD: _____		(E)	-
Total Cash plus Accounts Receivable	1,217,594.67 (F)	-	1,217,594.67
LESS Allowances for Uncollectibles		(G)	-
LESS Approved "A" Certified Forwards	93,005.53 (H)		93,005.53
Approved "B" Certified Forwards		(H)	-
Approved "FCO" Certified Forwards		(H)	-
LESS: Other Accounts Payable (Nonoperating)	91.83 (I)		91.83
LESS: _____		(J)	-
Unreserved Fund Balance, 07/01/09	1,124,497.31 (K)	-	1,124,497.31 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION	
Trust Fund Title:	GRANTS AND DONATIONS TRUST FUND	
LAS/PBS Fund Number:	2339	DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	1,072,126.52	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

Fund Balance Reserved for Encumbrances	2,053.55	(C)
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Compensated Absence Liability	2,226.33	(C)
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Payables Not Certified Forward	48,090.91	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	1,124,497.31	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	1,124,497.31	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education State Board of Education

Program: **K-20 Executive Budget**
Budget Entity: **48800000**
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

- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(10,131)**
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.
- **SWFS Adjustment to Prior Year Refunds Offset to Operating Expenditures \$314,234**
This Statewide Financial Statement (SWFS) adjustment represents prior year refunds that were offset against current fiscal year expenditures. This adjustment will increase fund balance.
- **SWFS Adjustment to Increase Compensated Absences Liability \$54,796**
This amount represents an adjustment to a long-term liability - compensated absences. Therefore, this amount will decrease fund balance.
- **SWFS Adjustment to Increase Installment Purchase Contracts Liability \$15,689**
This amount represents an adjustment to a long-term liability - installment purchase contracts. Therefore, this amount will increase 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 2009-10:	\$	3,391,035
Less Non Operating Distribution to DFS for Assessment on Investments:		-2,282
Total Revenue Subject to 5% Reserve Calculation	\$	3,388,753
Multiplied by 5%		5%
Total 5% Reserve for Institutional Assessment Trust Fund	\$	169,438

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 48 EDUCATION **Budget Period:** 2010 - 2011
Program: DEPARTMENT
Fund: 2380 - INSTITUTIONAL ASSESSMENT TRUST FUND
Specific Authority: Sections 1010.83 and 1005.35, Florida Statutes
Purpose of Fees Collected: To fund the operations of the Commission for Independent Education and provide financial assistance programs for students

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 Examination of Regulatory Fees 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.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Receipts:			
<u>FEES- INST ASSESSMENT</u>	46,721	43,733	50,290
<u>LICENSES-INST ASSESSMENT</u>	3,228,121	3,170,423	3,344,665
<u>FEES-STUDENT PROTECTION</u>	208,401	143,945	210,515
<u>FEES-COURSE NO NONPUBLIC</u>	11,631	12,002	10,500
<u>INTEREST</u>	41,372	20,932	42,230
Total Fee Collection to Line (A) - Section III	3,536,246	3,391,035	3,658,200

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	959,545	1,172,124	1,179,349
Other Personal Services	18,134	32,000	32,000
Expenses	336,906	891,856	891,856
Operating Capital Outlay	37,896	16,375	16,375
<u>100148 CIE</u>	1,156,427	1,188,178	1,432,083
<u>100777 Contracted Services</u>	78,696	164,134	164,134
<u>103241 Risk Management</u>	12,113	8,605	8,605
<u>107040 DMS HR Services</u>	7,766	7,839	7,839
<u>210020 Data Processing</u>	89,295	90,149	90,449
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	2,696,778	3,571,260	3,822,690

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	3,536,246	3,391,035	3,658,200
TOTAL SECTION II	(B)	2,696,778	3,571,260	3,822,690
TOTAL - Surplus/Deficit	(C)	839,468	(180,225)	(164,490)

EXPLANATION of LINE C:

Residual cash and interest earnings will generate 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:

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 CIE staff to facilitate the licensure and regulation of approximately 900 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 amount of cost-saving 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?

No. These fee estimates were calculated by deriving the number of fee-based activities that occurred before the Commission for Independent Education during previous fiscal years and the amount of revenue that was generated. Knowing the amount of revenue needed to successfully continue operations and the number of fee-generating activities, a model fee structure was developed.

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?

The fees charges are adequate for Direct Services. The CIE does not pay Indirect Cost.

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?

The fee schedule is based on the total enrollment at each licensed institution. In this manner, larger institutions (with higher enrollment) pay more fees than smaller institutions (with fewer enrollments). The CIE may assess fines against licensed institutions that are in non-compliance.

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
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Department: **Education**

Regulatory Service to or Oversight of Business or Profession Program:	Commission for Independent Education - Fund 2380
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Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): YES s. 1005.35

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
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What is the current annual amount of the subsidy? \$	N/A
--	-----

[illegible]

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2380 - INSTITUTIONAL ASSESSMENT TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Fees/Licenses	2,077,804	1,903,635	1,574,722
Interest-Investment	109,358	101,410	94,447
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	2,187,162	2,005,045	1,669,169

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	INSTITUTIONAL ASSESSMENT TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2380

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	11,832.87	(A)		11,832.87
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	2,180,221.51	(C)		2,180,221.51
ADD: Outstanding Accounts Receivable	4,716.82	(D)		4,716.82
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	2,196,771.20	(F)	-	2,196,771.20
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	6,491.56	(H)		6,491.56
Approved "B" Certified Forwards	2,914.15	(H)		2,914.15
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	203.73	(I)		203.73
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	2,187,161.76	(K)	-	2,187,161.76 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	INSTITUTIONAL ASSESSMENT TRUST FUND
LAS/PBS Fund Number:	2380 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	2,057,406.82 (A)
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Add/Subtract:

	(B)
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Other Adjustment(s):

Reserve for Encumbrances	(2,914.15) (C)
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Compensated Absences Liability - Long Term	132,669.09 (C)
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ADJUSTED BEGINNING TRIAL BALANCE:	2,187,161.76 (D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	2,187,161.76 (E)
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DIFFERENCE:	0.00 (F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Office of Student Financial Assistance

Program: **Student Financial Aid Program – State**
Budget Entity: **48200200**
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

- No adjustments

REVENUE ESTIMATING METHODOLOGY

The revenue in this budget entity is transferred from budget entity 48800000 in an amount to equal expenditures/appropriations. Revenue estimates in budget entity 48800000 are based on revenues from loan processing and issuance fees, account maintenance fees, default aversion fees, investment income and guaranty agency retention fee.

5 PERCENT TRUST FUND RESERVE CALCULATION

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

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Student Loan Operating Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Office of Student Financial Assistance

Program: **Student Financial Aid Program – Federal**
Budget Entity: **48200300**
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

- No adjustments

REVENUE ESTIMATING METHODOLOGY

The revenue in this budget entity is transferred from budget entity 488000000 in an amount to equal expenditures/appropriations. Revenue estimates in budget entity 488000000 are based on revenues from loan processing and issuance fees, account maintenance fees, default aversion fees, investment income and guaranty agency retention fee.

5 PERCENT TRUST FUND RESERVE CALCULATION

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

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Student Loan Operating Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education State Board of Education

Program: **K-20 Executive Budget**
Budget Entity: **48800000**
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

- **SWFS Adjustment to Prior Fiscal Year Payables \$(1,816,907)**
This adjustment represents the reversal of prior year payable for agency commissions. The reversal increased expenditure and, therefore, needs to be deducted to effectively decrease the fund balance.
- **Reserve for Default Prevention-91980 (\$5,799,277)**
This adjustment represents the required reserve for the default prevention program. Since funds are not restricted in the accounting records, this adjustment is necessary to reduce fund balance.
- **SWFS Adjustment to Increase Receivables \$543**
This Statewide Financial Statement (SWFS) was required to record the long-term receivable from a collection agency. This entry effectively increases fund balance.

REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on revenues from account maintenance fees (fee paid by USDE on the outstanding principal throughout the life of a loan unless it is in default), loan processing and issuance fees (fee paid by USDE on each loan disbursed), default aversion fees (fee paid from the federal fund to the operating fund in an attempt to avert a delinquent loan from defaulting), guaranty agency retention fees (percentage of a payment allowed to retain), and investment income.

Revenue for the current fiscal year (2009-10) is expected to drop by approximately \$5.8 million compared with prior year. The bulk of this amount, \$5 million, is attributed to anticipated decline in revenue from the sale of rehabilitated loans. Lenders are very reluctant to buy these loans due to current market liquidity issues. The remaining shortfall of \$0.8 million is attributed to the projected drop in investment income and Default Aversion Rebate. Investment income is a function of the fund balance and therefore the Office of Student Financial Assistance (OSFA) projects a decline as the fund balance decreases. Also, revenue from Default Aversion Rebate is tied to a contractual obligation ending in January 2010.

OSFA anticipates a modest improvement in market conditions in fiscal year 2010-11 and projects a \$2 million increase in rehabilitated loans for this period.

5 PERCENT TRUST FUND RESERVE CALCULATION

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

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Student Loan Operating Trust Fund	\$	0

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2397 - STUDENT LOAN OPERATING TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>FUNDING SOURCE - NON-STATE</u>			
INTEREST ON INVESTMENTS	217,885	0	0
LN PROC & ISSUANCE FEES	541,541	0	0
DEF AVERSION FEES	585,417	0	0
REPAYMENT OF LOANS	4,134,605	4,557	436,683
TOTALS*	5,479,448	4,557	436,683

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	STUDENT LOAN OPERATING TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2397

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	14,245.51 (A)		14,245.51
ADD: Other Cash (See Instructions)			-
ADD: Investments	12,468,216.67 (C)		12,468,216.67
ADD: Outstanding Accounts Receivable	2,315,902.03 (D)		2,315,902.03
ADD: _____			-
Total Cash plus Accounts Receivable	14,798,364.21 (F)	-	14,798,364.21
LESS Allowances for Uncollectibles	445.19 (G)		445.19
LESS Approved "A" Certified Forwards	852,680.35 (H)		852,680.35
Approved "B" Certified Forwards	2,637,162.38 (H)		2,637,162.38
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)	29,351.08 (I)		29,351.08
LESS: Reserve for Default Prevent (91980)	5,799,276.72 (J)		5,799,276.72
Unreserved Fund Balance, 07/01/09	5,479,448.49 (K)	-	5,479,448.49 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	STUDENT LOAN OPERATING TRUST FUND
LAS/PBS Fund Number:	2397 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	11,274,241.33	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

Payable not Certified	4,483.88	(C)
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Reserve for Default Prevent (91980)	(5,799,276.72)	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	5,479,448.49	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	5,479,448.49	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education State Board of Education

Program: **K-20 Executive Budget**
Budget Entity: **48800000**
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

- No adjustments

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 requesting duplicate certificates and transcripts. The fee structure for the GED exam increased effective November 1, 2008, resulting in increased revenues. In 2010-11, the department will contract out requests for duplicate certificates and transcripts and thus the revenues are projected to decline somewhat.

Transponder Revenues:

Transponder time revenues are projected based on the number of customers leasing time on the Department's satellite. There typically is not a lot of turnover in the number of customers therefore the revenues usually remain level. However, in 2010-11 the Department is expecting to have two new customers and consequently the revenues are projected to increase.

Florida Information Resource Network (FIRN) Residual Funds:

A portion of the revenues for the current year are residual funds resulting from the successful appeal of the 2003-04 E-rate application. These funds have been transferred from the Federal Grants Trust Fund.

5 PERCENT TRUST FUND RESERVE CALCULATION

A five percent reserve has been calculated on projected revenues.

Total Revenues for Fiscal Year 2009-10:	\$	2,223,517
Less: Non Operating Distribution for Assessment on Investments:		- 496
Total Revenue Subject to 5% Reserve Calculation	\$	2,223,021
Multiplied by 5%		5%
Total 5% Reserve for Operating Trust Fund	\$	111,151

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 48 EDUCATION **Budget Period:** 2010 - 2011
Program: DEPARTMENT
Fund: 2510 - OPERATING TRUST FUND

Specific Authority: Section 1010.78, 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.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees 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.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Receipts:</u>			
<u>GED FEES</u>	1,091,517	1,650,000	1,550,000
<u>INTEREST</u>	10,251	10,251	10,251
Total Fee Collection to Line (A) - Section III	1,101,768	1,660,251	1,560,251

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	213,402	345,343	345,343
<u>Other Personal Services</u>	21,388	70,101	70,101
<u>Expenses</u>	592,602	818,109	818,109
<u>Operating Capital Outlay</u>			
<u>CONTRACTED SERVICES</u>	81,772	195,000	195,000
<u>RISK MANAGEMENT</u>	1,238	4,445	4,445
<u>HUMAN RESOURCES</u>	3,191	4,146	4,146
<u>DATA PROCESSING SERVICES</u>	37,708	49,264	49,264
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	951,301	1,486,408	1,486,408

Basis Used: _____

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	1,101,768	1,660,251
TOTAL SECTION II	(B)	951,301	1,486,408
TOTAL - Surplus/Deficit	(C)	150,467	173,843

EXPLANATION of LINE C:

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION
 Budget Entity: DEPARTMENT
 Fund: 2510 - OPERATING TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
GED	411,459	615,330	759,458
SALE OF TRANSPONDER TIME	318,165	618,165	762,502
GREAT FLORIDA TEACH IN	5,800	5,800	5,800
INTEREST-TR FR 48250600/2261	0	57,466	57,466
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	735,424	1,296,761	1,585,226

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2510

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	173,365.79	(A)		173,365.79
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	558,475.79	(C)		558,475.79
ADD: Outstanding Accounts Receivable	5,467.51	(D)		5,467.51
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	737,309.09	(F)	-	737,309.09
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	1,611.09	(H)		1,611.09
Approved "B" Certified Forwards	224.66	(H)		224.66
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	49.73	(I)		49.73
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	735,423.61	(K)	-	735,423.61 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION	
Trust Fund Title:	OPERATING TRUST FUND	
LAS/PBS Fund Number:	2510	DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	735,423.61	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

		(C)
--	--	-----

		(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	735,423.61	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	735,423.61	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Board of Governors

Program: **K-20 Executive Budget**
Budget Entity: **48900300**
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

Residual Assessment Funds from Private Colleges and Universities and Charity Racing Day Proceeds

5 PERCENT TRUST FUND RESERVE CALCULATION

This fund is exempt from the reserve requirement since the revenues are residual assessment from private colleges and universities and charity racing day proceeds. It is appropriate to exclude this fund from the reserve requirement since the revenues are assessments from private colleges and universities, which the Board of Governors no longer has the authority to request. However, charity racing day proceeds are deposited in this trust fund but it is only 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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Operations and Maintenance Trust Fund	\$	0

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2516-OPERATIONS AND MAINTENANCE TF

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Charity Racing Day Proceeds	14,681	3,251	3,251
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	14,681	3,251	3,251

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	EDUCATION
Budget Entity:	OPERATIONS AND MAINTENANCE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2516

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	14,680.62 (A)		14,680.62
ADD: Other Cash (See Instructions)			-
ADD: Investments			-
ADD: Outstanding Accounts Receivable			-
ADD: _____			-
Total Cash plus Accounts Receivable	14,680.62 (F)	-	14,680.62
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards			-
Approved "B" Certified Forwards			-
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)			-
LESS: _____			-
Unreserved Fund Balance, 07/01/09	14,680.62 (K)	-	14,680.62 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	EDUCATION
Trust Fund Title:	OPERATIONS AND MAINTENANCE TRUST FUND
LAS/PBS Fund Number:	2516 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	14,680.62	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

		(C)
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		(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	14,680.62	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	14,680.62	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Educational and General Activities

Program: Educational and General Activities
Budget Entity: 48900100
Fund Name/Number: Phosphate Research Trust Fund / 2530

COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

This fund does compute cost for general management and administrative services to USF.

SECTION III ADJUSTMENTS

- **Operating Expense Not Recorded In FLAIR (\$3,061,420)**
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 \$10,141,933**
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.

Total Revenues for Fiscal Year 2009-10:	\$	
Total Revenue Subject to 5% Reserve Calculation	\$	<u>0</u>
Multiplied by 5%		<u>5%</u>
Total 5% Reserve for Phosphate Research Trust Fund	\$	<u><u>0</u></u>

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION
 Budget Entity: DEPARTMENT
 Fund: 2530-PHOSPHATE RESEARCH TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Phosphate Research Trust Fund	9,884,364	4,949,176	42,012
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	9,884,364	4,949,176	42,012

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	EDUCATION
Budget Entity:	PHOSPHATE RESEARCH TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2530 (Not In Department of Education Trial Balance)

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	- (A)		-
ADD: Other Cash (See Instructions)	2,694,723.00 (B)		2,694,723.00
ADD: Investments	219,128.00 (C)		219,128.00
ADD: Outstanding Accounts Receivable			-
ADD: Unreserved FB Not Recorded In FLAIR	10,141,933.00 (E)		10,141,933.00
Total Cash plus Accounts Receivable	13,055,784.00 (F)	-	13,055,784.00
LESS Allowances for Uncollectibles	3,061,420.00 (G)		3,061,420.00
LESS Approved "A" Certified Forwards			-
Approved "B" Certified Forwards			-
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)	110,000.00 (I)		110,000.00
LESS: _____			-
Unreserved Fund Balance, 07/01/09	9,884,364.00 (K)	-	9,884,364.00 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	PHOSPHATE RESEARCH TRUST FUND
LAS/PBS Fund Number:	2530 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	0.00	(A)
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Add/Subtract:

Unreserved Fund Balance Not Recorded in FLAIR System	9,884,364.00	(B)
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Other Adjustment(s):

		(C)
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		(C)
--	--	-----

ADJUSTED BEGINNING TRIAL BALANCE:	9,884,364.00	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	9,884,364.00	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Division of Public Schools

Program: **State Grants/K-12 FEFP**
Budget Entity: **48250300**
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

- **SWFS Adjustment to DFS' Unclaimed Property Receipts \$(89,244,251)**
This Statewide Financial Statement (SWFS) was necessary to appropriately reflect the transfer from unclaimed property receipts. This entry effectively decreases fund balance.
- **SWFS Adjustment to Increase Long-Term Liability for Unclaimed Property Advances \$471,796,744**
This Statewide Financial Statement (SWFS) 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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Principal State School Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Division of Public Schools

Program: **State Grants/K-12 Non-FEFP**
Budget Entity: **48250400**
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

- No adjustments

REVENUE ESTIMATING METHODOLOGY

No Revenue are projected

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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Principal State School Trust Fund	\$	0

SCHEDULE I NARRATIVE

Department of Education Division of Workforce Development

Program: Workforce Education Grant Program
Budget Entity: 48250800
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

- No adjustments

REVENUE ESTIMATING METHODOLOGY

This budget entity is not requesting revenue or budget for this fund in FY 2010-11.

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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	<u>0</u>
Multiplied by 5%		<u>5%</u>
Total 5% Reserve for Principal State School Trust Fund	\$	<u><u>0</u></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 transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. 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 :		Principal State School Trust Fund 2543			
Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 08-09 (A01)	Amount FY 09-10 (A02)	Amount FY 10-11 (A03)	Confirmed By
DFS 2007	003600	151,992,985.66	117,300,000.00	137,600,000.00	Buckley Vernon (850) 413-2113
DHSMV 2625	001200	525,980.70	0.00	0.00	Stuart Strickland (850) 617-5102. DOE did not use the DHSMV revenue estimates for A02 or A03. Revenue estimates were based on the Revenue Estimating Conference report.
DBPR 2520	001200	1,594,258.25	1,300,000.00	1,300,000.00	Paula Crosby (850) 488-8210 Revenue Source - Revenue Estimating Conference
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category				
DFS 2007	003600	40,000,000	0.00	0.00	Buckley Vernon (850) 413-2113

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2543-PRINCIPAL STATE SCHOOL TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Transfer from DFS (escheated funds)	1,505,369	0	0
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	1,505,369	0	0

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	PRINCIPAL STATE SCHOOL TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2543

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	250,000.00	(A)		250,000.00
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	1,759,191.84	(C)		1,759,191.84
ADD: Outstanding Accounts Receivable	270,033.50	(D)		270,033.50
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	2,279,225.34	(F)	-	2,279,225.34
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	762,193.00	(H)		762,193.00
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	11,663.70	(I)		11,663.70
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	1,505,368.64	(K)	-	1,505,368.64 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION	
Trust Fund Title:	PRINCIPAL STATE SCHOOL TRUST FUND	
LAS/PBS Fund Number:	2543	DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	(470,291,375.21)	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

L/T Liability - Unclaimed Property Advances	471,796,743.85	(C)
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		(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	1,505,368.64	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	1,505,368.64	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education State Board of Education

Program: **K-20 Executive Budget**
Budget Entity: **48800000**
Fund Name/Number: **Projects, Contracts and Grants Trust Fund / 2552**

COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

This trust fund has been terminated

SECTION III ADJUSTMENTS

- No adjustments

REVENUE ESTIMATING METHODOLOGY

This trust fund was terminated effective July 1, 2008.

5 PERCENT TRUST FUND RESERVE CALCULATION

This trust fund has been terminated

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Projects, Contracts and Grants Trust Fund	\$	0

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	PROJECTS, CONTRACTS AND GRANTS TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2552

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00 (A)		0.00
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD: _____	(E)		
Total Cash plus Accounts Receivable	0.00 (F)	0.00	0.00
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)		
Unreserved Fund Balance, 07/01/09	0.00 (K)	0.00	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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	PROJECTS, CONTRACTS AND GRANTS TRUST FUND
LAS/PBS Fund Number:	2552 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: (F)*

***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Fixed Capital Outlay

Program: **Education - Fixed Capital Outlay (FCO)**
Budget Entity: **48150000**
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 2612.

SECTION III ADJUSTMENTS

- **Prior Year FCO Certified Forward Not Reserved on Trial Balance \$(765,764,837)**
This adjustment represents the Anticipated Bond Proceeds from the prior year Schedule IC.
- **Reversions at 06/30/09 of PY FCO Appropriations \$110,471**
This adjustment represents 2009 FCO Appropriation which reverted after July 1, 2009.
- **SWFS Adjustment for Year Ending 06/30/08 Unreserved Fund Balance \$(18,688)**
This adjustment was required to increase the unreserved fund balance.
- **Reversion at 06/30/09 of Current Year Fixed Capital Outlay Appropriation - GAA 2009-10, Section 79 \$4,100,000**
This adjustment represents 2009 FCO Appropriation which reverted and was subsequently reappropriated after July 1, 2009.

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 PECO Revenue Estimating Conference are also incorporated into the 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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Public Education Capital Outlay & Debt Service Trust Fund	\$	0

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2555-PUBLIC ED CAP OUTLAY & DEBT SER TF

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Bond Proceeds	0	33,337,827	60,764,549
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	0	33,337,827	60,764,549

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	EDUCATION
Budget Entity:	PUBLIC EDUCATION CAPITAL OUTLAY & DEBT SERVICE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2555

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,794,938.44 (A)		2,794,938.44
ADD: Other Cash (See Instructions)			-
ADD: Investments	976,232,217.16 (C)		976,232,217.16
ADD: Outstanding Accounts Receivable	7,446,755.38 (D)		7,446,755.38
ADD: Anticipated Bond Proceeds	918,852,006.02 (E)		918,852,006.02
Total Cash plus Accounts Receivable	1,905,325,917.00 (F)	-	1,905,325,917.00
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards			-
Approved "B" Certified Forwards			-
Approved "FCO" Certified Forwards	1,901,630,188.26 (H)		1,901,630,188.26
LESS: Other Accounts Payable (Nonoperating)	3,695,728.74 (I)		3,695,728.74
LESS: _____			-
Unreserved Fund Balance, 07/01/09	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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	EDUCATION
Trust Fund Title:	PUBLIC EDUCATION CAPITAL OUTLAY & DEBT SERVICE TRUST FUND
LAS/PBS Fund Number:	2555 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	<input type="text" value="0.00"/>	(A)
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Add/Subtract:

<input type="text"/>	(B)
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Other Adjustment(s):

<input type="text"/>	(C)
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<input type="text"/>	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/>	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="0.00"/>	(E)
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DIFFERENCE:	<input type="text" value="(0.00)"/>	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Fixed Capital Outlay

Program: **Education - Fixed Capital Outlay (FCO)**
Budget Entity: **48150000**
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 tag revenues prior to the distribution to agencies.

SECTION III ADJUSTMENTS

- **Reversion at 06/30/09 of Prior Year Fixed Capital Outlay Appropriation \$1,099,026**
This adjustment represents 2009 FCO Appropriation which reverted after July 1, 2009.

REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on projected bond sales and motor vehicle license tag revenues transferred by the Department of Highway Safety and Motor Vehicles for the payment of debt service and projects. This transfer is based on a calculation of the estimated number of instructional units for school districts (\$600 for base units and \$800 for growth units) and community colleges (\$400 for all instructional units). The estimated bond proceeds are based on the bonding capacity of the school districts and community 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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for School District and Community College District Capital Outlay and Debt Service Trust Fund	\$	0

Agency Name **Education**

School Dist & Community College DIST 2612

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SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2612-SCH DIST & COM COLL DIST CAP OUT TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Interest-Investment	4,087,035	0	0
Outstanding Account Receivable	22,145	0	0
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	4,109,180	0	0

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2010 - 2011 48 EDUCATION SCH DIST & COMM COLLEGE DIST CAPITAL OUTLAY & DEBT SERV TF DEPARTMENT 2612
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	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	- (A)		-
ADD: Other Cash (See Instructions)	(B)		-
ADD: Investments	4,087,035.77 (C)		4,087,035.77
ADD: Outstanding Accounts Receivable	23,143.57 (D)		23,143.57
ADD: _____	(E)		-
Total Cash plus Accounts Receivable	4,110,179.34 (F)	-	4,110,179.34
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)	999.65 (I)		999.65
LESS: _____	(J)		-
Unreserved Fund Balance, 07/01/09	4,109,179.69 (K)	-	4,109,179.69 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	SCH DIST & COMM COLLEGE DIST CAP OUTLAY & DEBT SERV TRUST FUND
LAS/PBS Fund Number:	2612 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	4,109,179.69 (A)
---	-------------------------

Add/Subtract:

	(B)
--	-----

Other Adjustment(s):

	(C)
--	-----

	(C)
--	-----

ADJUSTED BEGINNING TRIAL BALANCE:	4,109,179.69 (D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	4,109,179.69 (E)
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DIFFERENCE:	0.00 (F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education State Board of Education

Program: **K-20 Executive Budget**
Budget Entity: **48800000**
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

- No adjustments

REVENUE ESTIMATING METHODOLOGY

Revenue projections are based on projected interest earning. 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 funds that remain in this trust fund are from prior year collected fees.

5 PERCENT TRUST FUND RESERVE CALCULATION

Total Revenues for Fiscal Year 2009-10:	\$	10,465
Less Non Operating Distribution to DFS for Assessment on Investments:		- 693
Total Revenue Subject to 5% Reserve Calculation	\$	9,772
Multiplied by 5%		5%
Total 5% Reserve for Sophomore Level Test Trust Fund	\$	489

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 48 EDUCATION **Budget Period:** 2010 - 2011
Program: DEPARTMENT
Fund: 2646 - SOPHOMORE LEVEL TEST TRUST FUND

Specific Authority: Sections 1010.79 and 1008.29, Florida Statutes (F.S.) (Section 1008.29, F.S., was repealed effective July 1, 2009.)
Purpose of Fees Collected: To defray the cost of development, maintenance and administration of examinations to private postsecondary 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 Examination of Regulatory Fees 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

	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Receipts:</u>			
<u>Fees</u>	3,360	0	0
<u>Interest</u>	15,410	10,465	8,714
Total Fee Collection to Line (A) - Section III	18,770	10,465	8,714

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Assessment and Evaluation</u>	35,597	116,920	85,000
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	35,597	116,920	85,000

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	18,770	10,465	8,714
TOTAL SECTION II	(B)	35,597	116,920	85,000
TOTAL - Surplus/Deficit	(C)	(16,827)	(106,455)	(76,286)

EXPLANATION of LINE C:

Residual cash and interest earnings will generate the cash needed to cover the deficit.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2646 - SOPHOMORE LEVEL TEST TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Fees	570,090	462,942	385,474
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	570,090	462,942	385,474

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	SOPHOMORE LEVEL TEST TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2646

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	604,516.38	(C)		604,516.38
ADD: Outstanding Accounts Receivable	1,223.82	(D)		1,223.82
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	605,740.20	(F)	-	605,740.20
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	35,597.45	(H)		35,597.45
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	52.86	(I)		52.86
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	570,089.89	(K)	-	570,089.89 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	SOPHOMORE LEVEL TEST TRUST FUND
LAS/PBS Fund Number:	2646 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	570,089.89	(A)
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Add/Subtract:

		(B)
--	--	-----

Other Adjustment(s):

		(C)
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		(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	570,089.89	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	570,089.89	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Fixed Capital Outlay

Program: **Education - Fixed Capital Outlay (FCO)**
Budget Entity: **48150000**
Fund Name/Number: **SUS Concurrency Trust Fund / 2682**

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

Funding through 2007-08 is from transfers from the Department of Revenue. Effective July 1, 2008, these revenues have been redirected to the Department of Transportation. Pursuant to Chapter 1013.63, Florida Statutes, revenue may be appropriated by the Legislature to this fund.

5 PERCENT TRUST FUND RESERVE CALCULATION

Not Applicable.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for SUS Concurrency Trust Fund	\$	0

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	STATE UNIVERSITY SYSTEM CONCURRENCY TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2682

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	14,766,336.28 (A)		14,766,336.28
ADD: Other Cash (See Instructions)			-
ADD: Investments	34,186.43 (C)		34,186.43
ADD: Outstanding Accounts Receivable			-
ADD: Anticipated Bond Proceeds	2,370,174.32 (E)		2,370,174.32
Total Cash plus Accounts Receivable	17,170,697.03 (F)	-	17,170,697.03
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards			-
Approved "B" Certified Forwards			-
Approved "FCO" Certified Forwards	17,169,220.40 (H)		17,169,220.40
LESS: Other Accounts Payable (Nonoperating)	1,476.63 (I)		1,476.63
LESS: _____			-
Unreserved Fund Balance, 07/01/09	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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	STATE UNIVERSITY SYSTEM CONCURRENCY TRUST FUND
LAS/PBS Fund Number:	2682 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	<input type="text" value="0.00"/>	(A)
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Add/Subtract:

<input type="text"/>	(B)
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Other Adjustment(s):

<input type="text"/>	(C)
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<input type="text"/>	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/>	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="0.00"/>	(E)
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DIFFERENCE:	<input type="text" value="(0.00)"/>	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education State Board of Education

Program: **K-20 Executive Budget**
Budget Entity: **48800000**
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 and a federally determined percentage of collections on defaulted loans.

5 PERCENT TRUST FUND RESERVE CALCULATION

The revenue for this fund is exempt from the reserve requirement since a majority of the revenues are federal funds. It is not appropriate to assess a 5% reserve on the balance of the revenue since the fund must maintain a significant revenue stream due to the federal recall requirements placed on the fund.

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

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2718 - STUDENT LOAN GUARANTY RESERVE TRUST FUND

(1)	(2)	(3)	(4)
FUNDING SOURCE - STATE	ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
FUNDING SOURCE - NON-STATE			
INSURANCE PREMIUM ON STUD LOANS	7,650,997	7,243,204	6,704,360
REINSURANCE FROM USDE	21,422,791	20,280,970	18,761,600
INTEREST INCOME	1,530,199	1,448,641	1,340,872
TOTALS*	30,603,987	28,972,815	26,806,832

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	STUDENT LOAN GUARANTY RESERVE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2718

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	7,991,725.62	(A)		7,991,725.62
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	10,162,165.92	(C)		10,162,165.92
ADD: Outstanding Accounts Receivable	19,048,922.32	(D)		19,048,922.32
ADD: _____		(E)		
Total Cash plus Accounts Receivable	37,202,813.86	(F)	0	37,202,813.86
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)	6,598,827.23	(I)		6,598,827.23
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/09	30,603,986.63	(K)	0	30,603,986.63 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	STUDENT LOAN GUARANTY RESERVE TRUST FUND
LAS/PBS Fund Number:	2718 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	30,603,986.63	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

		(C)
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		(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	30,603,986.63	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	30,603,986.63	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education State Board of Education

Program: **K-20 Executive Budget**
Budget Entity: **48800000**
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

- No adjustments

REVENUE ESTIMATING METHODOLOGY

The revenue projection 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.

All individuals taking the exam must pay a fee. The fee was increased January 2009 and again September 2009 in order to make the costs of administering the exam fully supported by the exam fee. Revenue is also received from interest earnings.

5 PERCENT TRUST FUND RESERVE CALCULATION

Total Revenues for Fiscal Year 2009-10:	\$ 14,294,477
Less Non Operating Distribution to DFS for Assessment on Investments:	-14,073
Total Revenue Subject to 5% Reserve Calculation	\$ 14,280,404
Multiplied by 5%	5%
Total 5% Reserve for Teacher Certification Exam Trust Fund	\$ 714,020

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 48 EDUCATION **Budget Period:** 2010 - 2011
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, maintenance, 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 Examination of Regulatory Fees 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

	ACTUAL	ESTIMATED	REQUEST
	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<u>Receipts:</u>			
Fees	6,428,130	13,978,356	14,400,000
Interest	225,375	316,121	325,656
Total Fee Collection to Line (A) - Section III	6,653,505	14,294,477	14,725,656

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Assessment and Evaluation	15,655,301	16,500,000	18,544,268
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	15,655,301	16,500,000	18,544,268

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	6,653,505	14,294,477	14,725,656
TOTAL SECTION II	(B)	15,655,301	16,500,000	18,544,268
TOTAL - Surplus/Deficit	(C)	(9,001,796)	(2,205,523)	(3,818,612)

EXPLANATION of LINE C:

Residual cash, interest earnings and contract reductions will generate the cash needed to cover the deficit.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: DEPARTMENT

Fund: 2727-TEACHER CERTIFICATION EXAMINATION TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Fees	375,478	4,231,008	0
Interest - Investment	225,375	316,121	0
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	600,853	4,547,129	0

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	EDUCATION
Budget Entity:	TEACHER CERTIFICATION EXAMINATION TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2727

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	74,695.00	(A)		74,695.00
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	4,536,057.60	(C)		4,536,057.60
ADD: Outstanding Accounts Receivable	9,565.81	(D)		9,565.81
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	4,620,318.41	(F)	-	4,620,318.41
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	229,928.16	(H)		229,928.16
Approved "B" Certified Forwards	3,789,123.61	(H)		3,789,123.61
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	413.18	(I)		413.18
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	600,853.46	(K)	-	600,853.46 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	TEACHER CERTIFICATION EXAMINATION TRUST FUND
LAS/PBS Fund Number:	2727 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	4,389,977.07	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

Reserve for Encumbrance	(3,789,123.61)	(C)
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		(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	600,853.46	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	600,853.46	(E)
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DIFFERENCE:	(0.00)	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education State Board of Education

Program: **K-20 Executive Budget**
Budget Entity: **48800000**
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

- **SWFS Adjustment to Prior Year Refunds Offset to Operating Expenditures \$56**
This Statewide Financial Statement (SWFS) adjustment represents prior year refunds that were offset against current fiscal year expenditures. This adjustment will increase fund balance.
- **Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances \$(6,289)**
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 decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance for the fiscal year 2008-2009.
- **SWFS Adjustment to Reverse Prior Year Payables \$2,707**
This adjustment represents a correction for a prior year payable. The reversal decreased expenditures and, therefore, needs to be added to effectively increase the fund balance.
- **SWFS Adjustment to Increase Compensated Absences Liability \$214,629**
This amount represents an adjustment to a long-term liability - compensated absences. Therefore, this amount will increase fund balance.

REVENUE ESTIMATING METHODOLOGY

Revenue estimates are based on projected receipts for services provided by the Education Data Center in accordance with 216.272, FS. Each year the Data Center projects a plan of all services to be provided, the offices receiving said services, and the amount each office shall be charged in order to fully cost recover the costs of the services being provided. The current year and request year revenues are based on the current year Data Center plan.

5 PERCENT TRUST FUND RESERVE CALCULATION

Total Revenues for Fiscal Year 2009-10:	\$	6,689,271
Less Non Operating Distribution to DFS for Assessment on Investments:		- 499
Total Revenue Subject to 5% Reserve Calculation	\$	6,688,772
Multiplied by 5%		5%
Total 5% Reserve for Knott Data Center Working Capital Trust Fund	\$	334,439

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**Budget Period: 2010 - 2011****Department: 48 EDUCATION****Budget Entity: DEPARTMENT****Fund: 2792 WORKING CAPITAL TF KNOTT DATA CENTER**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Working Capital Trust Fund Receipts	645,666	577,040	140,207
(Based on the estimated sales of data			
processing services to be used to fund			
the operation of the Knott Data Center			
pursuant to Section 216.272,			
Florida Statutes.)			
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	645,666	577,040	140,207

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	WORKING CAPITAL TF KNOTT DATA CENTER
LAS/PBS Fund Number:	DEPARTMENT
	2792

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	572,188.86 (A)		572,188.86
ADD: Other Cash (See Instructions)			-
ADD: Investments	120,818.29 (C)		120,818.29
ADD: Outstanding Accounts Receivable	313.85 (D)		313.85
ADD: _____			-
Total Cash plus Accounts Receivable	693,321.00 (F)	-	693,321.00
LESS Allowances for Uncollectibles			-
LESS Approved "A" Certified Forwards	39,146.17 (H)		39,146.17
Approved "B" Certified Forwards	8,494.93 (H)		8,494.93
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)	13.55 (I)		13.55
LESS: _____			-
Unreserved Fund Balance, 07/01/09	645,666.35 (K)	-	645,666.35 **

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.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	WORKING CAPITAL TRUST FUND KNOTT DATA CENTER
LAS/PBS Fund Number:	2792 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	9,345.37	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

Reserve for Encumbrances	(8,494.93)	(C)
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Compensated Absences Liability	644,815.91	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	645,666.35	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	645,666.35	(E)
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DIFFERENCE:	(0.00)	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009

SCHEDULE I NARRATIVE

Department of Education Vocational Rehabilitation

Program: **Workforce Support Services**
Budget Entity: **48160000**
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

- No adjustments

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; and 2) a biennial application fee of \$25 for listing in a directory of each qualified public and private rehabilitation provider pursuant to Section 440.491(7) and Section 440.51, 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.

	\$	
No Reportable Revenue for the Reserve Requirement	\$	0
Multiplied by 5%		5%
Total 5% Reserve for Workers' Compensation Administration Trust Fund	\$	0

**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 transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. 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

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 08/09 (A01)	Amount FY 09/10 (A02)	Amount FY 10/11 (A03)	Confirmed By
Department of Financial Services 2795	001500	9,100,000.00	7,053,142.00	9,183,723.00	Vernon Buckley 413-2113
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category				

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: 48 EDUCATION

Budget Entity: **DEPARTMENT**

Fund: 2795 - WORKERS COMPENSATION ADMINISTRATIVE TRUST FUND

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
TRANSFER FROM DFS	2,050,537	0	0
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	2,050,537	0	0

***Must agree to amounts on Schedule I, Section IV, Line I.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	48 EDUCATION
Budget Entity:	WORKERS COMPENSATION ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	DEPARTMENT
	2795

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,124,424.28 (A)		2,124,424.28
ADD: Other Cash (See Instructions)			
ADD: Investments			
ADD: Outstanding Accounts Receivable			
ADD: _____			
Total Cash plus Accounts Receivable	2,124,424.28 (F)	0	2,124,424.28
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	6,075.71 (H)		6,075.71
Approved "B" Certified Forwards	67,811.52 (H)		67,811.52
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)			
LESS: _____			
Unreserved Fund Balance, 07/01/09	2,050,537.05 (K)	0	2,050,537.05 **

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.

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RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	48 EDUCATION
Trust Fund Title:	WORKERS COMPENSATION ADMINISTRATIVE TRUST FUND
LAS/PBS Fund Number:	2795 DEPARTMENT

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	2,050,449.67	(A)
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Add/Subtract:

		(B)
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Other Adjustment(s):

Payable not Certified	87.38	(C)
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		(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	2,050,537.05	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	2,050,537.05	(E)
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DIFFERENCE:	0.00	(F)*
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***SHOULD EQUAL ZERO.**

Office of Policy and Budget - July 2009