District School Board of Hamilton County
Net Pension Liability (Account 2365) Balance as of June 30, 2015

	June 30, 2015 Account 2365 Balance
Florida Retirement System - Share of Net Pension Liability	$ 1,617,865.00
Health Insurance Subsidy Program - Share of Net Pension Liability	2,899,278.00
Total Net Pension Liability Balance	$ 4,517,143.00

I certify that, based on the entries published by the Florida Retirement System, the balance above may be incorporated in the Schedule of Long-Term Liabilities portion of the 2014-15 Form ESE 348, Report of Financial Data to the Commissioner of Education, by the Florida Department of Education's Office of Funding and Financial Reporting staff.

Signature of Superintendent or Designee

12/01/2015
Date

Hamilton County School District

5683 US Highway 129 South – Suite 1
Jasper, Florida 32052
Phone: 386.792.1228 – Fax: 386.792.3681

Thomas P. Moffses, Jr., Superintendent

February 10, 2014

To Whom It May Concern:

This letter serves as authorization for Mary Loughran, Director of Business Services, to sign documents on my behalf while I am out of the district.

Sincerely,

Thomas P. Moffses, Jr.
Superintendent

dlw

c: Mrs. Loughran

Return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 W. Gaines St., Room 814
Tallahassee, Florida 32399-0400

FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
For the Fiscal Year Ended June 30, 2015

CONTENTS:

The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 14, 2015, prior to the required GASB 68 reporting requirements, to be Board approved on December 14, 2015.

District Superintendent's Signature

November 30, 2015
Date

Hamilton County District School Board
MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management of the Hamilton County District School Board has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2015. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events and conditions and should be considered in conjunction with the District's financial statements and notes to financial statements found immediately following the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2014-15 fiscal year are as follows:

- As of June 30, 2015, the assets and deferred outflows of resources exceed the liabilities by $23,114,130. Of this amount, ($6,806,132) represents unrestricted net position, which may be used by the District's ongoing obligations to citizens and creditors.
- In total, net position decreased by $183,744, which represents less than a 1 percent decrease from the 2013-14 fiscal year.
- General revenues total $17,164,190, or 91.2 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total $1,655,794, or 8.8 percent of all revenues.
- Expenses total $19,017,313. Only $1,655,794 of these expenses was offset by program specific charges, with the remainder paid from general revenues.
- At the end of the current fiscal year, the fund balance of the General Fund totals $1,338,965, which is $315,315 less than the prior fiscal year balance. The General Fund total assigned and unassigned fund balances was $686,511, or approximately 5 percent of total General Fund revenues.
- The total debt increased by $24,043, or approximately 12 percent, mainly because the District issued a lease-purchase agreement during the fiscal year

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional details to support the basic financial statements.

Government-wide Financial Statements

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

- Governmental activities – This represents most of the District's services, including its educational programs: basic, vocational, adult and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the State's education finance program provide most of the resources that support these activities.

Hamilton County District School Board
MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements

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

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

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

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue – Other Federal Programs Fund, and the Capital Projects – Non-voted Capital Improvement Fund. Data from the other governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General and major Special Revenue Funds to demonstrate compliance with the budget.

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

The District uses agency funds to account for resources held for student activities and groups.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Hamilton County District School Board
MANAGEMENT'S DISCUSSION AND ANALYSIS

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's progress in funding its obligation to provide other postemployment benefits to its employees.

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2015, compared to net position as of June 30, 2014:

	Net Position, End of Year Governmental Activities	
	6/30/2015	6/30/2014
Current Assets	$ 2,975,942	$ 3,250,958
Captial Assets	28,524,126	29,079,803
Total Assets	31,500,068	32,330,761
Deferred Outflows of Resources	1,150,638	-
Long-Term Liabilities	5,866,663	1,188,897
Other Liabilities	478,703	811,608
Total Liabilities	6,345,366	2,000,505
Deferred Inflows of Resources	(3,191,210)	-
Net Position:		
Net Investment in Capital Assets	28,295,083	28,874,803
Restricted	1,625,178	1,457,296
Unrestricted Deficit	(6,806,131)	(1,842)
Total Net Position	$ 23,114,130	$ 30,330,257

The largest portion of the District's net position (122 percent) is investment in capital assets (e.g., land; buildings; furniture, fixtures and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources used to repay the debt must be provided from other sources, since the capital assets cannot be used to liquidate these liabilities.

The restricted portion of the District's net position (7 percent) represents resources that are subject to external restrictions on how they may be used. The unrestricted net position is a deficit of $6,806,131 or 29% and represents an increase in the deficit position by $6,807,973. The significant increase in the deficit position represents the recording of the net pension liability as required by GASB 68 and the District's participation in the Florida Retirement System, along with an increase in liabilities for compensated absences and the lease-purchase of equipment obligation.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2015, and June 30, 2014, are as follows:

Hamilton County District School Board
MANAGEMENT'S DISCUSSION AND ANALYSIS

Property Taxes, Levied for Operational Purposes	4,556,738	5,051,481
Property Taxes, Levied for Capital Projects	1,160,241	1,167,293
Grants and Contributions, Not Restricted to Specific Programs	11,030,562	10,237,274
Unrestricted Investment Earnings	3,803	3,379
Miscellaneous	412,846	165,169
Total Revenues	18,833,570	18,159,851
Functions/ Program Expenses:		
Instruction	$ 7,445,865	$ 7,521,824
Pupil Personnel Services	652,126	630,831
Instructional Media Services	143,506	155,825
Instruction and Curriculum Development Services	625,867	698,378
Instructional Staff Training Services	1,125,329	693,786
Instruction Related Technology	312,444	221,892
Board	414,044	402,266
General Administration	470,950	343,758
School Administration	902,498	806,490
Facilities Acquisition and Construction	194,712	1,293,894
Fiscal Services	271,754	281,217
Food Services	1,388,121	1,238,332
Central Services	176,378	173,190
Pupil Transportation Services	1,643,153	1,320,998
Operation of Plant	1,651,921	1,689,784
Maintenance of Plant	543,638	413,649
Administrative Technology Services	156,338	74,449
Community Services	11,576	100,584
Fees paid on Long-term debt	42	14,347
Unallocated Depreciation Expense	887,050	907,645
Loss on Disposal of Capital Assets	0	723
Total Functions/Program Expenses	19,017,314	18,983,863
Change in Net Position	(183,744)	(824,013)
Net Position - Beginning of Year	30,330,257	31,154,269
Adjustments to Beginning Net Position (1)	(7,032,383)	-
Net Position - Beginning, as Restated	23,297,874	-
Net Position - Ending	$ 23,114,130	$ 30,330,257

Note: (1) Adjustment to beginning net position is due to the implementation of GASB Statement No. 68, which is a change in accounting principle that requires employers participating in cost-sharing multiple-employer defined benefit pension plans to report the employers' proportionate share of the net pension liability of the defined benefit pension plans.

The largest revenue source is the State of Florida (44 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data, and is designed to maintain equity in funding across all

Hamilton County District School Board
MANAGEMENT'S DISCUSSION AND ANALYSIS

Florida school districts, taking into consideration the District's funding ability based on the local property tax base.

Grants and contributions not restricted to specific programs revenues increased by $793,288, or 8 percent, primarily due to the combined effect of an increase in the FEFP's base student funding and an increase in student enrollment by 65 students.

Capital grants and contributions revenue increased by $101,851. These revenues are primarily received from the State and are for acquisition, construction, and maintenance of educational facilities. The largest part of this is the appropriation for PECO maintenance dollars in the amount of $33,307. The remainder appears to be a recording difference in the prior year for the capital grant revenue for debt service for approximately $60,000.

Property tax revenues decreased by $501,795, or 8 percent, as a result of a decrease of 7.5 percent in the total millage rate.

Instruction expenses represent 39 percent of total government expenses in the 2014-15 fiscal year. Instruction expenses decreased $75,960 or 1 percent from the previous fiscal year; however, this is mainly due to the adjustments for recognizing the net pension liability to implement the GASB Statement No. 68 to the financial statements. Before the entry the expenses had increased $322,636 or 4 percent due to the 4 percent across the board raise and step increase for all instructional staff in the bargaining unit.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The total fund balances of governmental funds increased by $55,185.54 during the fiscal year to $2,494,536.57 at June 30, 2015. Approximately 13 percent of this amount is unassigned fund balance ($331,703.69), which is available for spending at the District's discretion. The remainder of the fund balance is non-spendable, restricted, or assigned to indicate that it is 1) not in spendable form ($238,282.29), 2) restricted for particular purposes ($469,606.39), or 3) assigned for particular purposes ($1,454.944.20).

Major Governmental Funds

The General Fund is the District's chief operating fund. At the end of the current fiscal year, assigned and unassigned fund balance is $686,511 while the total fund balance is $1,338,964.73. As a measure of the General Fund's liquidity, it may be useful to compare the total assigned and unassigned fund balances to General Fund total revenues. The total assigned and unassigned fund balance 5.0 percent of the total General Fund revenues, while total fund balance represents approximately 9.8 percent of total General Fund revenues.

Total fund balance decreased by $315,315 during the fiscal year. The key factor impacting the change in fund balance was the salary increase approved by the Board for all employees.

Hamilton County District School Board
MANAGEMENT'S DISCUSSION AND ANALYSIS

The Special Revenue – Other Federal Programs has total revenues and expenditures of $2,402,942 each and the funding was mainly used for instructional and instructional staff training. Because grant revenues attributed to the grants accounted for in this fund are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance. Activity in this fund increased 9 percent and is all related to the Special Education Cluster funding used for Exceptional Student Education. Part of the increase is the release of funds held back in the prior year to meet certain compliance requirements.

The Capital Projects – Local Capital Improvement (LCI) Fund has a total fund balance of $876,500. These funds are restricted for the acquisition, construction, and maintenance of capital assets. The total fund balance ($876,500) has been encumbered for specific LCI projects. The fund balance increased by $282,203 in the current fiscal year due to postponement of specific projects until the District was assured of the Special Facilities Construction Account funding for the new elementary school.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2014-15 fiscal year, the District amended its General Fund budget several times, which resulted in an increase in total budgeted revenues of $872,587 or 7 percent. At the same time, final appropriations were more than the original budgeted amounts by $1,675,852 or 13 percent creating a negative impact on the fund balance based on changes to the budget. Budget revisions occurred primarily from adjustments to planned expenditures to ensure maintenance of adequate fund balance and to recognize additional revenues as received including two Federal pass-thru grants recorded in the General Fund.

Actual revenues and expenditures equaled the final budgeted amounts. The actual ending fund balance exceeded the original budgeted fund balance contained in the final amended budget by $805,575, most of which is attributed to recognizing carryforwards from the prior year and the ending amounts for the non-spendable, restricted, and assigned amounts.

Capital Assets

The District's investment in capital assets for its governmental activities at June 30, 2015, is $28,524,126 (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; property under capital lease; and audio visual materials and computer software. The total decrease in capital assets for the current fiscal year was approximately 2 percent and related to depreciation expense exceeding the additions to the capital assets.

Major capital asset events included the following:

- The District paid $74,197 for land, which will be used to move the agricultural program from its existing site. That site will be the location of the new consolidated elementary school.
- Two buses, a van and a pickup truck were purchased to improve the existing fleet for the District's vehicles used to transport students and staff.
- The District entered into a lease-purchase agreement to finance equipment used for the computer system upgrade at the Hamilton County High School.
- The District installed a jack stabilization system under North Hamilton Elementary School to improve the structural integrity of the building. This purchase is captured in Improvements Other than Buildings and was approximately $50,000.

Hamilton County District School Board
MANAGEMENT'S DISCUSSION AND ANALYSIS

Additional information on the District's capital assets can be found in notes I.F.4 and II.C to the financial statements.

Long-Term Debt

At June 30, 2015, the District has total long-term debt outstanding of $229,042, comprised of $143,000 of bonds payable and $86,042 of lease-purchase payable. During the current fiscal year, retirement of debt was $291,036 which included the refunding on the State School Bonds that were outstanding in the amount of $205,000 at June 30, 2014.

Additional information on the District's long-term debt can be found in note II.H. to the financial statements.

The latest enrollment projections for the District indicate an increase of approximately

Contributions, both employer and employee, to the Florida Retirement System increased $92,146, or 1 percent of payroll for the 2015-16 fiscal year.

Contract settlements with all of the District's unions resulted in a 4 percent increase in salaries plus a step increase for the 2015-16 fiscal year.

REQUESTS FOR INFORMATION

This report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning information provided in the MD&A or other required supplementary information, and financial statements and notes thereto, or requests for additional financial information should be addressed to the Director of Business Services, Hamilton County District School Board, 5683 US Hwy 129 South, Suite 1, Jasper, FL 32052.

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF NET POSITION
June 30, 2015

	Account Number	Governmental Activities
ASSETS		
Cash and Cash Equivalents	1110	2,349,356.62
Investments	1160	4,103.17
Taxes Receivable, Net	1120	4,045.76
Accounts Receivable, Net	1131	195,593.07
Due From Other Agencies	1220	184,561.12
Inventory	1150	238,282.29
Capital Assets		
Land	1310	566,197.38
Improvements Other Than Buildings	1320	2,398,150.06
Less Accumulated Depreciation	1329	(811,902.71)
Buildings and Fixed Equipment	1330	33,077,445.65
Less Accumulated Depreciation	1339	(8,469,745.33)
Furniture, Fixtures and Equipment	1340	3,955,974.69
Less Accumulated Depreciation	1349	(3,551,929.71)
Motor Vehicles	1350	3,730,989.17
Less Accumulated Depreciation	1359	(2,480,295.35)
Property Under Capital Leases	1370	115,768.81
Less Accumulated Depreciation	1379	(11,576.88)
Audiovisual Materials	1381	7,602.00
Less Accumulated Depreciation	1388	(7,602.00)
Computer Software	1382	716,184.99
Less Accumulated Amortization	1389	(711,134.93)
Depreciable Capital Assets, Net		27,957,928.46
Total Capital Assets		28,524,125.84
Total Assets		31,500,067.87
DEFERRED OUTFLOWS OF RESOURCES		
Pension	1940	1,150,638.00
Total Deferred Outflows of Resources		1,150,638.00
LIABILITIES		
Payroll Deductions and Withholdings	2170	(96,792.91)
Accounts Payable	2120	(381,492.00)
Due to Other Agencies	2230	(418.64)
Noncurrent Liabilities		
Portion Due Within One Year:		
Bonds Payable	2320	(41,000.00)
Liability for Compensated Absences	2330	(88,000.00)
Lease-Purchase Agreements Payable	2340	(43,019.71)
Due Within One Year		(172,019.71)
Portion Due After One Year:		
Bonds Payable	2320	(102,000.00)
Liability for Compensated Absences	2330	(943,488.08)
Lease-Purchase Agreements Payable	2340	(43,022.93)
Net Other Postemployment Benefits Obligation	2360	(88,989.00)
Net Pension Liability	2365	(4,517,143.00)
Due in More than One Year		(5,694,643.01)
Total Long-Term Liabilities		(5,866,662.72)
Total Liabilities		(6,345,366.27)
DEFERRED INFLOWS OF RESOURCES		
Deferred Revenues	2630	$ (2,701.91)
Pension	2640	(3,188,508.00)
Total Deferred Inflows of Resources		(3,191,209.91)
NET POSITION		
Net Investment in Capital Assets	2770	28,295,083.20
Restricted For:		
Categorical Carryover Programs	2780	469,606.39
Food Service	2780	127,032.18
Debt Service	2780	4,103.17
Capital Projects	2780	1,024,436.49
Unrestricted	2790	(6,806,131.74)
Total Net Position		23,114,129.69

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

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2015

FUNCTIONS	Account Number	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net: Governmental Activities
Governmental Activities:						
Instruction	5000	7,445,865.40	29,290.64	56,826.92		(7,359,747.84)
Student Support Services	6100	652,126.32				(652,126.32)
Instructional Media Services	6200	143,506.29				(143,506.29)
Instruction and Curriculum Development Services	6300	625,867.04				(625,867.04)
Instructional Staff Training Services	6400	1,125,329.18				(1,125,329.18)
Instruction-Related Technology	6500	312,444.00				(312,444.00)
Board	7100	414,043.84				(414,043.84)
General Administration	7200	470,950.01				(470,950.01)
School Administration	7300	902,498.34				(902,498.34)
Facilities Acquisition and Construction	7400	194,712.31			61,472.37	(133,239.94)
Fiscal Services	7500	271,753.85				(271,753.85)
Food Services	7600	1,388,120.64	105,936.89	1,318,941.07		36,757.32
Central Services	7700	176,377.74				(176,377.74)
Student Transportation Services	7800	1,643,153.07	38,551.17			(1,604,601.90)
Operation of Plant	7900	1,651,921.43				(1,651,921.43)
Maintenance of Plant	8100	543,637.83				(543,637.83)
Administrative Technology Services	8200	156,338.46				(156,338.46)
Community Services	9100	11,576.22				(11,576.22)
Fees paid on Long-Term Debt	9200	41.74			58,360.02	58,318.28
Unallocated Depreciation/Amortization Expense		887,050.14				(887,050.14)
Total Governmental Activities		19,017,313.85	173,778.70	1,375,767.99	119,832.39	(17,347,934.77)
Total Primary Government		19,017,313.85	173,778.70	1,375,767.99	119,832.39	(17,347,934.77)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	4,556,738.36
Property Taxes, Levied for Capital Projects	1,160,240.85
Grants and Contributions Not Restricted to Specific Programs	11,030,562.46
Investment Earnings	3,803.08
Miscellaneous	412,846.12
Total General Revenues	17,164,190.87
Change in Net Position	(183,743.90)
Net Position, July 1, 2014	23,297,873.59
Net Position, June 30, 2015	23,114,129.69

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

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	General 100	Other Federal Programs 420	Nonvoted Capital Improvement Fund 370	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	1,253,678.47	0.00	882,522.92	213,155.23	2,349,356.62
Investments	1160	0.00	0.00	0.00	4,103.17	4,103.17
Taxes Receivable, Net	1120	0.00	0.00	4,045.76	0.00	4,045.76
Accounts Receivable, Net	1131	195,593.07	0.00	0.00	0.00	195,593.07
Due From Other Agencies	1220	0.00	164,712.15	0.00	19,848.97	184,561.12
Due From Budgetary Funds	1141	130,655.88	5,117.66	0.00	8,570.00	144,343.54
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	182,847.72	0.00	0.00	55,434.57	238,282.29
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		1,762,775.14	169,829.81	886,568.68	301,111.94	3,120,285.57
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		1,762,775.14	169,829.81	886,568.68	301,111.94	3,120,285.57
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	96,792.91	0.00	0.00	0.00	96,792.91
Accounts Payable	2120	313,329.84	38,755.29	10,069.09	19,337.78	381,492.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	418.64	0.00	0.00	418.64
Due to Budgetary Funds	2161	13,687.66	130,655.88	0.00	0.00	144,343.54
Total Liabilities		423,810.41	169,829.81	10,069.09	19,337.78	623,047.09
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	2,701.91	2,701.91
Total Deferred Inflows of Resources		0.00	0.00	0.00	2,701.91	2,701.91
FUND BALANCES						
Nonspendable:						
Inventory	2711	182,847.72	0.00	0.00	55,434.57	238,282.29
Total Nonspendable Fund Balances	2710	182,847.72	0.00	0.00	55,434.57	238,282.29
Restricted for:						
State Required Carryover Programs	2723	469,606.39	0.00	0.00	0.00	469,606.39
Total Restricted Fund Balances	2720	469,606.39	0.00	0.00	0.00	469,606.39
Committed to:						
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	71,597.61	71,597.61
Debt Service	2742	0.00	0.00	0.00	4,103.17	4,103.17
Capital Projects	2743	0.00	0.00	0.00	4,362.61	4,362.61
Assigned for Encumbrances	2749	177,100.94	0.00	876,499.59	143,574.29	1,197,174.82
Assigned for Board Approved Designations	2749	177,705.99	0.00	0.00	0.00	177,705.99
Total Assigned Fund Balances	2740	354,806.93	0.00	876,499.59	223,637.68	1,454,944.20
Total Unassigned Fund Balances	2750	331,703.69	0.00	0.00	0.00	331,703.69
Total Fund Balances	2700	1,338,964.73	0.00	876,499.59	279,072.25	2,494,536.57
Total Liabilities, Deferred Inflows of Resources and Fund Balances		1,762,775.14	169,829.81	886,568.68	301,111.94	3,120,285.57

The notes to financial statements are an integral part of this statement.ESE 145
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DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
For the Fiscal Year Ended June 30, 2015

Total Fund Balances - Governmental Funds		$ 2,494,536.57
Amounts reported for *governmental activities* in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		28,524,125.84
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds when the District implemented GASB 68 in recognition of its Net Pension Liability as a participant in the Florida Retirement System		(2,037,870.00)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
Long-term liabilities are not due and payable in the current period and, therefore are not reported as liabilities in the governmental funds. Long-term liabilities at fiscal year-end consist of:		
Bonds Payable	$ 143,000.00	
Compensated Absences Payable	1,031,488.08	
Lease-Purchase Agreement Payable	86,042.64	
Net Pension Liability	4,517,143.00	
Other Postemployment Benefits Payable	88,989.00	
		(5,866,662.72)
Total Net Position - Governmental Activities		$ 23,114,129.69

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	General 100	Other Federal Programs 420	Nonvoted Capital Improvement Fund 370	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100	56,826.92	0.00	0.00	0.00	56,826.92
Federal Through State and Local	3200	264,251.62	2,402,941.63	0.00	1,294,475.28	3,961,668.53
State Sources	3300	8,204,045.42	0.00	0.00	136,212.71	8,340,258.13
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	4,556,738.36	0.00	0.00	0.00	4,556,738.36
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	1,160,240.85	0.00	1,160,240.85
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	105,936.89	105,936.89
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		638,294.86	0.00	0.00	18.96	638,313.82
Total Local Sources	3400	5,195,033.22	0.00	1,160,240.85	105,955.85	6,461,229.92
Total Revenues		13,720,157.18	2,402,941.63	1,160,240.85	1,536,643.84	18,819,983.50
EXPENDITURES						
Current:						
Instruction	5000	6,919,071.82	925,387.85	0.00	0.00	7,844,459.67
Student Support Services	6100	441,672.55	205,770.90	0.00	0.00	647,443.45
Instructional Media Services	6200	141,718.51	0.00	0.00	0.00	141,718.51
Instruction and Curriculum Development Services	6300	280,171.15	342,074.27	0.00	0.00	622,245.42
Instructional Staff Training Services	6400	422,686.96	695,140.15	0.00	2,677.46	1,120,504.57
Instruction-Related Technology	6500	311,402.05	0.00	0.00	0.00	311,402.05
Board	7100	414,043.84	0.00	0.00	0.00	414,043.84
General Administration	7200	286,243.17	181,922.28	0.00	250.07	468,415.52
School Administration	7300	888,148.58	2,961.96	0.00	0.00	891,110.54
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	268,547.01	0.00	0.00	0.00	268,547.01
Food Services	7600	0.00	0.00	0.00	1,381,648.47	1,381,648.47
Central Services	7700	171,460.22	2,775.66	0.00	0.00	174,235.88
Student Transportation Services	7800	1,363,339.22	11,865.62	0.00	0.00	1,375,204.84
Operation of Plant	7900	1,639,341.84	7,360.54	0.00	0.00	1,646,702.38
Maintenance of Plant	8100	539,474.66	0.00	0.00	0.00	539,474.66
Administrative Technology Services	8200	153,854.08	0.00	0.00	0.00	153,854.08
Community Services	9100	11,576.22	0.00	0.00	0.00	11,576.22
Debt Service: (Function 9200)						
Redemption of Principal	710	86,036.21	0.00	0.00	50,000.00	136,036.21
Interest	720	0.00	0.00	0.00	6,375.00	6,375.00
Dues and Fees	730	0.00	0.00	0.00	314.40	314.40
Capital Outlay:						
Facilities Acquisition and Construction	7420	76,197.38	0.00	523,210.99	0.00	599,408.37
Other Capital Outlay	9300	151,730.27	27,682.40	0.00	10,976.16	190,388.83
Total Expenditures		14,566,715.74	2,402,941.63	523,210.99	1,452,241.56	18,945,109.92
Excess (Deficiency) of Revenues Over (Under) Expenditures		(846,558.56)	0.00	637,029.86	84,402.28	(125,126.42)
OTHER FINANCING SOURCES (USES)						
Loans	3720	172,078.85	0.00	0.00	0.00	172,078.85
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	4,164.37	0.00	0.00	7,052.52	11,216.89
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	143,000.00	143,000.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	13,559.03	13,559.03
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	(159,542.81)	(159,542.81)
Transfers In	3600	355,000.00	0.00	0.00	0.00	355,000.00
Transfers Out	9700	0.00	0.00	(355,000.00)	0.00	(355,000.00)
Total Other Financing Sources (Uses)		531,243.22	0.00	(355,000.00)	4,068.74	180,311.96
Net Change in Fund Balances		(315,315.34)	0.00	282,029.86	88,471.02	55,185.54
Fund Balances, July 1, 2014	2800	1,654,280.07	0.00	594,469.73	190,601.23	2,439,351.03
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	1,338,964.73	0.00	876,499.59	279,072.25	2,494,536.57

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2015

Net Change in Fund Balances - Governmental Funds	$	55,185.54
Amounts reported for *governmental activities* in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as a depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current fiscal year.		(630,471.68)
The statement of activities reflects only the gain/loss on the sale of assets, whereas the governmental funds include all proceeds from these sales. Thus, the change in net position differs from the change in fund balances by the undepreciated amount of the disposed assets.		(1,402.65)
Net effect on Pension Expense when recording the District's share of Collective Pension Amounts as a participant in the Florida Retirement System which includes the share at the beginning, during and for the contributions made subsequent to the measurement period in implementing GASB 68.		477,370.00
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments in the current period.		52,154.74
In the statement of activities, the cost of Other Post Employment Benefits is measured by the actuarily determined liability and the adjustment to recognize the current amount due for the current fiscal year.		5,654.00
In the statement of activities, the cost of compensated absences is measured by the amounts earned during the fiscal year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences earned in excess of the amount paid in the current fiscal year.		(142,233.85)
Change in Net Position of Governmental Activities	$	(183,743.90)

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2015

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	Account Number	Business-Type Activities - Enterprise Funds: Self-Insurance Consortium 911	Business-Type Activities - Enterprise Funds: Self-Insurance Consortium 912	Governmental Activities - Internal Service Funds
ASSETS				
Cash and Cash Equivalents	1110	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00
Capital Assets:				
Land	1310	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00
Total Assets		0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00
LIABILITIES				
Cash Overdraft	2125	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00
Noncurrent Liabilities				
Portion Due Within One Year:				
Obligations Under Capital Leases	2315	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00
Portion Due After One Year:				
Obligations Under Capital Leases	2315	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00
Due in More Than One Year		0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES				
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00
NET POSITION				
Net Investment in Capital Assets	2770	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
"THIS PAGE INTENTIONALLY LEFT BLANK"
For the Fiscal Year Ended June 30, 2015

	Account Number	Business-Type Activities - Enterprise Funds: Self-Insurance Consortium 911	Business-Type Activities - Enterprise Funds: Self-Insurance Consortium 912	Governmental Activities - Internal Service Funds
OPERATING REVENUES				
Charges for Services	3481	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00
OPERATING EXPENSES				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00
Other	700	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)				
Investment Income	3430	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00
Net Position, July 1, 2014	2880	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00
Net Position, June 30, 2015	2780	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2015

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	Business-Type Activities - Enterprise Funds		Governmental Activities - Internal Service Funds
	Self-Insurance Consortium 912	Self-Insurance Consortium 913	
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Subsidies from operating grants	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from capital debt	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sales and maturities of investments	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2014	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2015	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/Amortization expense	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00
Increase (decrease) in cash overdraft	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00
Noncash investing, capital and financing activities:			
Borrowing under capital lease	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2015

	Account Number	Total Agency Funds 89X
ASSETS		
Cash and Cash Equivalents	1110	127,263.00
Investments	1160	0.00
Accounts Receivable, Net	1131	0.00
Pension Contributions Receivable	1132	
Interest Receivable on Investments	1170	0.00
Due From Budgetary Funds	1141	0.00
Due From Other Agencies	1220	0.00
Inventory	1150	0.00
Total Assets		127,263.00
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	
Pension	1940	
Total Deferred Outflows of Resources		
LIABILITIES		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	10,042.00
Internal Accounts Payable	2290	117,221.00
Due to Other Agencies	2230	
Due to Budgetary Funds	2161	0.00
Total Liabilities		127,263.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	
Pension	2640	
Total Deferred Inflows of Resources		
NET POSITION		
Held in Trust for Pension Benefits	2785	
Held in Trust for Other Purposes	2785	
Total Net Position		

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

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS "THIS PAGE INTENTIONALLY LEFT BLANK"
For the Fiscal Year Ended June 30, 2015

	Account Number	Total Pension Trust Funds 87X
ADDITIONS		
Contributions:		
Employer		0.00
Plan Members		0.00
Gifts, Grants and Bequests	3440	0.00
Investment Income:		
Interest on Investments	3431	0.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00
Total Investment Income		0.00
Less Investment Expense		0.00
Net Investment Income		0.00
Total Additions		0.00
DEDUCTIONS		
Salaries	100	0.00
Employee Benefits	200	0.00
Purchased Services	300	0.00
Other	700	0.00
Refunds of Contributions		0.00
Administrative Expenses		0.00
Total Deductions		0.00
Change In Net Position		0.00
Net Position Held In Trust, July 1, 2014	2885	0.00
Adjustments to Net Position	2896	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	0.00

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

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF NET POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2015

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	Account Number	**Total Component Units**
ASSETS		
Cash and Cash Equivalents	1110	0.00
Investments	1160	0.00
Due From Other Agencies	1220	0.00
Capital Assets:		
Land	1310	0.00
Land Improvements - Nondepreciable	1315	0.00
Construction in Progress	1360	0.00
Nondepreciable Capital Assets		0.00
Improvements Other Than Buildings	1320	0.00
Less Accumulated Depreciation	1329	0.00
Buildings and Fixed Equipment	1330	0.00
Less Accumulated Depreciation	1339	0.00
Furniture, Fixtures and Equipment	1340	0.00
Less Accumulated Depreciation	1349	0.00
Motor Vehicles	1350	0.00
Less Accumulated Depreciation	1359	0.00
Property Under Capital Leases	1370	0.00
Less Accumulated Depreciation	1379	0.00
Audiovisual Materials	1381	0.00
Less Accumulated Depreciation	1388	0.00
Computer Software	1382	0.00
Less Accumulated Amortization	1389	0.00
Depreciable Capital Assets, Net		0.00
Total Capital Assets		0.00
Total Assets		0.00
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Net Carrying Amount of Debt Refunding	1920	0.00
Pension	1940	0.00
Total Deferred Outflows of Resources		0.00
LIABILITIES		
Noncurrent Liabilities		
Portion Due Within One Year:		
Due Within One Year		0.00
Portion Due After One Year:		
Due in More than One Year		0.00
Total Long-Term Liabilities		0.00
Total Liabilities		0.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00
Deferred Revenues	2630	0.00
Pension	2640	0.00
Total Deferred Inflows of Resources		0.00
NET POSITION		
Net Investment in Capital Assets	2770	0.00
Restricted For:		
Categorical Carryover Programs	2780	0.00
Food Service	2780	0.00
Debt Service	2780	0.00
Capital Projects	2780	0.00
Other Purposes	2780	0.00
Unrestricted	2790	0.00
Total Net Position		0.00

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

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS
Major Component Unit Name
For the Fiscal Year Ended June 30, 2015

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

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2014	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2015	0.00

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

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
Major Component Unit Name
For the Fiscal Year Ended June 30, 2015

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

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2014	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2015	0.00

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

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS
TOTAL NONMAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2015

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

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2014	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2015	0.00

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

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS -
TOTAL COMPONENT UNITS
For the Fiscal Year Ended June 30, 2015

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

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	0.00
Change in Net Position	0.00
Net Position, July 1, 2014	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2015	0.00

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

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFITS PLAN
June 30, 2015

Actuarial Valuation Date	Actuarial Value of Assets (a)		Actuarial Accrued Liability (AAL) Projected Unit Credit (b)		Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)		Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
March 1, 2015	0	$	1,054,161.00	$	1,054,161.00	0	$	10,089,373.00	10%

Note: (1) The District's OPEB actuarial valuation used the projected unit credit cost method to estimate the actuarial accrued liability

Schedule of the District's Proportionate Share
of the Net Pension Liability -
Florida Retirement System Pension Plan (1)

		2014		2013
District's proportion of FRS net pension liability (asset)		0.02651598%		0.02724061%
District's proportionate share of FRS net pension liability (asset)	$	1,617,865.00	$	4,689,321.00
District's covered-employee payroll	$	7,951,613	$	9,088,529.26
District's proportionate share of the FRS net pension liability (asset) as a percentage of its covered-employee payroll		20.3%		52%
FRS Plan fiduciary net position as a percentage of the total pension liability		96.09%		88.54%

Note: (1) The amounts presented for each fiscal year were determined as of June 30

Schedule of the District Contributions -
Florida Retirement System Pension Plan (1)

		2015		2014
Contractually required FRS contribution	$	642,824.00	$	580,812.00
FRS contributions in relation to the contractually required contribution		642,824.00		580,812.00
FRS contribution deficiency (excess)	$	-	$	-
District's covered-employee payroll	$	8,346,604	$	7,951,613
FRS contributions as a percentage of covered-employee payroll		7.70%		7.30%

Note: (1) The amounts presented for each fiscal year were determined as of June 30

Schedule of the District's Proportionate Share
of the Net Pension Liability -
Health Insurance Subsidy Pension Plan

		2014		2013
District's proportion of HIS net pension liability (asset)		0.03100751%		0.03480342%
District's proportionate share of HIS net pension liability (asset)	$	2,899,278	$	3,030,095.00
District's covered-employee payroll	$	9,212,710	$	10,110,732.29
District's proportionate share of the HIS net pension liability (asset) as a percentage of its covered-employee payroll		31%		30%
HIS Plan fiduciary net position as a percentage of the total pension liability		0.99%		1.78%

Note: (1) The amounts presented for each fiscal year were determined as of June 30

Schedule of the District Contributions -
Health Insurance Subsidy Pension Plan (1)

		2015		2014
Contractually required HIS contribution	$	123,068.00	$	106,221.00
HIS contributions in relation to the contractually required contribution		123,068.00		106,221.00
HIS contribution deficiency (excess)	$	-	$	-
District's covered-employee payroll	$	9,772,145	$	9,212,710
HIS contributions as a percentage of covered-employee payroll		1.26%		1.15%

Note: (1) The amounts presented for each fiscal year were determined as of June 30

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended June 30, 2015

	Account Number	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100	50,000.00	56,826.92	56,826.92	0.00
Federal Through State and Local	3200	150,000.00	264,251.62	264,251.62	0.00
State Sources	3300	7,968,367.00	8,204,045.42	8,204,045.42	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	4,494,203.00	4,556,738.36	4,556,738.36	0.00
Other Local Revenue		185,000.00	638,294.86	638,294.86	0.00
Total Local Sources	3400	4,679,203.00	5,195,033.22	5,195,033.22	0.00
Total Revenues		12,847,570.00	13,720,157.18	13,720,157.18	0.00
EXPENDITURES					
Current:					
Instruction	5000	6,600,756.02	6,919,071.82	6,919,071.82	0.00
Student Support Services	6100	347,288.54	441,672.55	441,672.55	0.00
Instructional Media Services	6200	129,116.52	141,718.51	141,718.51	0.00
Instruction and Curriculum Development Services	6300	362,876.50	280,171.15	280,171.15	0.00
Instructional Staff Training Services	6400	230,539.23	422,686.96	422,686.96	0.00
Instruction-Related Technology	6500	179,814.77	311,402.05	311,402.05	0.00
Board	7100	305,603.48	414,043.84	414,043.84	0.00
General Administration	7200	232,328.93	286,243.17	286,243.17	0.00
School Administration	7300	774,569.15	888,148.58	888,148.58	0.00
Facilities Acquisition and Construction	7410	263,088.00	0.00	0.00	0.00
Fiscal Services	7500	279,266.51	268,547.01	268,547.01	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	158,878.47	171,460.22	171,460.22	0.00
Student Transportation Services	7800	1,083,858.49	1,363,339.22	1,363,339.22	0.00
Operation of Plant	7900	1,602,567.85	1,639,341.84	1,639,341.84	0.00
Maintenance of Plant	8100	256,361.16	539,474.66	539,474.66	0.00
Administrative Technology Services	8200	83,475.50	153,854.08	153,854.08	0.00
Community Services	9100	474.50	11,576.22	11,576.22	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710		86,036.21	86,036.21	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420		76,197.38	76,197.38	0.00
Other Capital Outlay	9300		151,730.27	151,730.27	0.00
Total Expenditures		12,890,863.62	14,566,715.74	14,566,715.74	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(43,293.62)	(846,558.56)	(846,558.56)	0.00
OTHER FINANCING SOURCES (USES)					
Loans	3720		172,078.85	172,078.85	0.00
Loss Recoveries	3740		4,164.37	4,164.37	0.00
Transfers In	3600	355,000.00	355,000.00	355,000.00	0.00
Total Other Financing Sources (Uses)		355,000.00	531,243.22	531,243.22	0.00
Net Change in Fund Balances		311,706.38	(315,315.34)	(315,315.34)	0.00
Fund Balances, July 1, 2014	2800	848,705.47	1,654,280.07	1,654,280.07	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	2700	1,160,411.85	1,338,964.73	1,338,964.73	0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUNDS - FOOD SERVICES, IF MAJOR
For the Fiscal Year Ended June 30, 2015 "THIS PAGE INTENTIONALLY LEFT BLANK"

	Account Number	Budgeted Amounts Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2015

	Account Number	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100	0.00		0.00	0.00
Federal Through State and Local	3200	2,255,547.00	2,402,941.63	2,402,941.63	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		2,255,547.00	2,402,941.63	2,402,941.63	0.00
EXPENDITURES					
Current:					
Instruction	5000	800,084.72	925,387.85	925,387.85	0.00
Student Support Services	6100	216,274.00	205,770.90	205,770.90	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	337,251.42	342,074.27	342,074.27	0.00
Instructional Staff Training Services	6400	668,907.55	695,140.15	695,140.15	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	178,331.31	181,922.28	181,922.28	0.00
School Administration	7300	5,000.00	2,961.96	2,961.96	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	25,000.00	2,775.66	2,775.66	0.00
Student Transportation Services	7800	17,018.00	11,865.62	11,865.62	0.00
Operation of Plant	7900	7,680.00	7,360.54	7,360.54	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)					
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	27,682.40	27,682.40	0.00
Total Expenditures		2,255,547.00	2,402,941.63	2,402,941.63	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUNDS - FEDERAL ECONOMIC STIMULUS PROGRAMS, IF MAJOR
For the Fiscal Year Ended June 30, 2015

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	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUNDS - MISCELLANEOUS, IF MAJOR
For the Fiscal Year Ended June 30, 2015

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	Account Number	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00

FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
For the Fiscal Year Ended June 30, 2015

Return completed form to:
Florida Department of Education
Office of Funding and Financial Reporting
325 W. Gaines St., Room 814
Tallahassee, Florida 32399-0400

CONTENTS:

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 14, 2015, prior to the required GASB 68 reporting requirements, to be Board approved on December 14, 2015.

District Superintendent's Signature

November 30, 2015
Date

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2015

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	56,826.92
Miscellaneous Federal Direct	3199	0.00
Total Federal Direct	3100	56,826.92
Federal Through State and Local:		
Medicaid	3202	44,252.08
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	219,999.54
Total Federal Through State and Local	3200	264,251.62
State:		
Florida Education Finance Program (FEFP)	3310	5,945,123.00
Workforce Development	3315	70,581.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	848.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	1,132.53
Diagnostic and Learning Resources Centers	3335	10,535.50
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	34,640.27
State License Tax	3343	8,721.45
District Discretionary Lottery Funds	3344	5,727.00
Categorical Programs:		
Class Size Reduction Operating Funds	3355	1,714,646.00
Florida School Recognition Funds	3361	63,818.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	93,582.47
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	31,440.20
Total State	3300	8,204,045.42
Local:		
District School Taxes	3411	4,556,738.36
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	387.00
Interest on Investments	3431	3,784.12
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Fees:		
Adult General Education Course Fees	3461	
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	1,260.00
Financial Aid Fees	3468	
Other Student Fees	3469	
Other Fees:		
Preschool Program Fees	3471	28,030.64
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	37,831.17
Sale of Junk	3493	1,061.35
Receipt of Federal Indirect Cost Rate	3494	182,172.35
Other Miscellaneous Local Sources	3495	322,432.84
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	61,335.39
Total Local	3400	5,195,033.22
Total Revenues	3000	13,720,157.18

Exhibit K-1
FDOE Page 2
Fund 100

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2015

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	5,058,649.34	1,080,435.17	304,665.80	0.00	322,600.83	39,110.27	113,610.41	6,919,071.82
Student Support Services	6100	280,579.76	55,033.22	102,334.44	0.00	1,325.13	2,400.00	0.00	441,672.55
Instructional Media Services	6200	107,117.00	20,518.40	4,896.17	0.00	4,632.41	4,040.26	514.27	141,718.51
Instruction and Curriculum Development Services	6300	216,993.60	44,846.35	16,809.89	0.00	728.82	649.99	142.50	280,171.15
Instructional Staff Training Services	6400	289,072.25	56,062.00	63,764.51	0.00	6,443.47	0.00	7,344.73	422,686.96
Instruction-Related Technology	6500	62,429.90	11,865.51	171,360.16	0.00	7,690.99	56,968.03	1,087.46	311,402.05
Board	7100	126,154.48	108,286.22	152,486.52	0.00	2,340.33	0.00	24,776.29	414,043.84
General Administration	7200	151,857.13	67,521.11	45,608.77	0.00	11,665.97	2,682.93	6,907.26	286,243.17
School Administration	7300	682,313.54	136,109.51	58,393.40	0.00	10,178.64	889.97	263.52	888,148.58
Facilities Acquisition and Construction	7410						0.00		0.00
Fiscal Services	7500	192,141.94	42,636.61	26,450.31	0.00	2,622.19	249.00	4,446.96	268,547.01
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	128,332.53	27,116.96	13,343.73	0.00	1,030.00	0.00	1,637.00	171,460.22
Student Transportation Services	7800	725,666.07	179,629.78	151,288.17	186,891.83	58,174.28	892.97	60,796.12	1,363,339.22
Operation of Plant	7900	312,705.78	90,271.48	482,814.05	680,226.22	47,344.60	12,244.49	13,735.22	1,639,341.84
Maintenance of Plant	8100	249,441.23	66,002.36	104,747.03	15.00	98,012.12	14,339.42	6,917.50	539,474.66
Administrative Technology Services	8200	64,812.92	11,493.44	62,816.15	0.00	851.17	13,835.40	45.00	153,854.08
Community Services	9100	0.00	0.00	2,013.75	0.00	8,182.47	1,380.00	0.00	11,576.22
Capital Outlay:									
Facilities Acquisition and Construction	7420						76,197.38		76,197.38
Other Capital Outlay	9300						151,730.27		151,730.27
Debt Service: (Function 9200)									
Redemption of Principal	710							86,036.21	86,036.21
Interest	720								0.00
Total Expenditures		8,648,267.47	1,997,828.12	1,763,792.85	867,133.05	583,823.42	377,610.38	328,260.45	14,566,715.74
Excess (Deficiency) of Revenues Over Expenditures									(846,558.56)

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2015

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	172,078.85
Sale of Capital Assets	3730	
Loss Recoveries	3740	4,164.37
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	355,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	355,000.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		531,243.22
Net Change In Fund Balance		(315,315.34)
Fund Balance, July 1, 2014	2800	1,654,280.07
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	182,847.72
Restricted Fund Balance	2720	469,606.39
Committed Fund Balance	2730	
Assigned Fund Balance	2740	354,806.93
Unassigned Fund Balance	2750	331,703.69
Total Fund Balances, June 30, 2015	2700	1,338,964.73

ESE 348

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2015

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	703,386.90
School Breakfast Reimbursement	3262	504,393.92
Afterschool Snack Reimbursement	3263	2,481.32
Child Care Food Program	3264	
USDA-Donated Commodities	3265	56,556.56
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	24,729.05
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,291,547.75
State:		
School Breakfast Supplement	3337	17,966.00
School Lunch Supplement	3338	8,296.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,131.32
Total State	3300	27,393.32
Local:		
Interest on Investments	3431	18.96
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	28,768.00
Student Breakfasts	3452	374.75
Adult Breakfasts/Lunches	3453	7,246.55
Student and Adult á la Carte Fees	3454	69,547.59
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	105,955.85
Total Revenues	3000	1,424,896.92

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2015

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	412,805.07
Employee Benefits	200	136,368.86
Purchased Services	300	50,906.41
Energy Services	400	270.20
Materials and Supplies	500	692,974.50
Capital Outlay	600	13,440.38
Other	700	74,883.05
Other Capital Outlay (Function 9300)	600	10,976.16
Total Expenditures		1,392,624.63
Excess (Deficiency) of Revenues Over Expenditures		32,272.29
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	7,052.52
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		7,052.52
Net Change in Fund Balance		39,324.81
Fund Balance, July 1, 2014	2800	87,707.37
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	55,434.61
Restricted Fund Balance	2720	71,597.57
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	127,032.18

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2015

REVENUES	Account Number	
Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
Federal Through State and Local:		
Career and Technical Education	3201	44,101.32
Medicaid	3202	0.00
Individuals with Disabilities Education Act (IDEA)	3230	1,238,993.73
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	45,893.26
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
NCLB - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	862,701.99
Teacher and Principal Training and Recruiting - Title II, Part A	3225	116,436.67
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	14,516.64
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	80,298.02
Total Federal Through State and Local	3200	2,402,941.63
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	2,402,941.63

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2015

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000	383,424.69	87,900.04	256,720.91	0.00	140,741.16	51,567.08	5,033.97	925,387.85
Student Support Services	6100	141,216.11	34,417.14	15,129.01	0.00	15,008.64	0.00	0.00	205,770.90
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	244,143.88	52,378.22	33,537.61		6,038.63	5,254.68	721.25	342,074.27
Instructional Staff Training Services	6400	254,148.68	50,309.28	302,527.05	0.00	72,493.63	5,862.61	9,798.90	695,140.15
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	181,922.28	181,922.28
School Administration	7300	0.00	0.00	2,961.96	0.00	0.00	0.00	0.00	2,961.96
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	49.60	3.71	2,722.35	0.00	0.00	0.00	0.00	2,775.66
Student Transportation Services	7800	5,317.84	116.90	730.50	5,700.38	0.00	0.00	0.00	11,865.62
Operation of Plant	7900	0.00	0.00	1,942.55	0.00	5,417.99	0.00	0.00	7,360.54
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						27,682.40		27,682.40
Total Expenditures		1,028,300.80	225,125.29	616,271.94	5,700.38	239,700.05	90,366.77	197,476.40	2,402,941.63
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2014	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
FEDERAL ECONOMIC STIMULUS PROGRAMS
For the Fiscal Year Ended June 30, 2015

Exhibit K-4
FDOE Page 8
Funds 430

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
Federal Direct:					
Workforce Innovation and Opportunity Act (WIOA)	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
Federal Through State and Local:					
Career and Technical Education	3201				0.00
Race to the Top	3214			2,927.53	2,927.53
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	2,927.53	2,927.53
State:					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
Local:					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Gifts, Grants and Bequests	3440				0.00
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	2,927.53	2,927.53

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DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2015

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2014	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fiscal Year Ended June 30, 2015

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fiscal Year Ended June 30, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2014	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2015

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	2,497.00	180.46						2,677.46
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							250.07	250.07
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		2,497.00	180.46	0.00	0.00	0.00	0.00	250.07	2,927.53
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2014	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2015

REVENUES	Account Number	
Federal Through State and Local:		
Federal Through Local	3280	
Total Federal Through State and Local	3200	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2014	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	0.00

Exhibit K-6
FDOE Page 13
Funds 200

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2015

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322	58,311.26							58,311.26
SBE/COBI Bond Interest	3326	48.76							48.76
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	58,360.02	0.00	0.00	0.00	0.00	0.00	0.00	58,360.02
Local:									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	58,360.02	0.00	0.00	0.00	0.00	0.00	0.00	58,360.02
EXPENDITURES									
Debt Service (Function 9200)									
Redemption of Principal	710	50,000.00							50,000.00
Interest	720	6,375.00							6,375.00
Dues and Fees	730	272.66							272.66
Miscellaneous	790								0.00
Total Expenditures		56,647.66	0.00	0.00	0.00	0.00	0.00	0.00	56,647.66
Excess (Deficiency) of Revenues Over Expenditures		1,712.36	0.00	0.00	0.00	0.00	0.00	0.00	1,712.36

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715	143,000.00							143,000.00
Premium on Refunding Bonds	3792	13,559.03							13,559.03
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(159,542.81)							(159,542.81)
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		(2,983.78)	0.00	0.00	0.00	0.00	0.00	0.00	(2,983.78)
Net Change in Fund Balances		(1,271.42)	0.00	0.00	0.00	0.00	0.00	0.00	(1,271.42)
Fund Balance, July 1, 2014	2800	5,374.59							5,374.59
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	4,103.17							4,103.17
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2015	2700	4,103.17	0.00	0.00	0.00	0.00	0.00	0.00	4,103.17

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2015

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						16,656.96					16,656.96
Interest on Undistributed CO&DS	3325						495.41					495.41
Racing Commission Funds	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				33,307.00							33,307.00
Classrooms First Program	3392											0.00
District Effort Recognition Program	3394											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Special Facility Construction Account	3398											0.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	33,307.00	0.00	17,152.37	0.00	0.00	0.00	0.00	50,459.37
Local:												
District Local Capital Improvement Tax	3413							1,160,240.85				1,160,240.85
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431											0.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495											0.00
Impact Fees	3496											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	1,160,240.85	0.00	0.00	0.00	1,160,240.85
Total Revenues	3000	0.00	0.00	0.00	33,307.00	0.00	17,152.37	1,160,240.85	0.00	0.00	0.00	1,210,700.22
EXPENDITURES												
Capital Outlay: (Function 7400)												
Library Books	610							0.00				0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							68,029.04				68,029.04
Furniture, Fixtures and Equipment	640							19,759.96				19,759.96
Motor Vehicles (Including Buses)	650							251,817.00				251,817.00
Land	660							0.00				0.00
Improvements Other Than Buildings	670							64,634.16				64,634.16
Remodeling and Renovations	680							111,172.83				111,172.83
Computer Software	690							7,798.00				7,798.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						41.74					41.74
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	41.74	523,210.99	0.00	0.00	0.00	523,252.73
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	33,307.00	0.00	17,110.63	637,029.86	0.00	0.00	0.00	687,447.49

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2015

Exhibit K-7
FDOE Page 15
Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(355,000.00)				(355,000.00)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(355,000.00)	0.00	0.00	0.00	(355,000.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(355,000.00)	0.00	0.00	0.00	(355,000.00)
Net Change in Fund Balances		0.00	0.00	0.00	33,307.00	0.00	17,110.63	282,029.86	0.00	0.00	0.00	332,447.49
Fund Balance, July 1, 2014	2800						97,519.27	594,469.73				691,989.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						4,362.61					4,362.61
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740				33,307.00		110,267.29	876,499.59				1,020,073.88
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	33,307.00	0.00	114,629.90	876,499.59	0.00	0.00	0.00	1,024,436.49

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2015

REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues	3000	0.00

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2015

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2014	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2015

Exhibit K-9
FDOE Page 17
Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2014	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780								0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2015

Exhibit K-10
FDOE Page 18
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2014	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780								0.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2015

Exhibit K-11
FDOE Page 19
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2014	Additions	Deductions	Ending Balance June 30, 2015
Cash	1110	113,022.00	472,533.00	458,292.00	127,263.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		113,022.00	472,533.00	458,292.00	127,263.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	8,262.00	10,042.00	8,262.00	10,042.00
Internal Accounts Payable	2290	104,760.00	448,250.00	435,789.00	117,221.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		113,022.00	458,292.00	444,051.00	127,263.00

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2015

	Account Number	Governmental Activities Total Balance [1] June 30, 2015	Business-Type Activities Total Balance [1] June 30, 2015	Total	Governmental Activities - Debt Principal Payments 2014-15	Governmental Activities - Principal Due Within One Year 2015-16	Governmental Activities - Debt Interest Payments 2014-15	Governmental Activities - Interest Due Within One Year 2015-16
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	143,000.00		143,000.00	205,000.00	41,000.00	15,661.77	7,531.77
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	143,000.00	0.00	143,000.00	205,000.00	41,000.00	15,661.77	7,531.77
Liability for Compensated Absences	2330	1,031,488.08		1,031,488.08				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349	86,042.64		86,042.64	86,036.21	43,019.71	0.00	0.00
Total Lease-Purchase Agreements Payable	2340	86,042.64	0.00	86,042.64	86,036.21	43,019.71	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	88,989.00		88,989.00				
Net Pension Liability	2365	4,517,143.00		4,517,143.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		5,866,662.72	0.00	5,866,662.72	291,036.21	84,019.71	15,661.77	7,531.77

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2015, including discounts and premiums.

Exhibit K-13
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DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2015

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2014	Returned To FDOE	Revenues [1] 2014-15	Expenditures 2014-15	Flexibility [2] 2014-15	Unexpended June 30, 2015
Class Size Reduction Operating Funds (3355)	94740	0.00		1,714,646.00	1,714,646.00		0.00
Class Size Reduction Capital Outlay (3396)	91050	0.00					0.00
Excellent Teaching Program (3363)	90570	0.00					0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00		263,569.00	184,839.86		78,729.14
Florida School Recognition Funds (3361)	92040	8,551.14		63,818.00	68,103.63		4,265.51
Instructional Materials (FEFP Earmark) [3]	90880	21,686.40		141,234.00	162,403.24		517.16
Library Media (FEFP Earmark) [3]	90881	9,942.71		8,042.00	9,396.50		8,588.21
Preschool Projects (3372)	97950	0.00					0.00
Public School Technology	90320	0.00					0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	88,994.58		184,836.00	273,830.58		0.00
Safe Schools (FEFP Earmark) [5]	90803	13,009.85		98,707.00	111,716.85		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00					0.00
Student Transportation (FEFP Earmark)	90830	0.00		290,064.00	290,064.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	390,115.39		344,870.00	487,658.59		247,326.80
Teacher Training	91290	0.00					0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	530.73		27,251.00	27,781.73		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00		93,582.47	93,582.47		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00		0.00	0.00		0.00

[1] Include both state and local revenue sources.
[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[4] Expenditures for designated low-performing elementary schools, based on the statewide standardized English Language Arts assessment, should be included in expenditures.
[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

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DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2015

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411					0.00
Bottled Gas	421	122,757.96				122,757.96
Electricity	430	549,404.34				549,404.34
Heating Oil	440	2,030.35				2,030.35
Total		674,192.65	0.00	0.00	0.00	674,192.65
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	11,282.98		749.80		12,032.78
Diesel Fuel	460	175,608.85		4,950.58		180,559.43
Oil and Grease	540					0.00
Total		186,891.83		5,700.38	0.00	192,592.21

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	0.00	0.00	0.00	203,922.00	203,922.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
Capitalized Audiovisual Materials	621	0.00	0.00	0.00		0.00

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Professional and Technical Services:						
Subawards Under Subagreements - First $25,000	311	41,245.83	0.00	82,403.86	0.00	123,649.69
Subawards Under Subagreements - In Excess of $25,000	312	0.00	0.00	222,696.90	0.00	222,696.90
Other Purchased Services:						
Subawards Under Subagreements - First $25,000	391	0.00	0.00	54,501.61	0.00	54,501.61
Subawards Under Subagreements - In Excess of $25,000	392	0.00	0.00	0.00	0.00	0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	59,392.23
Food	570	578,162.42
Donated Foods	580	43,692.90

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2015

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	3,344,474.67	81,740.84	0.00	3,426,215.51
Basic Programs 101, 102 and 103 (Function 5100)	140	0.00	0.00	0.00	0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	58,748.01	365.01	0.00	59,113.02
Total Basic Program Salaries		3,403,222.68	82,105.85	0.00	3,485,328.53
Other Programs 130 (ESOL) (Function 5100)	120	495,413.14	0.00	0.00	495,413.14
Other Programs 130 (ESOL) (Function 5100)	140	0.00	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00	0.00
Total Other Program Salaries		495,413.14	0.00	0.00	495,413.14
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	403,371.19	0.00	0.00	403,371.19
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	3,697.71	3,081.02	0.00	6,778.73
Total ESE Program Salaries		407,068.90	3,081.02	0.00	410,149.92
Career Program 300 (Function 5300)	120	179,103.28	1,072.58	0.00	180,175.86
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	3,688.74	162.94	0.00	3,851.68
Total Career Program Salaries		182,792.02	1,235.52	0.00	184,027.54
Total		4,488,496.74	86,422.39	0.00	4,574,919.13

TEXTBOOKS (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (Function 5000)	520	194,127.00	29,177.60		223,304.60

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DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2015

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
Instruction:								
Basic	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exceptional	5200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Career Education	5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adult General	5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prekindergarten	5500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Instruction	5900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:					
General Fund	100	0.00	0.00	0.00	0.00
Food Service Special Revenue Fund	410	0.00	0.00	0.00	0.00
Other Federal Programs Special Revenue Fund	420	0.00	0.00	0.00	0.00
Federal Economic Stimulus Special Revenue Funds	430	0.00	0.00	0.00	0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	0.00
Other Federal Programs Special Revenue Fund	5900	0.00
Federal Economic Stimulus Special Revenue Funds	5900	0.00
Total:	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2014	Earnings 2014-15	Expenditures 2014-15	Unexpended June 30, 2015
Earnings, Expenditures and Carryforward Amounts:	0.00	44,252.08	44,252.08	
Expenditure Program or Activity:				
Exceptional Student Education			44,252.08	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			44,252.08	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount:		
Total Assets and Deferred Outflows of Resources	100	1,762,726.14
Total Liabilities and Deferred Inflows of Resources	100	423,810.41

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Exhibit K-15
FDOE Page 25
Supplemental Schedule - Fund 100

DISTRICT SCHOOL BOARD OF HAMILTON COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2015

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Prekindergarten	5500	133,541.93	27,545.77	37.54	0.00	5,700.00	0.00	1,286.91	168,112.15
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		133,541.93	27,545.77	37.54	0.00	5,700.00	0.00	1,286.91	168,112.15

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

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DISTRICT SCHOOL BOARD OF HAMILTON COUNTY

Schedule 3, School Program Cost Report, General Fund/Special Revenue Funds (Sample Form PC-3)

AND

Schedule 4, District Aggregate Program Cost Report, General Fund/Special Revenue Funds (Sample Form PC-4)

Exhibit K-16, K-17

FDOE Page 26, 27

Forms included in District Program Cost Report submitted on-line

HAMILTON COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2015

Schedule 5, Supplementary Schedule of Federal Financial Assistance Program Expenditures

Exhibit K-18, Page 28

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Amount of Expenditures(1) 2014-15	
United States Department of Agriculture:				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	321	504,393.92	
National School Lunch Program	10.555	300	762,424.78	
Summer Food Service Program for Children	10.559	323	24,729.05	
Total Child Nutrition Cluster			1,291,547.75	
Total United States Department of Agriculture			1,291,547.75	
United States Department of Education				
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	1,111,449.40	
Special Education - Grants to Preschool Grants	84.173	266, 267	127,544.33	
University of South Florida:				
Special Education - Grants to States	84.027A	N/A	1,500.00	
Total Special Education Cluster			1,240,493.73	
Florida Department of Education				
Adult Education - Basic Grants to States	84.002	191	45,893.26	
Title I Grants to Local Educational Agencies	84.010	212, 226	862,701.99	
Career and Technical Education - Basic Grants to States	84.048	161	44,101.32	
Education for Homeless Children and Youth	84.196	127	45,786.65	
Rural Education	84.358	110	34,511.37	
English Language Acquisition Grants	84.365	102	14,516.64	
Improving Teacher Quality State Grants	84.367	224	116,239.65	
ARRA - Common Core	84.395	RG3	2,927.53	
Gilchrist County School District				
Teacher Incentive Fund	84.374A	N/A	140,700.58	SUBRECIPIENT
Total United States Department of Education			2,547,872.72	
United States Department of Health and Human Services:				
Indirect				
University of South Florida:				
Temporary Assistance for Needy Families	93.558	N/A	63,497.76	SUBRECIPIENT
United States Department of Defense:				
Direct:				
Air Force Junior Reserve Officers Training Corps	None	N/A	56,826.92	
Total Expenditures of Federal Awards			3,959,745.15	

Notes:

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

(2) Noncash Assistance - National School Lunch Program. Includes $56,556.56 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.